



# AGENDA/NOTICE OF THE REGULAR MEETING OF THE SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS (SGVCOG) GOVERNING BOARD

Thursday, March 20, 2025 - 4:00 P.M.  
SGVCOG Office

1333 S. Mayflower Avenue, Suite 360, Monrovia, CA 91016

President  
**Tim Hepburn**

1<sup>st</sup> Vice President  
**Ed Reece**

2<sup>nd</sup> Vice President  
**Cory Moss**

3<sup>rd</sup> Vice President  
**Michael Allawos**

#### Members

*Alhambra*

*Arcadia*

*Azusa*

*Baldwin Park*

*Bradbury*

*Claremont*

*Covina*

*Diamond Bar*

*Duarte*

*El Monte*

*Glendora*

*Industry*

*Irwindale*

*La Cañada Flintridge*

*La Puente*

*La Verne*

*Monrovia*

*Montebello*

*Monterey Park*

*Pasadena*

*Pomona*

*Rosemead*

*San Dimas*

*San Gabriel*

*San Marino*

*Sierra Madre*

*South El Monte*

*South Pasadena*

*Temple City*

*Walnut*

*West Covina*

*First District, LA County*

*Unincorporated Communities*

*Fifth District, LA County*

*Unincorporated Communities*

*SGV Water Districts*

Thank you for participating in tonight's meeting. The SGVCOG encourages public participation and invites you to share your views on agenda items.

**MEETINGS:** *Regular Meetings of the Governing Board are held on the third Thursday of each month at 4:00 PM at the SGVCOG Monrovia Office (1333 South Mayflower Avenue, Suite 360, Monrovia, CA 91016).* The agenda packet is available at the SGVCOG's Office, 1333 S. Mayflower Avenue, Suite 360, Monrovia, CA, and on the website, [www.sgvkog.org](http://www.sgvkog.org). Copies are available via email upon request ([sgv@sgvcog.org](mailto:sgv@sgvcog.org)). A copy of the agenda is also posted for public viewing at the entrance of the SGVCOG Monrovia Office Building. Any additional agenda documents that are distributed to a majority of the Board after the posting of the agenda will be available for review in the SGVCOG office during normal business hours and on the SGVCOG website noted above.

**PUBLIC PARTICIPATION:** Your participation is welcomed and invited at all Governing Board meetings. Time is reserved at each regular meeting for those who wish to address the Board. SGVCOG requests that persons addressing the meeting refrain from making personal, slanderous, profane, or disruptive remarks. A person who continues to disrupt the orderly conduct of the meeting, after being warned by the Board President or designee to cease the disruption, may be precluded from further participation in the meeting.

**TO ADDRESS THE GOVERNING BOARD:** At a regular meeting, the public may comment: (i) on any matter within the subject matter jurisdiction of the SGVCOG that is not on the agenda during the public comment period at the beginning of the agenda; (ii) on any item(s) that is on the Consent Calendar prior to action taken on the Consent Calendar; and (iii) on any other agenda item prior to the time it is considered by the Board or Committee. At a special meeting, the public may only comment on items that are on the agenda. Members of the public are requested to state their name prior to speaking. Comments are limited to a maximum of three minutes per person. The Board President may impose additional time limits if comments become repetitious, an individual member of the public seeks to speak on numerous items, or a large number of members of the public seek to speak on an item. Except in limited situations, the Board may not take action on items not appearing on the agenda and/or discuss them at length.

If you would like to provide a public comment during a Board meeting, please see "Instructions for Public Comments" below.

**AGENDA ITEMS:** The Agenda contains the regular order of business of the Governing Board. Items on the Agenda have generally been reviewed and investigated by the staff in advance of the meeting so that the Governing Board can be fully informed about a matter before making its decision.



In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the SGVCOG office at (626) 457-1800. Notification 48 hours prior to the meeting will enable the SGVCOG to make reasonable arrangement to ensure accessibility to this meeting.



**CONSENT CALENDAR:** Items listed on the Consent Calendar are considered to be routine and may be acted upon by one motion. There will be no separate discussion on these items unless a Board Representative so requests. In this event, the item will be removed from the Consent Calendar and considered after the Board takes action on the balance of the Consent Calendar.

**TELECONFERENCE LOCATIONS:** State law allows Board Representatives to teleconference from remote locations as long as certain conditions are met, including listing the teleconference locations in the agenda. The following locations are hereby noticed as teleconference locations, which are accessible to the public for the purposes of observing this meeting and/or addressing the Governing Board.

<b>Industry City Hall</b> 15625 Mayor Dave Way Industry, CA 91744	<b>Pasadena City Hall</b> Council Conference Room 100 N. Garfield Ave. Pasadena, CA 91101	<b>Chuck Bader Conference Rm.</b> 505 S. Garey Ave. Pomona, CA 91767
6131 Camellia Ave. Temple City, CA 91780	<b>Three Valleys Municipal Water District</b> 1021 E. Miramar Ave. Claremont, CA 91711	

Instructions for Public Comments: For those wishing to make public comments on agenda and non-agenda items, but within the SGVCOG’s subject matter jurisdiction, you may submit written comments via email or provide a verbal comment.

- Written Comments (Email): If you wish to submit written public comments to be distributed to the Board Representatives at the meeting, please submit these materials via email to Steph Wong at [swong@sgvcog.org](mailto:swong@sgvcog.org) at least 1 hour prior to the scheduled meeting time. Please indicate in the “Subject” line of the email “FOR PUBLIC COMMENT” and the agenda item number to which the public comment is addressed. Written public comments may include, but are not limited to letters, reports, and presentations.
- Verbal Comments (In Person): If you would like to make a public comment at the Governing Board meeting location, please fill out a public comment card. Comment cards will be made available to you by staff at the entrance to the meeting room. If you are attending the meeting at a noticed teleconference location and would like to make a public comment, please raise your hand when the item upon which you wish to speak comes up on the agenda.
- Verbal Comments (Zoom): If you would like to participate by teleconference from a private location, please email Steph Wong ([swong@sgvcog.org](mailto:swong@sgvcog.org)) to request an attendee Zoom link at least 24 hours before the meeting. Through Zoom, you may provide a verbal comment by using the web interface “Raise Hand” feature when the agenda item upon which you wish to speak is to be considered. You will then be called upon to provide your verbal comments.

For questions related to accessing the available teleconference locations, please contact Steph Wong ([swong@sgvcog.org](mailto:swong@sgvcog.org)) or (626) 457-1800.

**PRELIMINARY BUSINESS**

**5 MINUTES**

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Public Comment (*If necessary, the President may place reasonable time limits on all comments*)
5. Changes to Agenda Order: Identify emergency items arising after agenda posting and requiring action prior to next regular meeting.

**CONSENT CALENDAR**

**5 MINUTES**

*(It is anticipated that the SGVCOG Governing Board may take action on the following matters)*

Administrative Items:

6. Governing Board Meeting Minutes – **Page 1**  
*Recommended Action: Adopt Governing Board minutes.*
7. Monthly Cash Disbursements/Balances/Transfers – **Page 6**  
*Recommended Action: Approve Monthly Cash Disbursements/Balances/Transfers.*
8. Committee/TAC/Governing Board Attendance – **Page 24**  
*Recommended Action: Receive and file.*
9. SGVCOG Governing Board Future & Recurring Agenda Items: 2025 – **Page 30**  
*Recommended Action: Receive and file.*
10. Legislative Monthly Report (February) – **Page 31**  
*Recommended Action: Receive and file.*
11. Contract Summary Report: First & Second Quarter – **Page 46**  
*Recommended Action: Receive and file.*
12. SGVCOG Committee Appointments & External Appointments  
*Recommended Action: Appoint the City of South Pasadena to the Transportation Committee.*
13. Winter Housing and Homelessness Report – **Page 51**  
*Recommended Action: Receive and file.*
14. State Housing Bond & Local Housing Trust Fund (LHTF) Program Letter – **Page 53**  
*Recommended Action: Receive and file.*
15. FY 2023-2024 Financial Audit – **Page 58**  
*Recommended Action: Receive and file.*

Program Continuation Item:

16. San Gabriel Valley Bus Corridor Transit Improvements Project Funding Agreement – **Page 115**  
*Recommended Action: Authorize the Executive Director to negotiate and execute a funding agreement (currently estimated at \$4,500,000) with the Los Angeles County Department of Public Works (LACDPW) to fund the implementation of Jump Start Segment 5, which was identified in the San Gabriel Valley Transit Feasibility Study as part of the “San Gabriel Valley Bus Corridor Transit Improvements Project,” including design, environmental clearance, construction, and related tasks, including authority to negotiate and execute any future amendments related to budget and scope.*  
*Previous Action(s): Executive Director authorized to execute funding agreements with the Los Angeles County Metropolitan Transportation Authority to implement the San Gabriel Valley Bus Corridor Transit Improvements Project by the Governing Board on June 20, 2024 – Support/Oppose (20-0).*

**ACTION ITEM**

**30 MINUTES**

17. General Counsel Appointment – **Page 118**

*Recommended Action: Adopt Resolution 25-04 appointing Cassie Trapesonian as SGVCOG General Counsel effective May 1, 2025.*

*Previous Action: Previous Action: Executive Director authorized to execute a General Counsel and Property Acquisition Services contract with Woodruff, Spradlin & Smart by the Governing Board on July 18, 2019 – Support/Oppose (26-0).*

*Executive Director authorized to execute an amendment to the General Counsel and Property Acquisition Services contract with Woodruff, Spradlin & Smart (WSS) for five (5) additional years ending August 31, 2027 by the Governing Board on April 21, 2022 – Support/Oppose (26-0).*

**UPDATE ITEMS** **10 MINUTES**

18. President's Report
19. Executive Director's Report
20. General Counsel's Report

**COMMITTEE/BOARD REPORTS** **10 MINUTES**

21. [Capital Projects and Construction Committee](#)
22. [Energy, Environment and Natural Resources Committee](#)
23. [Homelessness Committee](#)
24. [San Gabriel Valley Regional Housing Trust Board](#)
25. [Transportation Committee](#)

**LIAISON REPORTS** **10 MINUTES**

26. [Executive Committee for Regional Homeless Alignment](#)
27. Foothill Transit
28. [Gold Line Foothill Extension Construction Authority](#)
29. [League of California Cities](#)
30. [Los Angeles County Metropolitan Transportation Authority](#)
31. San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy
32. San Gabriel Valley Mosquito & Vector Control District
33. South Coast Air Quality Management District
34. Southern California Association of Governments

**ANNOUNCEMENTS**

35. Upcoming Governing Board Meetings  
- Regular Meeting – April 17, 2025 at 4pm

**GOVERNING BOARD MEMBER COMMENTS**

**ADJOURN**



**SGVCOG Governing Board Unapproved Meeting Minutes**

Date: February 20, 2025  
Time: 4:00 PM  
Location: 1333 S. Mayflower Avenue, Suite 360, Monrovia, CA 91016

**PRELIMINARY BUSINESS**

1. Call to Order  
SGVCOG President, Tim Hepburn, convened the Governing Board Meeting at 4:09 PM.  
A quorum was in attendance.
  
2. Pledge of Allegiance  
Maggie Clark, Mayor of Rosemead, led the Pledge of Allegiance.
  
3. Roll Call  
**A quorum for the Governing Board was in attendance.**

**Committee Members Present**

Baldwin Park	E. Estrada
Bradbury	R. Barakat
Claremont	E. Reece
Covina	H. Delgado
Diamond Bar	A. Chou
El Monte	M. Cortez
Industry	C. Moss
Irwindale	A. Ambriz
La Canada Flintridge	S. Fossan
La Verne	T. Hepburn
Monrovia	B. Shevlin
Monterey Park	E. Yang
Pomona	T. Sandoval
Rosemead	M. Clark
San Dimas	E. Nakano
San Gabriel	T. Ding
San Marino	C. Lo
Sierra Madre	J. Braun
South Pasadena	S. Rossi
Temple City	C. Sternquist
Walnut	L. Freedman
West Covina	T. Wu
L.A. County Dist. #1	R. Serrano
L.A. County Dist. #5	V. Paul

**Absent**

Alhambra  
Arcadia  
Azusa  
Duarte  
Glendora  
La Puente  
Montebello  
Pasadena  
South El Monte  
SGV Water Districts

**SGVCOG Staff**

M. Creter, Executive Director  
D. Deberry, Attorney  
S. Wong, Staff  
M. Bolger, Staff  
K. Lai, Staff  
V. Guerra, Staff  
N. Ryu, Staff  
Ri. Choi, Staff  
Ro. Choi, Staff  
R. Alimoren, Staff  
L. Hwang, Staff  
J. Beshay, Staff  
R. Lansing, Staff  
J. Burkhart, Staff  
S. Akin, Staff  
K. Ward, Staff  
A. Gilbert, Staff  
Y. Rivera, Staff

4. Public Comment

There was no public comment.

5. Changes to the Agenda Order

South Coast AQMD requested that their liaison report item be moved up in the agenda.

**CONSENT CALENDAR**

6. Governing Board Meeting Minutes

*Action: Adopt Governing Board minutes.*

7. Monthly Cash Disbursements/Balances/Transfers

*Action: Approve Monthly Cash Disbursements/Balances/Transfers.*

8. Committee/TAC/Governing Board Attendance

*Action: Receive and file.*

9. SGVCOG Governing Board Future & Recurring Agenda Items: 2025

*Action: Receive and file.*

10. Legislative Monthly Report (January)

*Action: Receive and file.*

11. FY 24-25 FY Budget Amendment #1

*Action: Adopt Resolution 25-03 amending the FY 24-25 Budget.*

12. SGVCOG Committee Appointments & External Appointments

*Action:*

1) *Appoint the following member to the Energy, Environment, and Natural Resources Committee:*

- *La Cañada Flintridge*

2) *Appoint the following member to the San Gabriel Valley Regional Housing Trust:*

- *Southeast Representative (Delegate): Andrew Chou (Diamond Bar)*

Committee Items:

13. Measure M Multi-Year Subregional Program (MSP) Programming Recommendations

*Action: Program \$36,503,515 from FY 2026-2029 MSP Active Transportation and First/Last Mile & Complete Streets funds for eligible projects in the San Gabriel Valley.*

*Committee Actions: Transportation Committee – Support/Oppose (10-0).*

14. Measure A Local Solutions Fund (LSF) Allocation Approach

*Action: Support the following for the Local Solutions Fund (LSF) allocation approach:*

1) *For Year 1, support a modified Scenario #4, which increases the share of funding allocated based on the American Community Survey data from 10% to 20%, as the preferred approach for the Local Solutions Fund (LSF) allocation.*

2) *Beginning in Year 2, additionally, allocate a portion of LSF funding via formula based on an agency's success in meeting its performance metrics.*

*Committee Actions: Executive Committee – Support/Oppose (6-0); Homelessness Committee – Support/Oppose (10-0); City Managers Steering Committee – Support/Oppose (6-0).*

Program Continuation Items:

15. USDA Composting and Food Waste Reduction Grant

*Action: Authorize Executive Director to negotiate and execute an agreement to utilize funds for composting and food waste reduction programs through the United States Department of Food and Agriculture Composting and Food Waste Reduction Grant for a not-to-exceed amount of \$400,000 in accordance with the grant's stated terms and conditions, including authority to negotiate and execute any future amendments related to budget and scope.*

*Previous Action(s): The Executive Director was authorized to take all actions necessary to implement the FRESH SGV Program utilizing a CalRecycle Local Assistance Grant for a not-to-exceed amount of \$2,389,899 by the Governing Board on April 11, 2024 – Support/Oppose (25-0).*

- 16.** Safe, Clean Water Program Addendum and Task Order Amendment for the Fire Effects Study  
*Actions: Authorize Executive Director to negotiate and execute the following, including authority to negotiate and execute any future amendments related to budget and scope:*

- 1) An addendum to the Transfer Agreement with the Los Angeles County Flood Control District (LACFCD) for the Fire Effects Study to increase the overall not to exceed amount to \$1,222,224; and*
- 2) An amendment to the Fire Effects Study Task Order with WSP to increase the overall not to exceed amount to \$1,199,724.*

*Previous Action(s): The Executive Director was authorized to negotiate and execute Transfer Agreements for an amount not to exceed \$805,000 with the LACFCD to undertake the Fire Effects Study, and contracts for an amount not to exceed \$792,500 with WSP (formerly Wood Environment and Infrastructure Solutions, Inc.) to implement the Fire Effects Study by the Governing Board on October 21, 2021 – Support/Oppose (29-0).*

- 17.** Alameda Corridor-East (ACE) Phase III Feasibility Study, Grant Agreement, and Procurement of Consultant

*Actions:*

- 1) Authorize staff to initiate an ACE Phase III Feasibility Study and assign the implementation of this work to the San Gabriel Valley Council of Governments' Capital Projects and Construction Committee (CPCC); and*
- 2) Authorize the Executive Director to negotiate and execute a funding agreement with the Federal Railroad Administration (FRA) for the Railroad Crossing Elimination (RCE) Grant Program in the amount of \$1,760,000 for the ACE Phase III Feasibility Study; and*
- 3) Authorize the Executive Director to select and enter into an agreement with a consultant to conduct the ACE Phase III Feasibility Study, and to negotiate and execute any future amendments related to budget and scope.*

*Previous Actions: The ACE Phase II Project Implementation Plan for the remaining project components and the initiation of project development activities for six of the eight adopted projects was approved by the ACE Construction Authority Board of Directors on April 23, 2012 – Support/Oppose (8-0).*

**There was a motion to approve Consent Calendar Items 6-17.**

**(M/S: B. Shevlin, G. Goss) [Motion Passed]**

<b>AYES:</b>	Baldwin Park, Bradbury, Claremont, Covina, Diamond Bar, El Monte, Glendora, Industry, Irwindale, La Canada Flintridge, La Verne, Monrovia, Monterey Park, Pomona, Rosemead, San Dimas, San Gabriel, San Marino, Sierra Madre, South El Monte, South Pasadena, Temple City, Walnut, West Covina, L.A. County District #1, L.A. County District #5
<b>NOES:</b>	
<b>ABSTAIN:</b>	
<b>NO VOTE RECORDED:</b>	
<b>ABSENT:</b>	Alhambra, Arcadia, Azusa, Duarte, Glendora, La Puente, Montebello, Pasadena, South El Monte, SGV Water Districts

**ITEM 34 (MOVED)**

34. South Coast Air Quality Management District  
South Coast Air Quality Management District representative, Michael Cacciotti, and Dr. Jason Lowe, Deputy Executive Officer for the Monitoring Analysis Division, provided updates.

**PRESENTATION ITEM**

18. California Insurance Commissioner's Office  
Julia Svetlana Juarez, Deputy Commissioner of Community Relations and Outreach from the California Department of Insurance, presented on this item.

**UPDATE ITEMS**

19. President's Report  
SGVCOG President, Tim Hepburn, provided updates.
20. Executive Director's Report  
SGVCOG Executive Director, Marisa Creter, provided updates.
21. General Counsel's Report  
General Counsel, David DeBerry, provided updates.

**COMMITTEE/BOARD REPORTS**

22. Capital Projects and Construction Committee  
Capital Projects and Construction Committee Chair, Tim Hepburn, provided updates.
23. Energy, Environment and Natural Resources Committee
24. Homelessness Committee  
Homelessness Chair, Becky Shevlin, provided updates.
25. San Gabriel Valley Regional Housing Trust Board  
SGVRHT Board Vice Chair, Becky Shevlin, provided updates.
26. Transportation Committee  
Transportation Chair, Ed Reece, provided updates.

**LIAISON REPORTS**

27. Executive Committee for Regional Homeless Alignment
28. Foothill Transit  
Foothill Transit Government Relations Coordinator Matt Nakano provided updates
29. Gold Line Foothill Extension Construction Authority  
Gold Line Foothill Extension Construction Authority Chair, Ed Reece, provided updates.
30. League of California Cities
31. Los Angeles County Metropolitan Transportation Authority  
LA Metro Senior Government Relations Associate, JC Montenegro, provided updates.
32. San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy
33. San Gabriel Valley Mosquito & Vector Control District  
San Gabriel Valley Mosquito & Vector Control District member, Becky Shelvin, provided updates.
- ~~34. South Coast Air Quality Management District~~
35. Southern California Association of Governments

**ANNOUNCEMENTS**

36. Upcoming Governing Board Meetings



SGVCOG Governing Board Meeting  
February 20, 2025  
4:00 PM

- Regular Meeting – March 20, 2025 at 4:00 pm

**GOVERNING BOARD MEMBER COMMENTS**

Temple City Councilmember invited those in attendance to the Camellia Festival taking place on February 21<sup>st</sup>.

**ADJOURN**

SGVCOG President, Tim Hepburn, adjourned the Governing Board meeting at 5:53 PM.

**BOARD APPROVED**

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Date

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Marisa Creter, Secretary

**SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS**  
**Selected Asset Account Balances**  
**As of February 2025**

Account Number	Description	Balance 2/1/2025	Increase	Decrease	Net Change	Balance 2/28/2025
000-000-000-1010	CBB - 242-118-669 Checking	6,119,986	598,184	\$1,079,511	(481,326)	5,638,659
000-000-000-1052	CBB-242-300-597 MM (Homelessness Trust)	5,138	0.39	-	-	5,138
000-000-000-1090	Petty Cash	400	-	-	-	400
000-000-000-1100	LAIF 40-19-038	269,133	-	-	-	269,133
000-000-000-1101	LAIF Market Value	(958)	-	-	-	(958)
000-000-000-1210	Member Receivable	-	-	-	-	-
000-000-000-1220	Grants/Contracts Receivable	(341,651)	-	\$294,412	(294,412)	(636,063)
000-000-000-1225	Sponsorships Receivable	-	-	-	-	-
000-000-000-1232	Rental Deposits Receivable	30,490	-	-	-	30,490
000-000-000-1291	Receivables - Other	(1,249)	-	-	-	(1,249)
		<b>\$ 6,081,289</b>	<b>\$ 598,185</b>	<b>\$ 1,373,923</b>	<b>\$ (775,738)</b>	<b>\$ 5,305,551</b>

**SGVCOG - ACE Capital Projects**  
**Selected Asset Account Balances**  
**As of February 2025**

Account Number	Description	Balance 2/1/2025	Increase	Decrease	Net Change	Balance 2/28/2025
000-000-000-1110	CBB General Checking Account	2,930,459	27,996,850	27,935,827	61,023	2,991,482
000-000-000-1121	LAIF Operating (40 19 044)	381,167	-	-	-	381,167
000-000-000-1122	LAIF - Debt (11 19 031)	1,467,733	17,070	-	17,070	1,484,803
000-000-000-1123	Sweep (CBB - Mutual Fund)	10,980,762	13,745,335	12,609,951	1,135,384	12,116,146
000-000-000-1124	UPPR Contribution Funds (CBB-MM - 0603)	45,382	2	-	2	45,383
000-000-000-1125	MTA Loan Interest Reimb (CBB - MM - 0604)	3,748,708	784,782	655,500	129,282	3,877,990
000-000-000-1131	Grants Receivable	8,139,235	226,604	7,697,088	(7,470,485)	668,751
000-000-000-1135	Retention Receivable - MTA	10,579,517	232,470	-	232,470	10,811,986
		<b>\$ 38,272,962</b>	<b>\$ 43,003,112</b>	<b>\$ 48,898,366</b>	<b>\$ (5,895,254)</b>	<b>\$ 32,377,708</b>

**SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS**  
**Disbursements Report**  
**February 1, 2024 through February 28, 2024**

Transaction Date	Number/Reference	Vendor Name	Description	Amount
2/3/2025	EFT-PRINCIPAL-	Principal Life Insurance Compa	Principal Life Feb 25	\$6,435.53
2/6/2025	EFT00000000047	Support Solutions Inc.	RHOD, Housing Navigation	\$19,198.00
2/6/2025	EFT00000000047	KOA Corporation	Azusa SMIP Design Phase	\$15,038.80
2/6/2025	EFT00000000047	KOA Corporation	Claremont SMIP Design	\$17,354.40
2/6/2025	EFT00000000047	KOA Corporation	Claremont SMIP Design	\$27,871.60
2/6/2025	EFT00000000047	KOA Corporation	Claremont SMIP Design	\$28,224.85
2/6/2025	EFT00000000047	KOA Corporation	Claremont SMIP Design	\$3,672.25
2/10/2025	DEBIT-ICMA PR0	ICMA-RC	ICMA PRO020725	\$5,312.24
2/13/2025	10549	City of Arcadia	Housing Solutions Fund FY25	\$1,200.00
2/13/2025	10550	City of Glendora	HSF FY 25 Budget	\$2,280.32
2/13/2025	10551	Heart of Compassion Distributi	RFR-FR HUB	\$20,631.07
2/13/2025	10551	Heart of Compassion Distributi	RFR-FR HUB	\$21,114.94
2/13/2025	10552	Active SGV	Mission at Twilight	\$5,342.61
2/13/2025	10553	City of Pomona	Housing Navigation	\$69,667.55
2/13/2025	10555	City of Baldwin Park	Housing Solutions Fund FY25	\$4,674.00
2/13/2025	EFT00000000047	Alta Planning + Design Inc.	SMIP Glendora	\$20,668.05
2/13/2025	EFT00000000047	Family Promise of San Gabriel	Housing Solutions Fund FY25	\$6,306.00
2/13/2025	EFT00000000047	HR Green, Inc.	SMIP San Dimas	\$8,185.00
2/13/2025	EFT00000000047	HR Green, Inc.	SMIP Pomona	\$45,011.00
2/13/2025	EFT00000000047	Jensen Hughes, Inc.	Com Wildfire Protection Plan	\$3,910.24
2/13/2025	EFT00000000047	Jensen Hughes, Inc.	Com Wildfire Protection Plan	\$36,839.87
2/13/2025	EFT00000000047	SCS Engineers	Food Recovery TO4 Dec24	\$3,171.63
2/13/2025	EFT00000000047	SCS Engineers	Food Recovery TO4 Dec24	\$15,141.14
2/13/2025	EFT00000000047	SCS Engineers	Food Recovery TO3 WestCo Dec24	\$99.40
2/13/2025	EFT00000000047	SCS Engineers	Food Recovery TO2&3 Dec24	\$645.30
2/13/2025	EFT00000000048	Hathaway-Sycamores Child and F	HSF FY 25 Budget	\$3,291.95
2/20/2025	EFT00000000048	Alta Planning + Design Inc.	SMIP Glendora Foothill Bikeway	\$1,852.00
2/20/2025	EFT00000000048	Alta Planning + Design Inc.	SMIP Glendora	\$39,218.63
2/20/2025	EFT00000000048	Craftwater Engineering, Inc.	MIMCM, RH, MIMCM ULAR	\$98,924.00
2/20/2025	EFT00000000048	Kingdom Causes dba City Net	Housing Solutions Fund FY25	\$1,781.70
2/20/2025	EFT00000000048	FMF Pandion	ULAR CIMP Support	\$9,459.03
2/24/2025	DEBIT-ICMA PR0	ICMA-RC	ICMA PR022125	\$5,088.01
2/27/2025	EFT00000000048	Craftwater Engineering, Inc.	MIMCM, RH, MIMCM ULAR	\$98,924.00
2/27/2025	EFT00000000048	Craftwater Engineering, Inc.	Additional LRS RH, Additional LRS ULAR	\$34,827.60
2/27/2025	EFT00000000048	Alhambra Teachers Association	Food Recovery Program USCM	\$1,160.65
2/27/2025	EFT00000000048	Los Angeles Centers for Alcoho	Bridge Husx Program FY25	\$107,062.36
2/27/2025	EFT00000000048	Support Solutions Inc.	RHOD, Housing Navigation	\$10,451.00
2/27/2025	EFT00000000048	FEHR& PEERS	VMT Model and Tool	\$30,322.48
2/27/2025	EFT00000000049	God's Pantry	RHOD	\$41,516.70
<b>Total</b>				<b>871,875.90</b>

**ACE CONSTRUCTION AUTHORITY**  
**Disbursements Report**  
**February 1, 2025 through February 28, 2025**

Transaction Date	Number/Reference	Vendor Name	Description	Amount
2/3/2025	EFT00000000111	Chase Mayflower, LP	Office - Rent	\$24,069.17
2/6/2025	22476	Sullivan, Workman & Dee Client	Turnbull Cyn Rd - Right of Way Acquisi	\$655,500.00
2/6/2025	22477	CHP	57/60 Project - Construction - COZEEP	\$1,859.40
2/6/2025	22477	CHP	57/60 Project - Construction - COZEEP	\$5,263.76
2/6/2025	22478	Federal Express	Montebello Corridor Grd Sep - ROW Acqu	\$37.40
2/6/2025	22479	FRONTIER	Computer - Internet	\$604.17
2/6/2025	22480	Mike's Remodeling & Repair	Nogales (LA) - ROW - Property Expense	\$1,775.00
2/6/2025	22480	Mike's Remodeling & Repair	Puente Avenue - ROW - Property Expense	\$400.00
2/6/2025	22482	Woodruff & Smart, A Professio	Legal	\$74.20
2/6/2025	22482	Woodruff & Smart, A Professio	Legal	\$7,302.00
2/6/2025	EFT-CALPERS PR	CALPERS	Employee Deduction - CalPERS	\$33,565.01
2/6/2025	EFT00000000111	Burke, Williams & Sorensen, LL	Puente Ave - ROW - Legal	\$12,301.94
2/6/2025	EFT00000000111	SDI Presence LLC	Computer - Maintenance	\$2,127.16
2/6/2025	EFT00000000112	Townsend Public Affairs	Representation (MTA MOU)	\$9,000.00
2/6/2025	EFT00000000112	TSG Enterprises, Inc	57/60 Project - Construction Labor Com	\$1,928.75
2/11/2025	EFT-CALPERS PR	CALPERS	Employee Deduction - CalPERS	\$34,858.03
2/13/2025	22484	Montebello Land & Water Compan	Montebello Corridor Grd Sep-ROW Prop E	\$1.80
2/13/2025	22484	Montebello Land & Water Compan	Montebello Corridor Grd Sep-ROW Prop E	\$6.00
2/13/2025	22484	Montebello Land & Water Compan	Montebello Corridor Grd Sep-ROW Prop E	\$1.20
2/13/2025	22484	Montebello Land & Water Compan	Montebello Corridor Grd Sep-ROW Prop E	\$2.00
2/13/2025	22484	Montebello Land & Water Compan	Montebello Corridor Grd Sep-ROW Prop E	\$2.25
2/13/2025	22484	Montebello Land & Water Compan	Montebello Corridor Grd Sep-ROW Prop E	\$1.50
2/13/2025	22484	Montebello Land & Water Compan	Montebello Corridor Grd Sep-ROW Prop E	\$3.60
2/13/2025	22485	OpenPath Security Inc.	Office Equipment and Firxture	\$720.00
2/13/2025	22486	Pitney Bowes Purchase Power	Postage/Carrier Services	\$210.00
2/13/2025	22487	Woodruff & Smart, A Professio	Legal	\$53.20
2/13/2025	22487	Woodruff & Smart, A Professio	Legal	\$74.20
2/13/2025	22487	Woodruff & Smart, A Professio	Durfee - Construction - Legal	\$3,298.40
2/13/2025	22487	Woodruff & Smart, A Professio	Legal	\$1,170.40
2/13/2025	22487	Woodruff & Smart, A Professio	57/60 Project - ROW Legal	\$53.20

**ACE CONSTRUCTION AUTHORITY**  
**Disbursements Report**  
**February 1, 2025 through February 28, 2025**

Transaction Date	Number/Reference	Vendor Name	Description	Amount
2/13/2025	22487	Woodruff & Smart, A Professio	Montebello Corridor Grd Sep - ROW - Le	\$212.80
2/13/2025	22487	Woodruff & Smart, A Professio	Gold Line Pedestrian - Legal	\$2,633.40
2/13/2025	22487	Woodruff & Smart, A Professio	Other Receivable	\$148.40
2/13/2025	22487	Woodruff & Smart, A Professio	57/60 Project - ROW Legal	\$1,570.15
2/13/2025	22487	Woodruff & Smart, A Professio	Turnbull Cyn Rd - ROW - Legal	\$7,241.00
2/13/2025	22487	Woodruff & Smart, A Professio	Fullerton - CM - Legal	\$704.90
2/13/2025	22487	Woodruff & Smart, A Professio	Legal	\$133.00
2/13/2025	22487	Woodruff & Smart, A Professio	Turnbull Cyn Rd - ROW - Legal	\$239.40
2/13/2025	22487	Woodruff & Smart, A Professio	Montebello Corridor Grd Sep - ROW - Le	\$186.20
2/13/2025	22487	Woodruff & Smart, A Professio	Fullerton - CM - Legal	\$3,232.60
2/13/2025	ACH-SKANSKA#19	Skanska	57/60 Project - Construction	\$142,988.08
2/13/2025	ACH-SKANSKA#40	Skanska	Fullerton - Construction	\$20,608.56
2/13/2025	ACH-WSP#115(RE	WSP USA Inc. (FKA Parsons Brin	Fairway Drive - Construction Managemen	\$864.40
2/13/2025	EFT00000000112	AECOM - Technical Services, In	Montebello Corridor Grade - Constr. Ma	\$341,630.73
2/13/2025	EFT00000000112	AECOM - Technical Services, In	Montebello Corridor Grade - Constr. Ma	\$172,857.48
2/13/2025	EFT00000000112	Biggs Cardosa Associates Inc.	Fullerton-Construction Management-	\$17,042.41
2/13/2025	EFT00000000112	Biggs Cardosa Associates Inc.	Fullerton-Construction Management-	\$13,179.06
2/13/2025	EFT00000000112	Skanska	Fullerton - Construction	\$983,560.96
2/13/2025	EFT00000000112	OHLA USA, Inc.	Montebello Corridor Grade Construction	\$972,437.26
2/13/2025	EFT00000000112	WSP USA Inc. (FKA Parsons Brin	57/60 Project - Construction Managemen	\$127,311.89
2/14/2025	ACH-CH2M#97(RE	CH2M HILL INC	Fairway Drive - CM - Design Support	\$104.87
2/14/2025	ACH-OHLA#15(RE	OHLA USA, Inc.	Montebello Corridor Grade Construction	\$51,180.91
2/14/2025	ACH-SKANSKA#41	Skanska	Fullerton - Construction	\$51,766.37
2/18/2025	CBBPYMT021925	CBB Cardmember Service	CBB Cardmember Service	\$2,364.67
2/20/2025	22496	Canon Financial Services, Inc.	Office Equip - Lease	\$755.64
2/20/2025	22497	FRONTIER	Computer - Internet	\$604.17
2/20/2025	22498	Pitney Bowes Purchase Power	Postage/Carrier Services	\$246.87
2/20/2025	22499	Federal Express	Montebello Corridor Construction - PM	\$113.51
2/20/2025	22500	Mike's Remodeling & Repair	Puente Avenue - ROW - Property Expense	\$3,225.00
2/20/2025	22500	Mike's Remodeling & Repair	Puente Avenue - ROW - Property Expense	\$875.00

**ACE CONSTRUCTION AUTHORITY**  
**Disbursements Report**  
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Transaction Date	Number/Reference	Vendor Name	Description	Amount
2/20/2025	22500	Mike's Remodeling & Repair	Puente Avenue - ROW - Property Expense	\$975.00
2/20/2025	22500	Mike's Remodeling & Repair	Puente Avenue - ROW - Property Expense	\$450.00
2/20/2025	22500	Mike's Remodeling & Repair	Puente Avenue - ROW - Property Expense	\$1,535.00
2/20/2025	22500	Mike's Remodeling & Repair	Puente Avenue - ROW - Property Expense	\$265.00
2/20/2025	22501	Momentous Campus Media	Advertising	\$515.00
2/20/2025	22502	Woodruff & Smart, A Professio	Legal	\$266.00
2/20/2025	22502	Woodruff & Smart, A Professio	Legal	\$4,043.20
2/20/2025	22502	Woodruff & Smart, A Professio	Legal	\$74.20
2/20/2025	22502	Woodruff & Smart, A Professio	Legal	\$7,302.00
2/20/2025	22502	Woodruff & Smart, A Professio	Turnbull Cyn Rd - ROW - Legal	\$14,501.65
2/20/2025	22503	Elizabeth Genieve Ramos and Ph	Montebello Corridor Grd Sep-ROW Prop E	\$2,000.00
2/20/2025	EFT00000000112	AECOM - Technical Services, In	Fullerton - Construction Management	\$112,164.04
2/20/2025	EFT00000000112	AECOM - Technical Services, In	Fullerton - Construction Management	\$107,098.97
2/20/2025	EFT00000000112	URS Corporation	Durfee Construction Management Design	\$27,714.35
2/20/2025	EFT00000000112	Simba Mandizvidza	Professional Memberships	\$900.00
2/26/2025	EFT-CALPERS ME	CALPERS	Employee Deduction - CalPERS Health	\$71,319.58
2/26/2025	EFT-CALPERS PR	CALPERS	Employee Deduction - CalPERS	\$34,146.99
2/27/2025	22504	David Lang & Associates	Fullerton - Construction Management-	\$74.02
2/27/2025	22505	Paragon Partners Ltd.	Fullerton - ROW - PM	\$534.75
2/27/2025	22505	Paragon Partners Ltd.	Fullerton - ROW - PM	\$634.40
2/27/2025	22505	Paragon Partners Ltd.	Fullerton - ROW - PM	\$526.19
2/27/2025	22505	Paragon Partners Ltd.	Fullerton - ROW - PM	\$684.93
2/27/2025	ACH-CBI-DEPOSI	Corporate Business Interiors,	Office Equipment and Firxture	\$14,248.00
2/27/2025	EFT00000000113	Anser Advisory	57/60 Project - Construction Managemen	\$1,212.18
2/27/2025	EFT00000000113	Anser Advisory	57/60 Project - Construction Managemen	\$831.95
2/27/2025	EFT00000000113	Anser Advisory	Turnbull Canyon Rd - Construction Mana	\$156,919.19
2/27/2025	EFT00000000113	Burke, Williams & Sorensen, LL	Puente Ave - ROW - Legal	\$16,962.62
2/27/2025	EFT00000000113	David Lang & Associates	Fullerton - Construction Management-	\$1,406.40
2/27/2025	EFT00000000113	IT Partner LLC	Computer - Software	\$3,320.04
2/27/2025	EFT00000000113	HNTB Corporation	Turnbull Canyon Rd-Design during Const	\$21,835.89

**ACE CONSTRUCTION AUTHORITY**  
**Disbursements Report**  
**February 1, 2025 through February 28, 2025**

Transaction Date	Number/Reference	Vendor Name	Description	Amount
2/27/2025	EFT00000000113	HNTB Corporation	Turnbull Canyon Rd-Design during Const	\$22,824.80
2/27/2025	EFT00000000113	Ken Spiker and Associates, Inc	Insurance - Brokerage	\$1,147.00
2/27/2025	EFT00000000113	KPFF, Inc.	Gold Line Pedestrian - P&E	\$4,553.59
2/27/2025	EFT00000000113	KPFF, Inc.	Gold Line Pedestrian - P&E	\$3,181.55
2/27/2025	EFT00000000113	LSA Associates, Inc.	Montebello Corridor Construction - PM	\$823.11
2/27/2025	EFT00000000113	LSA Associates, Inc.	Fullerton - Construction Management-	\$709.23
2/27/2025	EFT00000000113	LSA Associates, Inc.	Fullerton - Construction Management-	\$830.55
2/27/2025	EFT00000000113	LSA Associates, Inc.	Montebello Corridor Construction - PM	\$944.42
2/27/2025	EFT00000000113	LSA Associates, Inc.	Turnbull Canyon Rd - Construction - PM	\$2,400.00
2/27/2025	EFT00000000113	LSA Associates, Inc.	Turnbull Canyon Rd - Construction - PM	\$162.05
2/27/2025	EFT00000000113	LSA Associates, Inc.	Turnbull Canyon Rd - Construction - PM	\$401.68
2/27/2025	EFT00000000113	LSA Associates, Inc.	Turnbull Canyon Rd - Construction - PM	\$559.82
2/27/2025	EFT00000000113	LSA Associates, Inc.	Turnbull Canyon Rd - Construction - PM	\$3,001.25
2/27/2025	EFT00000000113	LSA Associates, Inc.	Turnbull Canyon Rd - Construction - PM	\$310.23
2/27/2025	EFT00000000113	Moffatt & Nichol	Montebello Corridor Grad Construction	\$63,977.07
2/27/2025	EFT00000000113	Moffatt & Nichol	Montebello Corridor Grad Construction	\$35,639.98
2/27/2025	EFT00000000113	National Railroad Safety Servi	Montebello Corridor Grd - Constr. Rail	\$17,150.00
2/27/2025	EFT00000000113	National Railroad Safety Servi	Fullerton-Construction-Railroad	\$6,050.00
2/27/2025	EFT00000000113	National Railroad Safety Servi	Fullerton-Construction-Railroad	\$9,100.00
2/27/2025	EFT00000000113	National Railroad Safety Servi	Fullerton-Construction-Railroad	\$9,275.00
2/27/2025	EFT00000000113	National Railroad Safety Servi	Montebello Corridor Grd - Constr. Rail	\$15,550.00
2/27/2025	EFT00000000113	National Railroad Safety Servi	Montebello Corridor Grd - Constr. Rail	\$12,200.00
2/27/2025	EFT00000000113	National Railroad Safety Servi	Fullerton-Construction-Railroad	\$9,625.00
2/27/2025	EFT00000000113	National Railroad Safety Servi	Fullerton-Construction-Railroad	\$9,100.00
2/27/2025	EFT00000000113	National Railroad Safety Servi	Fullerton-Construction-Railroad	\$10,675.00
2/27/2025	EFT00000000113	National Railroad Safety Servi	Fullerton-Construction-Railroad	\$9,212.50
2/27/2025	EFT00000000113	National Railroad Safety Servi	Fullerton-Construction-Railroad	\$12,925.00
2/27/2025	EFT00000000114	RAILPROS, INC.	At-Grade Crossing San Antonio -Design	\$1,256.63
2/27/2025	EFT00000000114	RAILPROS, INC.	At-Grade Crossing San Antonio -Design	\$1,256.63
2/27/2025	EFT00000000114	RAILPROS, INC.	At-Grade Crossing San Antonio -Design	\$1,232.88

**ACE CONSTRUCTION AUTHORITY**  
**Disbursements Report**  
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Transaction Date	Number/Reference	Vendor Name	Description	Amount
2/27/2025	EFT00000000114	OHLA USA, Inc.	Turnbull Canyon Rd - Construction	\$180,958.54
2/27/2025	EFT00000000114	Skanska	57/60 Project - Construction	\$6,300,722.49
2/27/2025	EFT00000000114	Griffith Company	57/60 Project - Construction	\$1,685,215.26
2/27/2025	EFT00000000114	WSP USA Inc. (FKA Parsons Brin	57/60 Project - Construction Managemen	\$408,978.18
<b>Total</b>				<b>\$13,162,694.41</b>



**SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS  
CREDIT CARD REPORT  
SEPT THRU FEB 2025**

Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master ID	Originating Master Name	Originating TRX Type	Originating TRX Source	Reference
21231	Purchasing	9/9/2024	012-000-000-5325	Office Supplies	152.11	-		Purchases	326	Office Depot	Reversing	PMTRX00000688	Paper (split)
21231	Purchasing	9/9/2024	000-000-000-2102	Citi Bank Card	-	253.52		Cash	326	Office Depot	Reversing	PMTRX00000688	Paper (split)
21231	Purchasing	9/9/2024	000-000-000-2310	Intercompany Payable - Due to ACE	101.41	-					Standard	PMTRX00000688	Paper (split)
21232	Purchasing	9/9/2024	012-000-000-5355	Meetings/Travel	166.97	-		Purchases	355	Vons	Reversing	PMTRX00000688	Mtg supplies for 09/09 mtgs
21232	Purchasing	9/9/2024	000-000-000-2102	Citi Bank Card	-	166.97		Cash	355	Vons	Reversing	PMTRX00000688	Mtg supplies for 09/09 mtgs
21233	Purchasing	9/11/2024	012-000-000-5355	Meetings/Travel	47.35	-		Purchases	305	Albertsons	Reversing	PMTRX00000688	Items for CM olus various mtg
21233	Purchasing	9/11/2024	000-000-000-2102	Citi Bank Card	-	47.35		Cash	305	Albertsons	Reversing	PMTRX00000688	Items for CM olus various mtg
21336	Purchasing	10/2/2024	012-000-000-5350	Dues & Subscriptions	76.62	-		Purchases	306	AMAZON	Reversing	PMTRX00000695	Prime Membership 24-25 split
21336	Purchasing	10/2/2024	000-000-000-2102	Citi Bank Card	-	153.25		Cash	306	AMAZON	Reversing	PMTRX00000695	Prime Membership 24-25 split
21336	Purchasing	10/2/2024	000-000-000-2310	Intercompany Payable - Due to ACE	76.63	-					Standard	PMTRX00000695	Prime Membership 24-25 split
21337	Purchasing	10/2/2024	012-000-000-5325	Office Supplies	121.20	-		Purchases	305	Albertsons	Reversing	PMTRX00000695	Office Supplies
21337	Purchasing	10/2/2024	000-000-000-2102	Citi Bank Card	-	121.20		Cash	305	Albertsons	Reversing	PMTRX00000695	Office Supplies
21338	Purchasing	10/3/2024	012-000-000-5355	Meetings/Travel	167.37	-		Purchases	328	Panera Bread	Reversing	PMTRX00000695	lunch fo rnew employees
21338	Purchasing	10/3/2024	000-000-000-2102	Citi Bank Card	-	167.37		Cash	328	Panera Bread	Reversing	PMTRX00000695	lunch fo rnew employees
21339	Purchasing	10/2/2024	012-000-000-5355	Meetings/Travel	467.46	-		Purchases	390	Baja Fresh	Reversing	PMTRX00000695	Food for EENR
21339	Purchasing	10/2/2024	000-000-000-2102	Citi Bank Card	-	467.46		Cash	390	Baja Fresh	Reversing	PMTRX00000695	Food for EENR
21340	Purchasing	10/3/2024	012-000-000-5320	Postage	8.50	-		Purchases	343	USPS.COM	Reversing	PMTRX00000695	Poststge for Maggie Packet
21340	Purchasing	10/3/2024	000-000-000-2102	Citi Bank Card	-	8.50		Cash	343	USPS.COM	Reversing	PMTRX00000695	Poststge for Maggie Packet
21341	Purchasing	10/1/2024	012-000-000-5920	Webpage/Software Services	690.00	-		Purchases	315	Google	Reversing	PMTRX00000695	Google Drive Storage- split
21341	Purchasing	10/1/2024	000-000-000-2102	Citi Bank Card	-	1,380.00		Cash	315	Google	Reversing	PMTRX00000695	Google Drive Storage- split
21341	Purchasing	10/1/2024	000-000-000-2310	Intercompany Payable - Due to ACE	690.00	-					Standard	PMTRX00000695	Google Drive Storage- split
21394	Purchasing	9/24/2024	012-000-000-5355	Meetings/Travel	33.80	-		Purchases	305	Albertsons	Reversing	PMTRX00000700	Meeting supplies
21394	Purchasing	9/24/2024	000-000-000-2102	Citi Bank Card	-	33.80		Cash	305	Albertsons	Reversing	PMTRX00000700	Meeting supplies
21395	Purchasing	9/24/2024	000-000-000-2102	Citi Bank Card	-	250.00		Cash	723	Space Exploration Technologies Cc	Reversing	PMTRX00000700	Internett- OSS Sept24
21395	Purchasing	9/24/2024	000-000-000-1320	Due to/from SGVRHT	250.00	-					Standard	PMTRX00000700	Internett- OSS Sept24
21396	Purchasing	9/24/2024	012-000-000-5320	Postage	8.50	-		Purchases	343	USPS.COM	Reversing	PMTRX00000700	postage for metro contract
21396	Purchasing	9/24/2024	000-000-000-2102	Citi Bank Card	-	8.50		Cash	343	USPS.COM	Reversing	PMTRX00000700	postage for metro contract
21397	Purchasing	9/25/2024	012-000-000-5320	Postage	8.50	-		Purchases	343	USPS.COM	Reversing	PMTRX00000700	Postage for Metro Contract 2
21397	Purchasing	9/25/2024	000-000-000-2102	Citi Bank Card	-	8.50		Cash	343	USPS.COM	Reversing	PMTRX00000700	Postage for Metro Contract 2
21398	Purchasing	9/12/2024	012-000-000-5320	Postage	8.80	-		Purchases	343	USPS.COM	Reversing	PMTRX00000700	Maggie Postage
21398	Purchasing	9/12/2024	000-000-000-2102	Citi Bank Card	-	8.80		Cash	343	USPS.COM	Reversing	PMTRX00000700	Maggie Postage
21399	Purchasing	9/11/2024	012-000-000-5355	Meetings/Travel	387.88	-		Purchases	544	Chipotle Mexican Grill	Reversing	PMTRX00000700	City Managers Mtg
21399	Purchasing	9/11/2024	000-000-000-2102	Citi Bank Card	-	387.88		Cash	544	Chipotle Mexican Grill	Reversing	PMTRX00000700	City Managers Mtg
21400	Purchasing	9/12/2024	000-000-000-2102	Citi Bank Card	-	56.76		Cash	351	Vista Print	Reversing	PMTRX00000700	magnet for mobile van
21400	Purchasing	9/12/2024	015-200-080-6017	Mobile Crisis SGVCare - Federal - Program Managemem	56.76	-		Purchases	351	Vista Print	Reversing	PMTRX00000700	magnet for mobile van
21401	Purchasing	9/15/2024	012-000-000-5355	Meetings/Travel	64.48	-		Purchases	308	Costco	Reversing	PMTRX00000700	supplies fo rstaff meeting
21401	Purchasing	9/15/2024	000-000-000-2102	Citi Bank Card	-	64.48		Cash	308	Costco	Reversing	PMTRX00000700	supplies fo rstaff meeting
21402	Purchasing	9/9/2024	012-000-000-5355	Meetings/Travel	552.35	-		Purchases	799	Something Healthy Cafe	Reversing	PMTRX00000700	EENR food 9/9/24
21402	Purchasing	9/9/2024	000-000-000-2102	Citi Bank Card	-	552.35		Cash	799	Something Healthy Cafe	Reversing	PMTRX00000700	EENR food 9/9/24
21403	Purchasing	9/13/2024	012-000-000-5330	Printing/Publications	30.55	-		Purchases	527	Paradise Embroidery and Screen P	Reversing	PMTRX00000700	emboidrery for staff shirts
21403	Purchasing	9/13/2024	000-000-000-2102	Citi Bank Card	-	30.55		Cash	527	Paradise Embroidery and Screen P	Reversing	PMTRX00000700	emboidrery for staff shirts
21404	Purchasing	9/16/2024	012-000-000-5355	Meetings/Travel	35.91	-		Purchases	305	Albertsons	Reversing	PMTRX00000700	items for stagg meeting
21404	Purchasing	9/16/2024	000-000-000-2102	Citi Bank Card	-	35.91		Cash	305	Albertsons	Reversing	PMTRX00000700	items for stagg meeting
21405	Purchasing	9/16/2024	000-000-000-2102	Citi Bank Card	-	825.00		Cash	559	Southern California Association of	Reversing	PMTRX00000700	Conference 10/10/24
21405	Purchasing	9/16/2024	000-000-000-1320	Due to/from SGVRHT	825.00	-					Standard	PMTRX00000700	Conference 10/10/24
21406	Purchasing	9/23/2024	012-000-000-5355	Meetings/Travel	229.55	-		Purchases	571	Monrovia Pizza Co	Reversing	PMTRX00000700	P&P Lunch Mtg
21406	Purchasing	9/23/2024	000-000-000-2102	Citi Bank Card	-	229.55		Cash	571	Monrovia Pizza Co	Reversing	PMTRX00000700	P&P Lunch Mtg
21407	Purchasing	9/12/2024	012-000-000-5355	Meetings/Travel	1,381.95	-		Purchases	800	Expedia	Reversing	PMTRX00000700	Rooms for CARL Program 10/16/2
21407	Purchasing	9/12/2024	000-000-000-2102	Citi Bank Card	-	1,381.95		Cash	800	Expedia	Reversing	PMTRX00000700	Rooms for CARL Program 10/16/2
21408	Purchasing	9/24/2024	012-000-000-5315	Utilities	25.00	-		Purchases	791	T-Mobile	Reversing	PMTRX00000700	Wifi Hotspot- Sept24
21408	Purchasing	9/24/2024	000-000-000-2102	Citi Bank Card	-	25.00		Cash	791	T-Mobile	Reversing	PMTRX00000700	Wifi Hotspot- Sept24
21409	Purchasing	9/17/2024	012-000-000-5355	Meetings/Travel	835.00	-		Purchases	801	Residence Inn Sacramento Downtc	Reversing	PMTRX00000700	Hotel fo rMack/Steph - CARL
21409	Purchasing	9/17/2024	000-000-000-2102	Citi Bank Card	-	835.00		Cash	801	Residence Inn Sacramento Downtc	Reversing	PMTRX00000700	Hotel fo rMack/Steph - CARL
21410	Purchasing	9/17/2024	012-000-000-5355	Meetings/Travel	310.94	-		Purchases	802	Claro's - Arcadia	Reversing	PMTRX00000700	G8 Food 09/17/24

**SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS  
CREDIT CARD REPORT  
SEPT THRU FEB 2025**

Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master ID	Originating Master Name	Originating TRX Type	Originating TRX Source	Reference
21410	Purchasing	9/17/2024	000-000-000-2102	Citi Bank Card	-	310.94		Cash	802	Claro's - Arcadia	Reversing	PMTRX00000700	GB Food 09/17/24
21411	Purchasing	9/24/2024	012-000-000-5315	Utilities	50.08	-		Purchases	350	Verizon Wireless	Reversing	PMTRX00000700	Jetpack
21411	Purchasing	9/24/2024	000-000-000-2102	Citi Bank Card	-	50.08		Cash	350	Verizon Wireless	Reversing	PMTRX00000700	Jetpack
21412	Purchasing	9/26/2024	012-000-000-5355	Meetings/Travel	111.55	-		Purchases	720	Merengue Bakery and Cafe	Reversing	PMTRX00000700	food for Barger Roundtable
21412	Purchasing	9/26/2024	000-000-000-2102	Citi Bank Card	-	111.55		Cash	720	Merengue Bakery and Cafe	Reversing	PMTRX00000700	food for Barger Roundtable
21413	Purchasing	9/9/2024	000-000-000-2102	Citi Bank Card	-	2.99		Cash	732	Apple Inc.	Reversing	PMTRX00000700	Sept24 Ipad
21413	Purchasing	9/9/2024	015-200-080-6017	Mobile Crisis SGVCare - Federal - Program Manageme	2.99	-		Purchases	732	Apple Inc.	Reversing	PMTRX00000700	Sept24 Ipad
21414	Purchasing	9/9/2024	012-000-000-5920	Webpage/Software Services	466.92	-		Purchases	586	Zoom Video Communiications Inc.	Reversing	PMTRX00000700	zoom- split Sept24
21414	Purchasing	9/9/2024	000-000-000-2102	Citi Bank Card	-	933.83		Cash	586	Zoom Video Communications Inc.	Reversing	PMTRX00000700	zoom- split Sept24
21414	Purchasing	9/9/2024	000-000-000-2310	Intercompany Payable - Due to ACE	466.91	-		Standard				PMTRX00000700	zoom- split Sept24
21415	Purchasing	9/15/2024	012-000-000-5920	Webpage/Software Services	27.00	-		Purchases	680	MailChimp	Reversing	PMTRX00000700	Newsletter Data Base- split
21415	Purchasing	9/15/2024	000-000-000-2102	Citi Bank Card	-	54.00		Cash	680	MailChimp	Reversing	PMTRX00000700	Newsletter Data Base- split
21415	Purchasing	9/15/2024	000-000-000-2310	Intercompany Payable - Due to ACE	27.00	-		Standard				PMTRX00000700	Newsletter Data Base- split
21416	Purchasing	9/17/2024	012-000-000-5350	Dues & Subscriptions	9.99	-		Purchases	733	Cricut Inc	Reversing	PMTRX00000700	Sept 24- Design Space
21416	Purchasing	9/17/2024	000-000-000-2102	Citi Bank Card	-	9.99		Cash	733	Cricut Inc	Reversing	PMTRX00000700	Sept 24- Design Space
21417	Purchasing	9/16/2024	000-000-000-2102	Citi Bank Card	-	32.97		Cash	375	FEDEX	Reversing	PMTRX00000700	Postage for USPS check Turnbul
21417	Purchasing	9/16/2024	000-000-000-2310	Intercompany Payable - Due to ACE	32.97	-		Standard				PMTRX00000700	Postage for USPS check Turnbul
21418	Purchasing	9/26/2024	012-000-000-5325	Office Supplies	15.32	-		Purchases	611	HP Inc.	Reversing	PMTRX00000700	Marisa Ink Sept24
21418	Purchasing	9/26/2024	000-000-000-2102	Citi Bank Card	-	15.32		Cash	611	HP Inc.	Reversing	PMTRX00000700	Marisa Ink Sept24
21419	Purchasing	9/25/2024	000-000-000-2102	Citi Bank Card	-	25.75		Cash	375	FEDEX	Reversing	PMTRX00000700	Montbello- postage
21419	Purchasing	9/25/2024	000-000-000-2310	Intercompany Payable - Due to ACE	25.75	-		Standard				PMTRX00000700	Montbello- postage
21420	Purchasing	9/29/2024	000-000-000-2102	Citi Bank Card	-	43.43		Cash	307	AT&T	Reversing	PMTRX00000700	SEpt24 Coyote Hotline
21420	Purchasing	9/29/2024	015-157-070-6017	Coyote Management Plan - Program Management	43.43	-		Purchases	307	AT&T	Reversing	PMTRX00000700	SEpt24 Coyote Hotline
21421	Purchasing	9/30/2024	000-000-000-2102	Citi Bank Card	-	99.32		Cash	724	DRPrintingbyEduardo/Etsy	Reversing	PMTRX00000700	shirts for events
21421	Purchasing	9/30/2024	015-161-070-6032	SoCalREN EE 1022A PDP - eSGV initiative	99.32	-		Purchases	724	DRPrintingbyEduardo/Etsy	Reversing	PMTRX00000700	shirts for events
21422	Purchasing	9/11/2024	000-000-000-2102	Citi Bank Card	-	144.00		Cash	302	Acuity Scheduling Inc	Reversing	PMTRX00000700	2024-2025 Appointmen software
21422	Purchasing	9/11/2024	015-161-070-6032	SoCalREN EE 1022A PDP - eSGV initiative	144.00	-		Purchases	302	Acuity Scheduling Inc	Reversing	PMTRX00000700	2024-2025 Appointmen software
21626	Purchasing	10/7/2024	012-000-000-5355	Meetings/Travel	54.14	-		Purchases	305	Albertsons	Reversing	PMTRX00000708	Items for Ex Com & EENR
21626	Purchasing	10/7/2024	000-000-000-2102	Citi Bank Card	-	54.14		Cash	305	Albertsons	Reversing	PMTRX00000708	Items for Ex Com & EENR
21627	Purchasing	10/8/2024	000-000-000-2102	Citi Bank Card	-	38.46		Cash	306	AMAZON	Reversing	PMTRX00000708	30th Anniversary Centerpice su
21627	Purchasing	10/8/2024	012-000-000-5215	Staff Training & Professional Development	19.23	-		Purchases	306	AMAZON	Reversing	PMTRX00000708	30th Anniversary Centerpice su
21627	Purchasing	10/8/2024	000-000-000-2310	Intercompany Payable - Due to ACE	19.23	-		Standard				PMTRX00000708	30th Anniversary Centerpice su
21628	Purchasing	10/10/2024	012-000-000-5325	Office Supplies	142.19	-		Purchases	326	Office Depot	Reversing	PMTRX00000708	Copy Paper
21628	Purchasing	10/10/2024	000-000-000-2102	Citi Bank Card	-	142.19		Cash	326	Office Depot	Reversing	PMTRX00000708	Copy Paper
21629	Purchasing	10/10/2024	012-000-000-5350	Dues & Subscriptions	200.00	-		Purchases	636	International City/County Manager	Reversing	PMTRX00000708	Steph Memebrship 24-25
21629	Purchasing	10/10/2024	000-000-000-2102	Citi Bank Card	-	200.00		Cash	636	International City/County Manager	Reversing	PMTRX00000708	Steph Memebrship 24-25
21630	Purchasing	10/10/2024	000-000-000-2102	Citi Bank Card	-	395.00		Cash	636	International City/County Manager	Reversing	PMTRX00000708	Steph Budgeting Course
21630	Purchasing	10/10/2024	012-000-000-5215	Staff Training & Professional Development	395.00	-		Purchases	636	International City/County Manager	Reversing	PMTRX00000708	Steph Budgeting Course
21631	Purchasing	10/10/2024	012-000-000-5355	Meetings/Travel	115.22	-		Purchases	305	Albertsons	Reversing	PMTRX00000708	Supplies for meetngs
21631	Purchasing	10/10/2024	000-000-000-2102	Citi Bank Card	-	115.22		Cash	305	Albertsons	Reversing	PMTRX00000708	Supplies for meetngs
21632	Purchasing	10/10/2024	012-000-000-5355	Meetings/Travel	316.60	-		Purchases	803	Chick-Fil-A	Reversing	PMTRX00000708	GB Food 10/10/24
21632	Purchasing	10/10/2024	000-000-000-2102	Citi Bank Card	-	316.60		Cash	803	Chick-Fil-A	Reversing	PMTRX00000708	GB Food 10/10/24
21633	Purchasing	10/10/2024	000-000-000-2102	Citi Bank Card	-	2.99		Cash	732	Apple Inc.	Reversing	PMTRX00000708	Oct24 Ipad for SGV Care
21633	Purchasing	10/10/2024	015-200-080-6017	Mobile Crisis SGVCare - Federal - Program Manageme	2.99	-		Purchases	732	Apple Inc.	Reversing	PMTRX00000708	Oct24 Ipad for SGV Care
21634	Purchasing	10/13/2024	000-000-000-2102	Citi Bank Card	-	7.44		Cash	312	Dollar Tree	Reversing	PMTRX00000708	30th Anniversary Centerpice su
21634	Purchasing	10/13/2024	012-000-000-5215	Staff Training & Professional Development	7.44	-		Purchases	312	Dollar Tree	Reversing	PMTRX00000708	30th Anniversary Centerpice su
21635	Purchasing	10/15/2024	012-000-000-5920	Webpage/Software Services	27.00	-		Purchases	680	MailChimp	Reversing	PMTRX00000708	Newsletter Oct24 split
21635	Purchasing	10/15/2024	000-000-000-2102	Citi Bank Card	-	54.00		Cash	680	MailChimp	Reversing	PMTRX00000708	Newsletter Oct24 split
21635	Purchasing	10/15/2024	000-000-000-2310	Intercompany Payable - Due to ACE	27.00	-		Standard				PMTRX00000708	Newsletter Oct24 split
21636	Purchasing	10/14/2024	012-000-000-5355	Meetings/Travel	89.02	-		Purchases	305	Albertsons	Reversing	PMTRX00000708	Staff Mtg Supplies
21636	Purchasing	10/14/2024	000-000-000-2102	Citi Bank Card	-	89.02		Cash	305	Albertsons	Reversing	PMTRX00000708	Staff Mtg Supplies
21637	Purchasing	10/12/2024	012-000-000-5920	Webpage/Software Services	466.92	-		Purchases	586	Zoom Video Communiications Inc.	Reversing	PMTRX00000708	Oct24- split
21637	Purchasing	10/12/2024	000-000-000-2102	Citi Bank Card	-	933.83		Cash	586	Zoom Video Communiications Inc.	Reversing	PMTRX00000708	Oct24- split
21637	Purchasing	10/12/2024	000-000-000-2310	Intercompany Payable - Due to ACE	466.91	-		Standard				PMTRX00000708	Oct24- split

**SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS  
CREDIT CARD REPORT  
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Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master ID	Originating Master Name	Originating TRX Type	Originating TRX Source	Reference
21638	Purchasing	10/14/2024	012-000-000-5355	Meetings/Travel	747.95	-		Purchases	804	Jake's Roadhouse	Reversing	PMTRX00000708	Lunch for Staff_YSEALI
21638	Purchasing	10/14/2024	000-000-000-2102	Citi Bank Card	-	747.95		Cash	804	Jake's Roadhouse	Reversing	PMTRX00000708	Lunch for Staff_YSEALI
21639	Purchasing	10/15/2024	000-000-000-2102	Citi Bank Card	-	84.85		Cash	306	AMAZON	Reversing	PMTRX00000708	30th anniversary supplies
21639	Purchasing	10/15/2024	012-000-000-5215	Staff Training & Professional Development	42.43	-		Purchases	306	AMAZON	Reversing	PMTRX00000708	30th anniversary supplies
21639	Purchasing	10/15/2024	000-000-000-2310	Intercompany Payable - Due to ACE	42.42	-					Standard	PMTRX00000708	30th anniversary supplies
21640	Purchasing	10/16/2024	012-000-000-5355	Meetings/Travel	42.37	-		Purchases	328	Panera Bread	Reversing	PMTRX00000708	Lunch for staff
21640	Purchasing	10/16/2024	000-000-000-2102	Citi Bank Card	-	42.37		Cash	328	Panera Bread	Reversing	PMTRX00000708	Lunch for staff
21641	Purchasing	10/17/2024	012-000-000-5350	Dues & Subscriptions	9.99	-		Purchases	733	Cricut Inc	Reversing	PMTRX00000708	24-Oct
21641	Purchasing	10/17/2024	000-000-000-2102	Citi Bank Card	-	9.99		Cash	733	Cricut Inc	Reversing	PMTRX00000708	24-Oct
21642	Purchasing	10/18/2024	000-000-000-2102	Citi Bank Card	-	43.27		Cash	312	Dollar Tree	Reversing	PMTRX00000708	30th Anniversary supplies
21642	Purchasing	10/18/2024	012-000-000-5215	Staff Training & Professional Development	21.64	-		Purchases	312	Dollar Tree	Reversing	PMTRX00000708	30th Anniversary supplies
21642	Purchasing	10/18/2024	000-000-000-2310	Intercompany Payable - Due to ACE	21.63	-					Standard	PMTRX00000708	30th Anniversary supplies
21643	Purchasing	10/18/2024	000-000-000-2102	Citi Bank Card	-	10.85		Cash	413	Walmart	Reversing	PMTRX00000708	Glitter for 30th centerpieces
21643	Purchasing	10/18/2024	012-000-000-5215	Staff Training & Professional Development	5.43	-		Purchases	413	Walmart	Reversing	PMTRX00000708	Glitter for 30th centerpieces
21643	Purchasing	10/18/2024	000-000-000-2310	Intercompany Payable - Due to ACE	5.42	-					Standard	PMTRX00000708	Glitter for 30th centerpieces
21644	Purchasing	10/23/2024	000-000-000-2102	Citi Bank Card	-	29.76		Cash	306	AMAZON	Reversing	PMTRX00000708	Computer Cord for Martin- ACE
21644	Purchasing	10/23/2024	000-000-000-2310	Intercompany Payable - Due to ACE	29.76	-					Standard	PMTRX00000708	Computer Cord for Martin- ACE
21645	Purchasing	10/22/2024	000-000-000-2102	Citi Bank Card	-	40.78		Cash	306	AMAZON	Reversing	PMTRX00000708	Letter for 30th Celebration
21645	Purchasing	10/22/2024	012-000-000-5215	Staff Training & Professional Development	20.39	-		Purchases	306	AMAZON	Reversing	PMTRX00000708	Letter for 30th Celebration
21645	Purchasing	10/22/2024	000-000-000-2310	Intercompany Payable - Due to ACE	20.39	-					Standard	PMTRX00000708	Letter for 30th Celebration
21646	Purchasing	10/23/2024	012-000-000-5355	Meetings/Travel	477.94	-		Purchases	397	Southwest Airlines	Reversing	PMTRX00000708	Flight for MACK/Steph
21646	Purchasing	10/23/2024	000-000-000-2102	Citi Bank Card	-	477.94		Cash	397	Southwest Airlines	Reversing	PMTRX00000708	Flight for MACK/Steph
21647	Purchasing	10/24/2024	012-000-000-5355	Meetings/Travel	54.91	-		Purchases	305	Albertsons	Reversing	PMTRX00000708	meeting supplies
21647	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	54.91		Cash	305	Albertsons	Reversing	PMTRX00000708	meeting supplies
21648	Purchasing	10/24/2024	012-000-000-5325	Office Supplies	59.44	-		Purchases	305	Albertsons	Reversing	PMTRX00000708	Office Supplies plus centerpie
21648	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	59.44		Cash	305	Albertsons	Reversing	PMTRX00000708	Office Supplies plus centerpie
21649	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	368.96		Cash	571	Monrovia Pizza Co	Reversing	PMTRX00000708	Pizza for staff event -split
21649	Purchasing	10/24/2024	012-000-000-5215	Staff Training & Professional Development	184.48	-		Purchases	571	Monrovia Pizza Co	Reversing	PMTRX00000708	Pizza for staff event -split
21649	Purchasing	10/24/2024	000-000-000-2310	Intercompany Payable - Due to ACE	184.48	-					Standard	PMTRX00000708	Pizza for staff event -split
21650	Purchasing	10/25/2024	012-000-000-5355	Meetings/Travel	388.53	-		Purchases	328	Panera Bread	Reversing	PMTRX00000708	Planners Working Group Mtg
21650	Purchasing	10/25/2024	000-000-000-2102	Citi Bank Card	-	388.53		Cash	328	Panera Bread	Reversing	PMTRX00000708	Planners Working Group Mtg
21651	Purchasing	10/31/2024	000-000-000-2102	Citi Bank Card	-	80.09		Cash	355	Vons	Reversing	PMTRX00000708	Team Building- Halloween items
21651	Purchasing	10/31/2024	012-000-000-5215	Staff Training & Professional Development	40.04	-		Purchases	355	Vons	Reversing	PMTRX00000708	Team Building- Halloween items
21651	Purchasing	10/31/2024	000-000-000-2310	Intercompany Payable - Due to ACE	40.05	-					Standard	PMTRX00000708	Team Building- Halloween items
21652	Purchasing	10/30/2024	000-000-000-2102	Citi Bank Card	-	14.85		Cash	341	Stater Bros.	Reversing	PMTRX00000708	30th Anniversary water
21652	Purchasing	10/30/2024	012-000-000-5215	Staff Training & Professional Development	7.42	-		Purchases	341	Stater Bros.	Reversing	PMTRX00000708	30th Anniversary water
21652	Purchasing	10/30/2024	000-000-000-2310	Intercompany Payable - Due to ACE	7.43	-					Standard	PMTRX00000708	30th Anniversary water
21653	Purchasing	10/30/2024	000-000-000-2102	Citi Bank Card	-	25.08		Cash	344	Target	Reversing	PMTRX00000708	Team Building Halloween event
21653	Purchasing	10/30/2024	012-000-000-5215	Staff Training & Professional Development	12.54	-		Purchases	344	Target	Reversing	PMTRX00000708	Team Building Halloween event
21653	Purchasing	10/30/2024	000-000-000-2310	Intercompany Payable - Due to ACE	12.54	-					Standard	PMTRX00000708	Team Building Halloween event
21654	Purchasing	10/25/2024	000-000-000-2102	Citi Bank Card	-	20.12		Cash	312	Dollar Tree	Reversing	PMTRX00000708	30th Centerpieces
21654	Purchasing	10/25/2024	012-000-000-5215	Staff Training & Professional Development	10.06	-		Purchases	312	Dollar Tree	Reversing	PMTRX00000708	30th Centerpieces
21654	Purchasing	10/25/2024	000-000-000-2310	Intercompany Payable - Due to ACE	10.06	-					Standard	PMTRX00000708	30th Centerpieces
21655	Purchasing	10/25/2024	000-000-000-2102	Citi Bank Card	-	87.01		Cash	306	AMAZON	Reversing	PMTRX00000708	30th supplies -split
21655	Purchasing	10/25/2024	012-000-000-5215	Staff Training & Professional Development	43.51	-		Purchases	306	AMAZON	Reversing	PMTRX00000708	30th supplies -split
21655	Purchasing	10/25/2024	000-000-000-2310	Intercompany Payable - Due to ACE	43.50	-					Standard	PMTRX00000708	30th supplies -split
21656	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	52.34		Cash	344	Target	Reversing	PMTRX00000708	Candy for Outreach
21656	Purchasing	10/24/2024	015-157-070-6017	Coyote Management Plan - Program Management	52.34	-		Purchases	344	Target	Reversing	PMTRX00000708	Candy for Outreach
21657	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	1,585.70		Cash	306	AMAZON	Reversing	PMTRX00000708	Food Recovery items-Rosemead
21657	Purchasing	10/24/2024	015-174-070-6017	Regional Food Recovery - Program Management	1,585.70	-		Purchases	306	AMAZON	Reversing	PMTRX00000708	Food Recovery items-Rosemead
21658	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	250.00		Cash	723	Space Exploration Technologies Cc	Reversing	PMTRX00000708	OSS-Oct24
21658	Purchasing	10/24/2024	000-000-000-1320	Due to/from SGVRHT	250.00	-					Standard	PMTRX00000708	OSS-Oct24
21659	Purchasing	10/19/2024	000-000-000-2102	Citi Bank Card	-	52.98		Cash	375	FEDEX	Reversing	PMTRX00000708	Postage for Fullerton Proj
21659	Purchasing	10/19/2024	000-000-000-2310	Intercompany Payable - Due to ACE	52.98	-					Standard	PMTRX00000708	Postage for Fullerton Proj

**SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS  
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Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master ID	Originating Master Name	Originating TRX Type	Originating TRX Source	Reference
21660	Purchasing	10/24/2024	012-000-000-5315	Utilities	25.00	-		Purchases	791	T-Mobile	Reversing	PMTRX00000708	Hotspot- Oct24
21660	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	25.00		Cash	791	T-Mobile	Reversing	PMTRX00000708	Hotspot- Oct24
21661	Purchasing	10/24/2024	012-000-000-5325	Office Supplies	15.32	-		Purchases	611	HP Inc.	Reversing	PMTRX00000708	Marisa ink-Oct24
21661	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	15.32		Cash	611	HP Inc.	Reversing	PMTRX00000708	Marisa ink-Oct24
21662	Purchasing	10/29/2024	012-000-000-5325	Office Supplies	4.37	-		Purchases	512	Michaels	Reversing	PMTRX00000708	ties for cake pops
21662	Purchasing	10/29/2024	000-000-000-2102	Citi Bank Card	-	4.37		Cash	512	Michaels	Reversing	PMTRX00000708	ties for cake pops
21663	Purchasing	10/30/2024	000-000-000-2102	Citi Bank Card	-	43.52		Cash	307	AT&T	Reversing	PMTRX00000708	Coyote Hotline Oct24
21663	Purchasing	10/30/2024	015-157-070-6017	Coyote Management Plan - Program Management	43.52	-		Purchases	307	AT&T	Reversing	PMTRX00000708	Coyote Hotline Oct24
21664	Purchasing	10/22/2024	000-000-000-2102	Citi Bank Card	-	88.37		Cash	805	Total Wine and More	Reversing	PMTRX00000708	Champagne bottles- centerpieces
21664	Purchasing	10/22/2024	012-000-000-5215	Staff Training & Professional Development	44.19	-		Purchases	805	Total Wine and More	Reversing	PMTRX00000708	Champagne bottles- centerpieces
21664	Purchasing	10/22/2024	000-000-000-2310	Intercompany Payable - Due to ACE	44.18	-					Standard	PMTRX00000708	Champagne bottles- centerpieces
21665	Purchasing	10/31/2024	012-000-000-5320	Postage	9.00	-		Purchases	343	USPS.COM	Reversing	PMTRX00000708	Maggie packet
21665	Purchasing	10/31/2024	000-000-000-2102	Citi Bank Card	-	9.00		Cash	343	USPS.COM	Reversing	PMTRX00000708	Maggie packet
21666	Purchasing	10/24/2024	012-000-000-5315	Utilities	50.08	-		Purchases	350	Verizon Wireless	Reversing	PMTRX00000708	Jetpack Oct24
21666	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	50.08		Cash	350	Verizon Wireless	Reversing	PMTRX00000708	Jetpack Oct24
21667	Purchasing	10/18/2024	012-000-000-5920	Webpage/Software Services	216.00	-		Purchases	370	Wix	Reversing	PMTRX00000708	Employe Portal split 24-25
21667	Purchasing	10/18/2024	000-000-000-2102	Citi Bank Card	-	432.00		Cash	370	Wix	Reversing	PMTRX00000708	Employe Portal split 24-25
21667	Purchasing	10/18/2024	000-000-000-2310	Intercompany Payable - Due to ACE	216.00	-					Standard	PMTRX00000708	Employe Portal split 24-25
21668	Purchasing	10/18/2024	012-000-000-5355	Meetings/Travel	90.00	-		Purchases	806	Gaslamp Plaza Suites	Reversing	PMTRX00000708	Parking for CalCOG event
21668	Purchasing	10/18/2024	000-000-000-2102	Citi Bank Card	-	90.00		Cash	806	Gaslamp Plaza Suites	Reversing	PMTRX00000708	Parking for CalCOG event
21669	Purchasing	10/18/2024	000-000-000-2102	Citi Bank Card	-	19.29		Cash	312	Dollar Tree	Reversing	PMTRX00000708	30th anniversary supplies
21669	Purchasing	10/18/2024	012-000-000-5215	Staff Training & Professional Development	9.64	-		Purchases	312	Dollar Tree	Reversing	PMTRX00000708	30th anniversary supplies
21669	Purchasing	10/18/2024	000-000-000-2310	Intercompany Payable - Due to ACE	9.65	-					Standard	PMTRX00000708	30th anniversary supplies
21644	Purchasing	10/23/2024	000-000-000-2102	Citi Bank Card	-	29.76	(29.76)	Cash	306	AMAZON	Reversing	PMTRX00000708	Computer Cord for Martin- ACE
21644	Purchasing	10/23/2024	000-000-000-2310	Intercompany Payable - Due to ACE	29.76	-	29.76				Standard	PMTRX00000708	Computer Cord for Martin- ACE
21645	Purchasing	10/22/2024	000-000-000-2102	Citi Bank Card	-	40.78	(40.78)	Cash	306	AMAZON	Reversing	PMTRX00000708	Letter for30th Celebration
21645	Purchasing	10/22/2024	012-000-000-5215	Staff Training & Professional Development	20.39	-	20.39	Purchases	306	AMAZON	Reversing	PMTRX00000708	Letter for30th Celebration
21645	Purchasing	10/22/2024	000-000-000-2310	Intercompany Payable - Due to ACE	20.39	-	20.39				Standard	PMTRX00000708	Letter for30th Celebration
21646	Purchasing	10/23/2024	012-000-000-5355	Meetings/Travel	477.94	-	477.94	Purchases	397	Southwest Airlines	Reversing	PMTRX00000708	Flight for MAck/Steph
21646	Purchasing	10/23/2024	000-000-000-2102	Citi Bank Card	-	477.94	(477.94)	Cash	397	Southwest Airlines	Reversing	PMTRX00000708	Flight for MAck/Steph
21647	Purchasing	10/24/2024	012-000-000-5355	Meetings/Travel	54.91	-	54.91	Purchases	305	Albertsons	Reversing	PMTRX00000708	meeting supplies
21647	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	54.91	(54.91)	Cash	305	Albertsons	Reversing	PMTRX00000708	meeting supplies
21648	Purchasing	10/24/2024	012-000-000-5325	Office Supplies	59.44	-	59.44	Purchases	305	Albertsons	Reversing	PMTRX00000708	Office Supplies plus centerpie
21648	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	59.44	(59.44)	Cash	305	Albertsons	Reversing	PMTRX00000708	Office Supplies plus centerpie
21649	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	368.96	(368.96)	Cash	571	Monrovia Pizza Co	Reversing	PMTRX00000708	Pizza for staff event -split
21649	Purchasing	10/24/2024	012-000-000-5215	Staff Training & Professional Development	184.48	-	184.48	Purchases	571	Monrovia Pizza Co	Reversing	PMTRX00000708	Pizza for staff event -split
21649	Purchasing	10/24/2024	000-000-000-2310	Intercompany Payable - Due to ACE	184.48	-	184.48				Standard	PMTRX00000708	Pizza for staff event -split
21650	Purchasing	10/25/2024	012-000-000-5355	Meetings/Travel	388.53	-	388.53	Purchases	328	Panera Bread	Reversing	PMTRX00000708	Planners Working Group Mtg
21650	Purchasing	10/25/2024	000-000-000-2102	Citi Bank Card	-	388.53	(388.53)	Cash	328	Panera Bread	Reversing	PMTRX00000708	Planners Working Group Mtg
21651	Purchasing	10/31/2024	000-000-000-2102	Citi Bank Card	-	80.09	(80.09)	Cash	355	Vons	Reversing	PMTRX00000708	Team Building- Halloween items
21651	Purchasing	10/31/2024	012-000-000-5215	Staff Training & Professional Development	40.04	-	40.04	Purchases	355	Vons	Reversing	PMTRX00000708	Team Building- Halloween items
21651	Purchasing	10/31/2024	000-000-000-2310	Intercompany Payable - Due to ACE	40.05	-	40.05				Standard	PMTRX00000708	Team Building- Halloween items
21652	Purchasing	10/30/2024	000-000-000-2102	Citi Bank Card	-	14.85	(14.85)	Cash	341	Stater Bros.	Reversing	PMTRX00000708	30th Anniversary water
21652	Purchasing	10/30/2024	012-000-000-5215	Staff Training & Professional Development	7.42	-	7.42	Purchases	341	Stater Bros.	Reversing	PMTRX00000708	30th Anniversary water
21652	Purchasing	10/30/2024	000-000-000-2310	Intercompany Payable - Due to ACE	7.43	-	7.43				Standard	PMTRX00000708	30th Anniversary water
21653	Purchasing	10/30/2024	000-000-000-2102	Citi Bank Card	-	25.08	(25.08)	Cash	344	Target	Reversing	PMTRX00000708	Team Building Halloween event
21653	Purchasing	10/30/2024	012-000-000-5215	Staff Training & Professional Development	12.54	-	12.54	Purchases	344	Target	Reversing	PMTRX00000708	Team Building Halloween event
21653	Purchasing	10/30/2024	000-000-000-2310	Intercompany Payable - Due to ACE	12.54	-	12.54				Standard	PMTRX00000708	Team Building Halloween event
21654	Purchasing	10/25/2024	000-000-000-2102	Citi Bank Card	-	20.12	(20.12)	Cash	312	Dollar Tree	Reversing	PMTRX00000708	30th Centerpieces
21654	Purchasing	10/25/2024	012-000-000-5215	Staff Training & Professional Development	10.06	-	10.06	Purchases	312	Dollar Tree	Reversing	PMTRX00000708	30th Centerpieces
21654	Purchasing	10/25/2024	000-000-000-2310	Intercompany Payable - Due to ACE	10.06	-	10.06				Standard	PMTRX00000708	30th Centerpieces
21655	Purchasing	10/25/2024	000-000-000-2102	Citi Bank Card	-	87.01	(87.01)	Cash	306	AMAZON	Reversing	PMTRX00000708	30th supplies -split
21655	Purchasing	10/25/2024	012-000-000-5215	Staff Training & Professional Development	43.51	-	43.51	Purchases	306	AMAZON	Reversing	PMTRX00000708	30th supplies -split
21655	Purchasing	10/25/2024	000-000-000-2310	Intercompany Payable - Due to ACE	43.50	-	43.50				Standard	PMTRX00000708	30th supplies -split

**SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS  
CREDIT CARD REPORT  
SEPT THRU FEB 2025**

Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master ID	Originating Master Name	Originating TRX Type	Originating TRX Source	Reference
21656	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	52.34	(52.34)	Cash	344	Target	Reversing	PMTRX00000708	Candy for Outreach
21656	Purchasing	10/24/2024	015-157-070-6017	Coyote Management Plan - Program Management	52.34	-	52.34	Purchases	344	Target	Reversing	PMTRX00000708	Candy for Outreach
21657	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	1,585.70	(1,585.70)	Cash	306	AMAZON	Reversing	PMTRX00000708	Food Recovery items-Rosemead
21657	Purchasing	10/24/2024	015-174-070-6017	Regional Food Recovery - Program Management	1,585.70	-	1,585.70	Purchases	306	AMAZON	Reversing	PMTRX00000708	Food Recovery items-Rosemead
21658	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	250.00	(250.00)	Cash	723	Space Exploration Technologie	Reversing	PMTRX00000708	OSS-Oct24
21658	Purchasing	10/24/2024	000-000-000-1320	Due to/from SGVRHT	250.00	-	250.00				Standard	PMTRX00000708	OSS-Oct24
21659	Purchasing	10/19/2024	000-000-000-2102	Citi Bank Card	-	52.98	(52.98)	Cash	375	FEDEX	Reversing	PMTRX00000708	Postage for Fullerton Proj
21659	Purchasing	10/19/2024	000-000-000-2310	Intercompany Payable - Due to ACE	52.98	-	52.98				Standard	PMTRX00000708	Postage for Fullerton Proj
21660	Purchasing	10/24/2024	012-000-000-5315	Utilities	25.00	-	25.00	Purchases	791	T-Mobile	Reversing	PMTRX00000708	Hotspot- Oct24
21660	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	25.00	(25.00)	Cash	791	T-Mobile	Reversing	PMTRX00000708	Hotspot- Oct24
21661	Purchasing	10/24/2024	012-000-000-5325	Office Supplies	15.32	-	15.32	Purchases	611	HP Inc.	Reversing	PMTRX00000708	Marisa ink-Oct24
21661	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	15.32	(15.32)	Cash	611	HP Inc.	Reversing	PMTRX00000708	Marisa ink-Oct24
21662	Purchasing	10/29/2024	012-000-000-5325	Office Supplies	4.37	-	4.37	Purchases	512	Michaels	Reversing	PMTRX00000708	ties for cake pops
21662	Purchasing	10/29/2024	000-000-000-2102	Citi Bank Card	-	4.37	(4.37)	Cash	512	Michaels	Reversing	PMTRX00000708	ties for cake pops
21663	Purchasing	10/30/2024	000-000-000-2102	Citi Bank Card	-	43.52	(43.52)	Cash	307	AT&T	Reversing	PMTRX00000708	Coyote Hotline Oct24
21663	Purchasing	10/30/2024	015-157-070-6017	Coyote Management Plan - Program Management	43.52	-	43.52	Purchases	307	AT&T	Reversing	PMTRX00000708	Coyote Hotline Oct24
21664	Purchasing	10/22/2024	000-000-000-2102	Citi Bank Card	-	88.37	(88.37)	Cash	805	Total Wine and More	Reversing	PMTRX00000708	Champagne bottles- centerpieces
21664	Purchasing	10/22/2024	012-000-000-5215	Staff Training & Professional Development	44.19	-	44.19	Purchases	805	Total Wine and More	Reversing	PMTRX00000708	Champagne bottles- centerpieces
21664	Purchasing	10/22/2024	000-000-000-2310	Intercompany Payable - Due to ACE	44.18	-	44.18				Standard	PMTRX00000708	Champagne bottles- centerpieces
21665	Purchasing	10/31/2024	012-000-000-5320	Postage	9.00	-	9.00	Purchases	343	USPS.COM	Reversing	PMTRX00000708	Maggie packet
21665	Purchasing	10/31/2024	000-000-000-2102	Citi Bank Card	-	9.00	(9.00)	Cash	343	USPS.COM	Reversing	PMTRX00000708	Maggie packet
21666	Purchasing	10/24/2024	012-000-000-5315	Utilities	50.08	-	50.08	Purchases	350	Verizon Wireless	Reversing	PMTRX00000708	Jetpack Oct24
21666	Purchasing	10/24/2024	000-000-000-2102	Citi Bank Card	-	50.08	(50.08)	Cash	350	Verizon Wireless	Reversing	PMTRX00000708	Jetpack Oct24
21673	Purchasing	11/1/2024	012-000-000-5920	Webpage/Software Services	690.00	-	690.00	Purchases	315	Google	Reversing	PMTRX00000709	Google split
21673	Purchasing	11/1/2024	000-000-000-2102	Citi Bank Card	-	1,380.00	(1,380.00)	Cash	315	Google	Reversing	PMTRX00000709	Google split
21673	Purchasing	11/1/2024	000-000-000-2310	Intercompany Payable - Due to ACE	690.00	-	690.00				Standard	PMTRX00000709	Google split
21674	Purchasing	11/3/2024	012-000-000-5325	Office Supplies	65.11	-	65.11	Purchases	344	Target	Reversing	PMTRX00000709	storage tubs batteries
21674	Purchasing	11/3/2024	000-000-000-2102	Citi Bank Card	-	65.11	(65.11)	Cash	344	Target	Reversing	PMTRX00000709	storage tubs batteries
21675	Purchasing	11/4/2024	012-000-000-5355	Meetings/Travel	47.73	-	47.73	Purchases	305	Albertsons	Reversing	PMTRX00000709	items for EENR/Ex Com
21675	Purchasing	11/4/2024	000-000-000-2102	Citi Bank Card	-	47.73	(47.73)	Cash	305	Albertsons	Reversing	PMTRX00000709	items for EENR/Ex Com
21676	Purchasing	11/4/2024	012-000-000-5355	Meetings/Travel	463.60	-	463.60	Purchases	544	Chipotle Mexican Grill	Reversing	PMTRX00000709	Food for EENR
21676	Purchasing	11/4/2024	000-000-000-2102	Citi Bank Card	-	463.60	(463.60)	Cash	544	Chipotle Mexican Grill	Reversing	PMTRX00000709	Food for EENR
21677	Purchasing	11/6/2024	012-000-000-5325	Office Supplies	121.89	-	121.89	Purchases	306	AMAZON	Reversing	PMTRX00000709	Office supplies split
21677	Purchasing	11/6/2024	000-000-000-2102	Citi Bank Card	-	243.78	(243.78)	Cash	306	AMAZON	Reversing	PMTRX00000709	Office supplies split
21677	Purchasing	11/6/2024	000-000-000-2310	Intercompany Payable - Due to ACE	121.89	-	121.89				Standard	PMTRX00000709	Office supplies split
21678	Purchasing	11/7/2024	012-000-000-5355	Meetings/Travel	233.73	-	233.73	Purchases	807	Mimi's Cafe, LLC	Reversing	PMTRX00000709	Foor for Homelessness Com
21678	Purchasing	11/7/2024	000-000-000-2102	Citi Bank Card	-	233.73	(233.73)	Cash	807	Mimi's Cafe, LLC	Reversing	PMTRX00000709	Foor for Homelessness Com
21679	Purchasing	11/6/2024	000-000-000-2102	Citi Bank Card	-	150.00	(150.00)	Cash	808	Railroadeducation.com	Reversing	PMTRX00000709	Railroad education course fees
21679	Purchasing	11/6/2024	000-000-000-2310	Intercompany Payable - Due to ACE	150.00	-	150.00				Standard	PMTRX00000709	Railroad education course fees
21680	Purchasing	11/2/2024	012-000-000-5350	Dues & Subscriptions	195.00	-	195.00	Purchases	308	Costco	Reversing	PMTRX00000709	Yearly Membership 24-25
21680	Purchasing	11/2/2024	000-000-000-2102	Citi Bank Card	-	195.00	(195.00)	Cash	308	Costco	Reversing	PMTRX00000709	Yearly Membership 24-25
21747	Purchasing	11/9/2024	000-000-000-2102	Citi Bank Card	-	2.99	(2.99)	Cash	732	Apple Inc,	Reversing	PMTRX00000714	SGVCare Nov24
21747	Purchasing	11/9/2024	015-200-080-6017	Mobile Crisis SGVCare - Federal - Program Manageme	2.99	-	2.99	Purchases	732	Apple Inc,	Reversing	PMTRX00000714	SGVCare Nov24
21748	Purchasing	11/8/2024	012-000-000-5355	Meetings/Travel	151.71	-	151.71	Purchases	609	Lewis Engraving Inc	Reversing	PMTRX00000714	Plaque for April Leaving
21748	Purchasing	11/8/2024	000-000-000-2102	Citi Bank Card	-	151.71	(151.71)	Cash	609	Lewis Engraving Inc	Reversing	PMTRX00000714	Plaque for April Leaving
21749	Purchasing	11/10/2024	012-000-000-5325	Office Supplies	38.23	-	38.23	Purchases	809	Etsy, Inc.	Reversing	PMTRX00000714	Employee ID's
21749	Purchasing	11/10/2024	000-000-000-2102	Citi Bank Card	-	38.23	(38.23)	Cash	809	Etsy, Inc.	Reversing	PMTRX00000714	Employee ID's
21750	Purchasing	11/13/2024	012-000-000-5325	Office Supplies	55.10	-	55.10	Purchases	306	AMAZON	Reversing	PMTRX00000714	Laptop charges split
21750	Purchasing	11/13/2024	000-000-000-2102	Citi Bank Card	-	110.20	(110.20)	Cash	306	AMAZON	Reversing	PMTRX00000714	Laptop charges split
21750	Purchasing	11/13/2024	000-000-000-2310	Intercompany Payable - Due to ACE	55.10	-	55.10				Standard	PMTRX00000714	Laptop charges split
21751	Purchasing	11/13/2024	012-000-000-5920	Webpage/Software Services	522.92	-	522.92	Purchases	586	Zoom Video Communications	Reversing	PMTRX00000714	Zoom split
21751	Purchasing	11/13/2024	000-000-000-2102	Citi Bank Card	-	1,045.83	(1,045.83)	Cash	586	Zoom Video Communications	Reversing	PMTRX00000714	Zoom split
21751	Purchasing	11/13/2024	000-000-000-2310	Intercompany Payable - Due to ACE	522.91	-	522.91				Standard	PMTRX00000714	Zoom split
21752	Purchasing	11/14/2024	012-000-000-5320	Postage	9.00	-	9.00	Purchases	343	USPS.COM	Reversing	PMTRX00000714	postage fo maggie packet

**SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS  
CREDIT CARD REPORT  
SEPT THRU FEB 2025**

Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master ID	Originating Master Name	Originating TRX Type	Originating TRX Source	Reference
21752	Purchasing	11/14/2024	000-000-000-2102	Citi Bank Card	-	9.00	(9.00)	Cash	343	USPS.COM	Reversing	PMTRX00000714	postage fo mmaggie packet
21753	Purchasing	11/14/2024	000-000-000-2102	Citi Bank Card	-	191.79	(191.79)	Cash	351	Vista Print	Reversing	PMTRX00000714	Magnet signs for vans
21753	Purchasing	11/14/2024	015-200-080-6017	Mobile Crisis SGVCare - Federal - Program Manageme	191.79	-	191.79	Purchases	351	Vista Print	Reversing	PMTRX00000714	Magnet signs for vans
21754	Purchasing	11/15/2024	000-000-000-2102	Citi Bank Card	-	493.08	(493.08)	Cash	810	Samsung Electronics America	Reversing	PMTRX00000714	Tablets for Fire outreach
21754	Purchasing	11/15/2024	015-010-012-5325	Wildfire - Wrkshp & Com Events - Supplies	493.08	-	493.08	Purchases	810	Samsung Electronics America	Reversing	PMTRX00000714	Tablets for Fire outreach
21755	Purchasing	11/14/2024	012-000-000-5920	Webpage/Software Services	27.00	-	27.00	Purchases	680	MailChimp	Reversing	PMTRX00000714	newsletter date split
21755	Purchasing	11/14/2024	000-000-000-2102	Citi Bank Card	-	54.00	(54.00)	Cash	680	MailChimp	Reversing	PMTRX00000714	newsletter date split
21755	Purchasing	11/14/2024	000-000-000-2310	Intercompany Payable - Due to ACE	27.00	-	27.00				Standard	PMTRX00000714	newsletter date split
21756	Purchasing	11/17/2024	012-000-000-5350	Dues & Subscriptions	9.99	-	9.99	Purchases	733	Cricut Inc	Reversing	PMTRX00000714	Nov24
21756	Purchasing	11/17/2024	000-000-000-2102	Citi Bank Card	-	9.99	(9.99)	Cash	733	Cricut Inc	Reversing	PMTRX00000714	Nov24
21757	Purchasing	11/24/2024	012-000-000-5315	Utilities	50.08	-	50.08	Purchases	350	Verizon Wireless	Reversing	PMTRX00000714	Jetpack Nov24
21757	Purchasing	11/24/2024	000-000-000-2102	Citi Bank Card	-	50.08	(50.08)	Cash	350	Verizon Wireless	Reversing	PMTRX00000714	Jetpack Nov24
21758	Purchasing	11/24/2024	000-000-000-2102	Citi Bank Card	-	250.00	(250.00)	Cash	723	Space Exploration Technolog	Reversing	PMTRX00000714	OSS- Nov24
21758	Purchasing	11/24/2024	000-000-000-1320	Due to/from SGVRHT	250.00	-	250.00				Standard	PMTRX00000714	OSS- Nov24
21759	Purchasing	11/24/2024	012-000-000-5315	Utilities	25.00	-	25.00	Purchases	791	T-Mobile	Reversing	PMTRX00000714	Hotspot
21759	Purchasing	11/24/2024	000-000-000-2102	Citi Bank Card	-	25.00	(25.00)	Cash	791	T-Mobile	Reversing	PMTRX00000714	Hotspot
21760	Purchasing	11/26/2024	012-000-000-5325	Office Supplies	15.32	-	15.32	Purchases	611	HP Inc.	Reversing	PMTRX00000714	Marisa Ink Nov24
21760	Purchasing	11/26/2024	000-000-000-2102	Citi Bank Card	-	15.32	(15.32)	Cash	611	HP Inc.	Reversing	PMTRX00000714	Marisa Ink Nov24
21761	Purchasing	11/15/2024	000-000-000-2102	Citi Bank Card	-	493.08	(493.08)	Cash	810	Samsung Electronics America	Reversing	PMTRX00000714	tablet
21761	Purchasing	11/15/2024	015-161-070-6014	SoCalREN EE 1022A PDP - Direct Implementation Pro	493.08	-	493.08	Purchases	810	Samsung Electronics America	Reversing	PMTRX00000714	tablet
21762	Purchasing	11/17/2024	012-000-000-5350	Dues & Subscriptions	93.34	-	93.34	Purchases	395	Los Angeles Times	Reversing	PMTRX00000714	24-25 digital subscription
21762	Purchasing	11/17/2024	000-000-000-2102	Citi Bank Card	-	186.68	(186.68)	Cash	395	Los Angeles Times	Reversing	PMTRX00000714	24-25 digital subscription
21762	Purchasing	11/17/2024	000-000-000-2310	Intercompany Payable - Due to ACE	93.34	-	93.34				Standard	PMTRX00000714	24-25 digital subscription
21763	Purchasing	11/18/2024	000-000-000-2102	Citi Bank Card	-	67.16	(67.16)	Cash	306	AMAZON	Reversing	PMTRX00000714	Tablet cases- split
21763	Purchasing	11/18/2024	015-161-070-6014	SoCalREN EE 1022A PDP - Direct Implementation Pro	33.58	-	33.58	Purchases	306	AMAZON	Reversing	PMTRX00000714	Tablet cases- split
21763	Purchasing	11/18/2024	015-010-012-5325	Wildfire - Wrkshp & Com Events - Supplies	33.58	-	33.58	Purchases	306	AMAZON	Reversing	PMTRX00000714	Tablet cases- split
21764	Purchasing	11/18/2024	012-000-000-5355	Meetings/Travel	64.00	-	64.00	Purchases	741	Lady's Donuts	Reversing	PMTRX00000714	Staff Meeting
21764	Purchasing	11/18/2024	000-000-000-2102	Citi Bank Card	-	64.00	(64.00)	Cash	741	Lady's Donuts	Reversing	PMTRX00000714	Staff Meeting
21765	Purchasing	11/18/2024	000-000-000-2102	Citi Bank Card	-	90.00	(90.00)	Cash	726	Sena on Myrtle	Reversing	PMTRX00000714	RHT Working Lunch
21765	Purchasing	11/18/2024	000-000-000-1320	Due to/from SGVRHT	90.00	-	90.00				Standard	PMTRX00000714	RHT Working Lunch
21766	Purchasing	11/19/2024	012-000-000-5325	Office Supplies	63.80	-	63.80	Purchases	306	AMAZON	Reversing	PMTRX00000714	Office Supplies- split
21766	Purchasing	11/19/2024	000-000-000-2102	Citi Bank Card	-	127.61	(127.61)	Cash	306	AMAZON	Reversing	PMTRX00000714	Office Supplies- split
21766	Purchasing	11/19/2024	000-000-000-2310	Intercompany Payable - Due to ACE	63.81	-	63.81				Standard	PMTRX00000714	Office Supplies- split
21767	Purchasing	11/19/2024	012-000-000-5910	Equipment & Soft Acquisition	162.76	-	162.76	Purchases	306	AMAZON	Reversing	PMTRX00000714	Keyboards split
21767	Purchasing	11/19/2024	000-000-000-2102	Citi Bank Card	-	325.52	(325.52)	Cash	306	AMAZON	Reversing	PMTRX00000714	Keyboards split
21767	Purchasing	11/19/2024	000-000-000-2310	Intercompany Payable - Due to ACE	162.76	-	162.76				Standard	PMTRX00000714	Keyboards split
21768	Purchasing	11/19/2024	000-000-000-2102	Citi Bank Card	-	67.54	(67.54)	Cash	413	Walmart	Reversing	PMTRX00000714	Thanksgiving supplies ARC
21768	Purchasing	11/19/2024	000-000-000-1320	Due to/from SGVRHT	67.54	-	67.54				Standard	PMTRX00000714	Thanksgiving supplies ARC
21769	Purchasing	11/20/2024	000-000-000-2102	Citi Bank Card	-	16.18	(16.18)	Cash	308	Costco	Reversing	PMTRX00000714	Supplies for ARC Thanksgiving
21769	Purchasing	11/20/2024	000-000-000-1320	Due to/from SGVRHT	16.18	-	16.18				Standard	PMTRX00000714	Supplies for ARC Thanksgiving
21770	Purchasing	11/21/2024	000-000-000-2102	Citi Bank Card	-	38.55	(38.55)	Cash	306	AMAZON	Reversing	PMTRX00000714	ARC Thanksgiving event
21770	Purchasing	11/21/2024	000-000-000-1320	Due to/from SGVRHT	38.55	-	38.55				Standard	PMTRX00000714	ARC Thanksgiving event
21771	Purchasing	11/21/2024	012-000-000-5355	Meetings/Travel	323.03	-	323.03	Purchases	390	Baja Fresh	Reversing	PMTRX00000714	Food for GB
21771	Purchasing	11/21/2024	000-000-000-2102	Citi Bank Card	-	323.03	(323.03)	Cash	390	Baja Fresh	Reversing	PMTRX00000714	Food for GB
21772	Purchasing	11/21/2024	012-000-000-5325	Office Supplies	287.74	-	287.74	Purchases	811	Shutterfly LLC	Reversing	PMTRX00000714	agency Christmas cards
21772	Purchasing	11/21/2024	000-000-000-2102	Citi Bank Card	-	287.74	(287.74)	Cash	811	Shutterfly LLC	Reversing	PMTRX00000714	agency Christmas cards
21773	Purchasing	11/24/2024	000-000-000-2102	Citi Bank Card	-	50.00	(50.00)	Cash	344	Target	Reversing	PMTRX00000714	ARC Giftcards for Thanksgiving
21773	Purchasing	11/24/2024	000-000-000-1320	Due to/from SGVRHT	50.00	-	50.00				Standard	PMTRX00000714	ARC Giftcards for Thanksgiving
21774	Purchasing	11/24/2024	012-000-000-5325	Office Supplies	477.70	-	477.70	Purchases	306	AMAZON	Reversing	PMTRX00000714	Holiday and Office Supplies
21774	Purchasing	11/24/2024	000-000-000-2102	Citi Bank Card	-	477.70	(477.70)	Cash	306	AMAZON	Reversing	PMTRX00000714	Holiday and Office Supplies
21775	Purchasing	11/26/2024	000-000-000-2102	Citi Bank Card	-	1,498.45	(1,498.45)	Cash	812	Urban Plates	Reversing	PMTRX00000714	ARC thanksgiving Meal +Credit
21775	Purchasing	11/26/2024	000-000-000-1320	Due to/from SGVRHT	1,498.45	-	1,498.45				Standard	PMTRX00000714	ARC thanksgiving Meal +Credit
21776	Purchasing	11/24/2024	012-000-000-5355	Meetings/Travel	555.90	-	555.90	Purchases	778	Ike's-Monrovia	Reversing	PMTRX00000714	Food for ZEV Forum
21776	Purchasing	11/24/2024	000-000-000-2102	Citi Bank Card	-	555.90	(555.90)	Cash	778	Ike's-Monrovia	Reversing	PMTRX00000714	Food for ZEV Forum

**SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS  
CREDIT CARD REPORT  
SEPT THRU FEB 2025**

Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master ID	Originating Master Name	Originating TRX Type	Originating TRX Source	Reference
21777	Purchasing	11/26/2024	000-000-000-2102	Citi Bank Card	-	38.51	(38.51)	Cash	340	Smart N Final	Reversing	PMTRX00000714	ARC Drinks-thanksgiving
21777	Purchasing	11/26/2024	000-000-000-1320	Due to/from SGVRHT	38.51	-	38.51				Standard	PMTRX00000714	ARC Drinks-thanksgiving
21778	Purchasing	11/27/2024	000-000-000-2102	Citi Bank Card	-	266.68	(266.68)	Cash	306	AMAZON	Reversing	PMTRX00000714	Toner for Rey Printer
21778	Purchasing	11/27/2024	000-000-000-2310	Intercompany Payable - Due to ACE	266.68	-	266.68				Standard	PMTRX00000714	Toner for Rey Printer
21779	Purchasing	11/28/2024	012-000-000-5350	Dues & Subscriptions	158.88	-	158.88	Purchases	399	Dropbox Inc.	Reversing	PMTRX00000714	Dropbox yearly 11/24-11/25
21779	Purchasing	11/28/2024	000-000-000-2102	Citi Bank Card	-	158.88	(158.88)	Cash	399	Dropbox Inc.	Reversing	PMTRX00000714	Dropbox yearly 11/24-11/25
21780	Purchasing	11/29/2024	000-000-000-2102	Citi Bank Card	-	43.52	(43.52)	Cash	307	AT&T	Reversing	PMTRX00000714	Coyote Hotline
21780	Purchasing	11/29/2024	015-157-070-6017	Coyote Management Plan - Program Management	43.52	-	43.52	Purchases	307	AT&T	Reversing	PMTRX00000714	Coyote Hotline
21791	Purchasing	12/11/2024	012-000-000-5920	Webpage/Software Services	690.00	-	690.00	Purchases	315	Google	Reversing	PMTRX00000716	Drive/Stroage split
21791	Purchasing	12/11/2024	000-000-000-2102	Citi Bank Card	-	1,380.00	(1,380.00)	Cash	315	Google	Reversing	PMTRX00000716	Drive/Stroage split
21791	Purchasing	12/11/2024	000-000-000-2310	Intercompany Payable - Due to ACE	690.00	-	690.00				Standard	PMTRX00000716	Drive/Stroage split
21792	Purchasing	12/4/2024	012-000-000-5355	Meetings/Travel	109.64	-	109.64	Purchases	813	Seasoning Alley	Reversing	PMTRX00000716	working lunch MSP
21792	Purchasing	12/4/2024	000-000-000-2102	Citi Bank Card	-	109.64	(109.64)	Cash	813	Seasoning Alley	Reversing	PMTRX00000716	working lunch MSP
21793	Purchasing	12/4/2024	012-000-000-5355	Meetings/Travel	351.97	-	351.97	Purchases	812	Urban Plates	Reversing	PMTRX00000716	City Managers mtg
21793	Purchasing	12/4/2024	000-000-000-2102	Citi Bank Card	-	351.97	(351.97)	Cash	812	Urban Plates	Reversing	PMTRX00000716	City Managers mtg
21794	Purchasing	12/4/2024	012-000-000-5355	Meetings/Travel	90.70	-	90.70	Purchases	305	Albertsons	Reversing	PMTRX00000716	Meeting supplies
21794	Purchasing	12/4/2024	000-000-000-2102	Citi Bank Card	-	90.70	(90.70)	Cash	305	Albertsons	Reversing	PMTRX00000716	Meeting supplies
21795	Purchasing	12/5/2024	012-000-000-5355	Meetings/Travel	103.69	-	103.69	Purchases	738	Einstein Bros and Bagels	Reversing	PMTRX00000716	Homelessness mtg
21795	Purchasing	12/5/2024	000-000-000-2102	Citi Bank Card	-	103.69	(103.69)	Cash	738	Einstein Bros and Bagels	Reversing	PMTRX00000716	Homelessness mtg
21796	Purchasing	12/6/2024	012-000-000-5355	Meetings/Travel	1,334.40	-	1,334.40	Purchases	814	Hyatt Regency Sacramento at	Reversing	PMTRX00000716	Hotel CARL- Steph/Mack
21796	Purchasing	12/6/2024	000-000-000-2102	Citi Bank Card	-	1,334.40	(1,334.40)	Cash	814	Hyatt Regency Sacramento at	Reversing	PMTRX00000716	Hotel CARL- Steph/Mack
22014	Purchasing	12/9/2024	012-000-000-5355	Meetings/Travel	46.06	-	46.06	Purchases	305	Albertsons	Reversing	PMTRX00000722	ZEV Forum supplies
22014	Purchasing	12/9/2024	000-000-000-2102	Citi Bank Card	-	46.06	(46.06)	Cash	305	Albertsons	Reversing	PMTRX00000722	ZEV Forum supplies
22017	Purchasing	12/9/2024	000-000-000-2102	Citi Bank Card	-	2.99	(2.99)	Cash	732	Apple Inc,	Reversing	PMTRX00000722	SGV-Care- Ipad service
22017	Purchasing	12/9/2024	015-200-080-6017	Mobile Crisis SGVCare - Federal - Program Manageme	2.99	-	2.99	Purchases	732	Apple Inc,	Reversing	PMTRX00000722	SGV-Care- Ipad service
22015	Purchasing	12/10/2024	012-000-000-5355	Meetings/Travel	89.91	-	89.91	Purchases	305	Albertsons	Reversing	PMTRX00000722	various meetings supplies
22015	Purchasing	12/10/2024	000-000-000-2102	Citi Bank Card	-	89.91	(89.91)	Cash	305	Albertsons	Reversing	PMTRX00000722	various meetings supplies
22016	Purchasing	12/10/2024	000-000-000-2102	Citi Bank Card	-	24.92	(24.92)	Cash	344	Target	Reversing	PMTRX00000722	Giftwrap for Tiny Home
22016	Purchasing	12/10/2024	000-000-000-1320	Due to/from SGVRHT	24.92	-	24.92				Standard	PMTRX00000722	Giftwrap for Tiny Home
22018	Purchasing	12/10/2024	012-000-000-5325	Office Supplies	267.85	-	267.85	Purchases	306	AMAZON	Reversing	PMTRX00000722	Toner for Marisa ofc printer
22018	Purchasing	12/10/2024	000-000-000-2102	Citi Bank Card	-	535.69	(535.69)	Cash	306	AMAZON	Reversing	PMTRX00000722	Toner for Marisa ofc printer
22018	Purchasing	12/10/2024	000-000-000-2310	Intercompany Payable - Due to ACE	267.84	-	267.84				Standard	PMTRX00000722	Toner for Marisa ofc printer
22031	Purchasing	12/10/2024	012-000-000-5325	Office Supplies	89.17	-	89.17	Purchases	306	AMAZON	Reversing	PMTRX00000722	office supplies-split
22031	Purchasing	12/10/2024	000-000-000-2102	Citi Bank Card	-	178.34	(178.34)	Cash	306	AMAZON	Reversing	PMTRX00000722	office supplies-split
22031	Purchasing	12/10/2024	000-000-000-2310	Intercompany Payable - Due to ACE	89.17	-	89.17				Standard	PMTRX00000722	office supplies-split
22040	Purchasing	12/10/2024	000-000-000-2102	Citi Bank Card	-	1,008.14	(1,008.14)	Cash	817	Thai Thyme	Reversing	PMTRX00000722	Food for Die Shower- split
22040	Purchasing	12/10/2024	012-000-000-5215	Staff Training & Professional Development	504.07	-	504.07	Purchases	817	Thai Thyme	Reversing	PMTRX00000722	Food for Die Shower- split
22040	Purchasing	12/10/2024	000-000-000-2310	Intercompany Payable - Due to ACE	504.07	-	504.07				Standard	PMTRX00000722	Food for Die Shower- split
22027	Purchasing	12/11/2024	000-000-000-2102	Citi Bank Card	-	87.83	(87.83)	Cash	815	The Cheesecake Factory	Reversing	PMTRX00000722	Admin Xmas Lunch
22027	Purchasing	12/11/2024	012-000-000-5215	Staff Training & Professional Development	43.92	-	43.92	Purchases	815	The Cheesecake Factory	Reversing	PMTRX00000722	Admin Xmas Lunch
22027	Purchasing	12/11/2024	000-000-000-2310	Intercompany Payable - Due to ACE	43.91	-	43.91				Standard	PMTRX00000722	Admin Xmas Lunch
22019	Purchasing	12/12/2024	012-000-000-5920	Webpage/Software Services	522.92	-	522.92	Purchases	586	Zoom Video Communications	Reversing	PMTRX00000722	Zoom split
22019	Purchasing	12/12/2024	000-000-000-2102	Citi Bank Card	-	1,045.83	(1,045.83)	Cash	586	Zoom Video Communications	Reversing	PMTRX00000722	Zoom split
22019	Purchasing	12/12/2024	000-000-000-2310	Intercompany Payable - Due to ACE	522.91	-	522.91				Standard	PMTRX00000722	Zoom split
22033	Purchasing	12/13/2024	000-000-000-2102	Citi Bank Card	-	1,634.50	(1,634.50)	Cash	701	Everything Branded	Reversing	PMTRX00000722	Flashlights/First Aid kits
22033	Purchasing	12/13/2024	015-010-013-5550	Wildfire - Marketing - Media/Public Outreach	1,634.50	-	1,634.50	Purchases	701	Everything Branded	Reversing	PMTRX00000722	Flashlights/First Aid kits
22035	Purchasing	12/13/2024	000-000-000-2102	Citi Bank Card	-	43.90	(43.90)	Cash	816	The Coffee Bean & Tea Leaf	Reversing	PMTRX00000722	hot coco - Door wrapping event
22035	Purchasing	12/13/2024	000-000-000-1320	Due to/from SGVRHT	43.90	-	43.90				Standard	PMTRX00000722	hot coco - Door wrapping event
22039	Purchasing	12/14/2024	000-000-000-2102	Citi Bank Card	-	1,270.86	(1,270.86)	Cash	696	The Diplomat Eatery	Reversing	PMTRX00000722	Food for xmas staff party
22039	Purchasing	12/14/2024	012-000-000-5215	Staff Training & Professional Development	635.43	-	635.43	Purchases	696	The Diplomat Eatery	Reversing	PMTRX00000722	Food for xmas staff party
22039	Purchasing	12/14/2024	000-000-000-2310	Intercompany Payable - Due to ACE	635.43	-	635.43				Standard	PMTRX00000722	Food for xmas staff party
22037	Purchasing	12/15/2024	012-000-000-5920	Webpage/Software Services	27.00	-	27.00	Purchases	680	MailChimp	Reversing	PMTRX00000722	newsletter dist --Dec24
22037	Purchasing	12/15/2024	000-000-000-2102	Citi Bank Card	-	54.00	(54.00)	Cash	680	MailChimp	Reversing	PMTRX00000722	newsletter dist --Dec24
22037	Purchasing	12/15/2024	000-000-000-2310	Intercompany Payable - Due to ACE	27.00	-	27.00				Standard	PMTRX00000722	newsletter dist --Dec24

**SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS  
CREDIT CARD REPORT  
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Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master ID	Originating Master Name	Originating TRX Type	Originating TRX Source	Reference
22021	Purchasing	12/16/2024	012-000-000-5355	Meetings/Travel	82.77	-	82.77	Purchases	305	Albertsons	Reversing	PMTRX00000722	Meeting supplies
22021	Purchasing	12/16/2024	000-000-000-2102	Citi Bank Card	-	82.77	(82.77)	Cash	305	Albertsons	Reversing	PMTRX00000722	Meeting supplies
22025	Purchasing	12/16/2024	000-000-000-2102	Citi Bank Card	-	91.36	(91.36)	Cash	355	Vons	Reversing	PMTRX00000722	Staff xmas party items split
22025	Purchasing	12/16/2024	012-000-000-5215	Staff Training & Professional Development	45.68	-	45.68	Purchases	355	Vons	Reversing	PMTRX00000722	Staff xmas party items split
22025	Purchasing	12/16/2024	000-000-000-2310	Intercompany Payable - Due to ACE	45.68	-	45.68				Standard	PMTRX00000722	Staff xmas party items split
22034	Purchasing	12/16/2024	012-000-000-5910	Equipment & Soft Acquisition	1,815.08	-	1,815.08	Purchases	311	DELL	Reversing	PMTRX00000722	monitors/docking station- spli
22034	Purchasing	12/16/2024	000-000-000-2102	Citi Bank Card	-	3,630.15	(3,630.15)	Cash	311	DELL	Reversing	PMTRX00000722	monitors/docking station- spli
22034	Purchasing	12/16/2024	000-000-000-2310	Intercompany Payable - Due to ACE	1,815.07	-	1,815.07				Standard	PMTRX00000722	monitors/docking station- spli
22020	Purchasing	12/17/2024	012-000-000-5350	Dues & Subscriptions	9.99	-	9.99	Purchases	733	Cricut Inc	Reversing	PMTRX00000722	Cricut dec24
22020	Purchasing	12/17/2024	000-000-000-2102	Citi Bank Card	-	9.99	(9.99)	Cash	733	Cricut Inc	Reversing	PMTRX00000722	Cricut dec24
22029	Purchasing	12/18/2024	000-000-000-2102	Citi Bank Card	-	43.90	(43.90)	Cash	816	The Coffee Bean & Tea Leaf	Reversing	PMTRX00000722	Hot Coco for door wrap -OSS
22029	Purchasing	12/18/2024	000-000-000-1320	Due to/from SGVRHT	43.90	-	43.90				Standard	PMTRX00000722	Hot Coco for door wrap -OSS
22030	Purchasing	12/18/2024	000-000-000-2102	Citi Bank Card	-	120.37	(120.37)	Cash	306	AMAZON	Reversing	PMTRX00000722	xmas teambuilding supplies
22030	Purchasing	12/18/2024	012-000-000-5215	Staff Training & Professional Development	60.19	-	60.19	Purchases	306	AMAZON	Reversing	PMTRX00000722	xmas teambuilding supplies
22030	Purchasing	12/18/2024	000-000-000-2310	Intercompany Payable - Due to ACE	60.18	-	60.18				Standard	PMTRX00000722	xmas teambuilding supplies
22032	Purchasing	12/24/2024	012-000-000-5315	Utilities	25.00	-	25.00	Purchases	791	T-Mobile	Reversing	PMTRX00000722	jetpack Dec24
22032	Purchasing	12/24/2024	000-000-000-2102	Citi Bank Card	-	25.00	(25.00)	Cash	791	T-Mobile	Reversing	PMTRX00000722	jetpack Dec24
22036	Purchasing	12/24/2024	000-000-000-2102	Citi Bank Card	-	250.00	(250.00)	Cash	723	Space Exploration Technologie	Reversing	PMTRX00000722	internet OSS Dec24
22036	Purchasing	12/24/2024	000-000-000-1320	Due to/from SGVRHT	250.00	-	250.00				Standard	PMTRX00000722	internet OSS Dec24
22038	Purchasing	12/24/2024	000-000-000-1400	Prepaid Expense	1,188.00	-	1,188.00	Purchases	612	Hootsuite Inc	Reversing	PMTRX00000722	Social Media manag. tool- 2025
22038	Purchasing	12/24/2024	000-000-000-2102	Citi Bank Card	-	1,188.00	(1,188.00)	Cash	612	Hootsuite Inc	Reversing	PMTRX00000722	Social Media manag. tool- 2025
22026	Purchasing	12/25/2024	012-000-000-5315	Utilities	50.08	-	50.08	Purchases	350	Verizon Wireless	Reversing	PMTRX00000722	jetpack dec24
22026	Purchasing	12/25/2024	000-000-000-2102	Citi Bank Card	-	50.08	(50.08)	Cash	350	Verizon Wireless	Reversing	PMTRX00000722	jetpack dec24
22022	Purchasing	12/26/2024	000-000-000-2102	Citi Bank Card	-	54.53	(54.53)	Cash	756	The Giving Keys	Reversing	PMTRX00000722	Keychain- Nolte Thank you
22022	Purchasing	12/26/2024	000-000-000-1320	Due to/from SGVRHT	54.53	-	54.53				Standard	PMTRX00000722	Keychain- Nolte Thank you
22023	Purchasing	12/26/2024	012-000-000-5325	Office Supplies	15.32	-	15.32	Purchases	611	HP Inc.	Reversing	PMTRX00000722	Marsia toner Dec24
22023	Purchasing	12/26/2024	000-000-000-2102	Citi Bank Card	-	15.32	(15.32)	Cash	611	HP Inc.	Reversing	PMTRX00000722	Marsia toner Dec24
22024	Purchasing	12/30/2024	000-000-000-2102	Citi Bank Card	-	43.52	(43.52)	Cash	307	AT&T	Reversing	PMTRX00000722	Hotline- Dec24
22024	Purchasing	12/30/2024	015-157-070-6017	Coyote Management Plan - Program Management	43.52	-	43.52	Purchases	307	AT&T	Reversing	PMTRX00000722	Hotline- Dec24
22028	Purchasing	12/30/2024	012-000-000-5325	Office Supplies	159.46	-	159.46	Purchases	527	Paradise Embroidery and Scre	Reversing	PMTRX00000722	SGVCOG Staff Shirts Split
22028	Purchasing	12/30/2024	000-000-000-2102	Citi Bank Card	-	318.92	(318.92)	Cash	527	Paradise Embroidery and Scre	Reversing	PMTRX00000722	SGVCOG Staff Shirts Split
22028	Purchasing	12/30/2024	000-000-000-2310	Intercompany Payable - Due to ACE	159.46	-	159.46				Standard	PMTRX00000722	SGVCOG Staff Shirts Split
22042	Purchasing	1/1/2025	012-000-000-5920	Webpage/Software Services	690.00	-	690.00	Purchases	315	Google	Reversing	PMTRX00000723	Google Jan25
22042	Purchasing	1/1/2025	000-000-000-2102	Citi Bank Card	-	1,380.00	(1,380.00)	Cash	315	Google	Reversing	PMTRX00000723	Google Jan25
22042	Purchasing	1/1/2025	000-000-000-2310	Intercompany Payable - Due to ACE	690.00	-	690.00				Standard	PMTRX00000723	Google Jan25
22041	Purchasing	1/6/2025	012-000-000-5355	Meetings/Travel	44.55	-	44.55	Purchases	761	Starbucks Store #5239- Monro	Reversing	PMTRX00000723	Items for ex com 1/6/25
22041	Purchasing	1/6/2025	000-000-000-2102	Citi Bank Card	-	44.55	(44.55)	Cash	761	Starbucks Store #5239- Monro	Reversing	PMTRX00000723	Items for ex com 1/6/25
<b>TOTAL</b>					<b>45,190.69</b>	<b>45,190.69</b>	<b>(0.00)</b>						



**ACE CONSTRUCTION AUTHORITY  
CREDIT CARD REPORT  
SEPT THRU FEB 2024**

Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master	Originating Master Name	Originating TRX Type	Originating TRX Source	Originating Reference
58105	Purchasing	9/14/2024	000-000-000-2102	CBB Credit Card	-	38.39	(38.39)	Hotline Sept24 57/60	3312	Grasshopper Group, LLC	Reversing	PMTRX00000542	Hotline Sept24 57/60
58105	Purchasing	9/14/2024	000-222-400-1141	57/60 Project - Construction Unbilled Receivables	38.39	-	38.39	Hotline Sept24 57/60	3312	Grasshopper Group, LLC	Reversing	PMTRX00000542	Hotline Sept24 57/60
58105	Purchasing	9/14/2024	999-222-400-4999	57/60 Project - Construction Unbilled Revenue	-	38.39	(38.39)	Hotline Sept24 57/60	3312	Grasshopper Group, LLC	Reversing	PMTRX00000542	Hotline Sept24 57/60
58105	Purchasing	9/14/2024	035-222-400-7160	57/60 Project - Construction Mgmt - PM	38.39	-	38.39	Hotline Sept24 57/60	3312	Grasshopper Group, LLC	Reversing	PMTRX00000542	Hotline Sept24 57/60
58107	Purchasing	9/20/2024	010-000-000-7310	Computer - Hardware (FA)	49.60	-	49.60	Keyboard for Marisa-split	3399	Microsoft Corporation	Reversing	PMTRX00000542	Keyboard for Marisa-split
58107	Purchasing	9/20/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	49.60	-	49.60				Standard	PMTRX00000542	Keyboard for Marisa-split
58107	Purchasing	9/20/2024	000-000-000-2102	CBB Credit Card	-	99.20	(99.20)	Keyboard for Marisa-split	3399	Microsoft Corporation	Reversing	PMTRX00000542	Keyboard for Marisa-split
58580	Purchasing	10/13/2024	000-000-000-2102	CBB Credit Card	-	38.56	(38.56)	57/60 Hotline- Oct24	3312	Grasshopper Group, LLC	Reversing	PMTRX00000571	57/60 Hotline- Oct24
58580	Purchasing	10/13/2024	035-222-400-7160	57/60 Project - Construction Mgmt - PM	38.56	-	38.56	57/60 Hotline- Oct24	3312	Grasshopper Group, LLC	Reversing	PMTRX00000571	57/60 Hotline- Oct24
58581	Purchasing	10/18/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	181.48	-	181.48				Standard	PMTRX00000571	Ricky Flight to SAC CALCOG
58581	Purchasing	10/18/2024	000-000-000-2102	CBB Credit Card	-	362.96	(362.96)	Ricky Flight to SAC CALCOG	3345	Southwest Airlines	Reversing	PMTRX00000571	Ricky Flight to SAC CALCOG
58581	Purchasing	10/18/2024	010-000-000-5216	Travel - Employee	181.48	-	181.48	Ricky Flight to SAC CALCOG	3345	Southwest Airlines	Reversing	PMTRX00000571	Ricky Flight to SAC CALCOG
58582	Purchasing	10/18/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	181.48	-	181.48				Standard	PMTRX00000571	Tim Flight to CALCOG-SAC
58582	Purchasing	10/18/2024	000-000-000-2102	CBB Credit Card	-	362.96	(362.96)	Tim Flight to CALCOG-SAC	3345	Southwest Airlines	Reversing	PMTRX00000571	Tim Flight to CALCOG-SAC
58582	Purchasing	10/18/2024	010-000-000-5216	Travel - Employee	181.48	-	181.48	Tim Flight to CALCOG-SAC	3345	Southwest Airlines	Reversing	PMTRX00000571	Tim Flight to CALCOG-SAC
58583	Purchasing	10/18/2024	000-000-000-1134	Other Receivable	362.96	-	362.96	Patricia flight- CALCOG- reimb	3345	Southwest Airlines	Reversing	PMTRX00000571	Patricia flight- CALCOG- reimb
58583	Purchasing	10/18/2024	000-000-000-2102	CBB Credit Card	-	362.96	(362.96)	Patricia flight- CALCOG- reimb	3345	Southwest Airlines	Reversing	PMTRX00000571	Patricia flight- CALCOG- reimb
58584	Purchasing	10/21/2024	010-000-000-5231	Staff Development & Training	65.00	-	65.00	Caltrans training- Carrie	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Caltrans training- Carrie
58584	Purchasing	10/21/2024	000-000-000-2102	CBB Credit Card	-	65.00	(65.00)	Caltrans training- Carrie	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Caltrans training- Carrie
58585	Purchasing	10/21/2024	010-000-000-5231	Staff Development & Training	65.00	-	65.00	Rene Caltrans Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Rene Caltrans Training
58585	Purchasing	10/21/2024	000-000-000-2102	CBB Credit Card	-	65.00	(65.00)	Rene Caltrans Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Rene Caltrans Training
58586	Purchasing	10/21/2024	010-000-000-5231	Staff Development & Training	65.00	-	65.00	John Caltrans Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	John Caltrans Training
58586	Purchasing	10/21/2024	000-000-000-2102	CBB Credit Card	-	65.00	(65.00)	John Caltrans Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	John Caltrans Training
58587	Purchasing	10/21/2024	010-000-000-5231	Staff Development & Training	65.00	-	65.00	Marty Caltran Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Marty Caltran Training
58587	Purchasing	10/21/2024	000-000-000-2102	CBB Credit Card	-	65.00	(65.00)	Marty Caltran Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Marty Caltran Training
58588	Purchasing	10/9/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	92.63	-	92.63				Standard	PMTRX00000571	Flowers for rMelissa R
58588	Purchasing	10/9/2024	000-000-000-2102	CBB Credit Card	-	92.63	(92.63)	Flowers for rMelissa R	3468	1-800-Flowers.com, Inc.	Reversing	PMTRX00000571	Flowers for rMelissa R
58589	Purchasing	10/6/2024	010-000-000-5214	Travel - Employee Registration	175.00	-	175.00	Ricky Conference 10/17/24	3470	CA League of Cities	Reversing	PMTRX00000571	Ricky Conference 10/17/24
58589	Purchasing	10/6/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	175.00	-	175.00				Standard	PMTRX00000571	Ricky Conference 10/17/24
58589	Purchasing	10/6/2024	000-000-000-2102	CBB Credit Card	-	350.00	(350.00)	Cash	3470	CA League of Cities	Reversing	PMTRX00000571	Ricky Conference 10/17/24
58584	Purchasing	10/21/2024	010-000-000-5231	Staff Development & Training	65.00	-	65.00	Caltrans training- Carrie	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Caltrans training- Carrie
58584	Purchasing	10/21/2024	000-000-000-2102	CBB Credit Card	-	65.00	(65.00)	Caltrans training- Carrie	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Caltrans training- Carrie
58585	Purchasing	10/21/2024	010-000-000-5231	Staff Development & Training	65.00	-	65.00	Rene Caltrans Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Rene Caltrans Training
58585	Purchasing	10/21/2024	000-000-000-2102	CBB Credit Card	-	65.00	(65.00)	Rene Caltrans Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Rene Caltrans Training
58586	Purchasing	10/21/2024	010-000-000-5231	Staff Development & Training	65.00	-	65.00	John Caltrans Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	John Caltrans Training
58586	Purchasing	10/21/2024	000-000-000-2102	CBB Credit Card	-	65.00	(65.00)	John Caltrans Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	John Caltrans Training
58587	Purchasing	10/21/2024	010-000-000-5231	Staff Development & Training	65.00	-	65.00	Marty Caltran Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Marty Caltran Training
58587	Purchasing	10/21/2024	000-000-000-2102	CBB Credit Card	-	65.00	(65.00)	Marty Caltran Training	3464	California Local Technical Assistance	Reversing	PMTRX00000571	Marty Caltran Training
58936	Purchasing	10/29/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	97.85	-	97.85				Standard	PMTRX00000591	lighted numbers for 30th
58936	Purchasing	10/29/2024	000-000-000-2102	CBB Credit Card	-	195.70	(195.70)	lighted numbers for 30th	3469	Be Dazzle My Events	Reversing	PMTRX00000591	lighted numbers for 30th
58936	Purchasing	10/29/2024	010-000-000-5230	Employee Recognition	97.85	-	97.85	lighted numbers for 30th	3469	Be Dazzle My Events	Reversing	PMTRX00000591	lighted numbers for 30th
58937	Purchasing	10/22/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	175.00	-	175.00				Standard	PMTRX00000591	Cake pops for 30th anniversary
58937	Purchasing	10/22/2024	000-000-000-2102	CBB Credit Card	-	350.00	(350.00)	Cake pops for 30th anniversary	3477	Panaderia El Milagro	Reversing	PMTRX00000591	Cake pops for 30th anniversary
58937	Purchasing	10/22/2024	010-000-000-5230	Employee Recognition	175.00	-	175.00	Cake pops for 30th anniversary	3477	Panaderia El Milagro	Reversing	PMTRX00000591	Cake pops for 30th anniversary
58938	Purchasing	11/5/2024	010-000-000-5231	Staff Development & Training	895.00	-	895.00	Simba Audit Training	3475	Construction Audit and Cost Contr	Reversing	PMTRX00000591	Simba Audit Training
58938	Purchasing	11/5/2024	000-000-000-2102	CBB Credit Card	-	895.00	(895.00)	Simba Audit Training	3475	Construction Audit and Cost Contr	Reversing	PMTRX00000591	Simba Audit Training
58939	Purchasing	10/30/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	2,358.25	-	2,358.25				Standard	PMTRX00000591	Food 30th anniversary
58939	Purchasing	10/30/2024	000-000-000-2102	CBB Credit Card	-	4,716.50	(4,716.50)	Food 30th anniversary	935	Hilton Los Angeles/San Gabriel	Reversing	PMTRX00000591	Food 30th anniversary
58939	Purchasing	10/30/2024	010-000-000-5230	Employee Recognition	2,358.25	-	2,358.25	Food 30th anniversary	935	Hilton Los Angeles/San Gabriel	Reversing	PMTRX00000591	Food 30th anniversary
58940	Purchasing	11/13/2024	000-000-000-2102	CBB Credit Card	-	38.56	(38.56)	57/60 Hotline	3312	Grasshopper Group, LLC	Reversing	PMTRX00000591	57/60 Hotline
58940	Purchasing	11/13/2024	000-222-400-1141	57/60 Project - Construction Unbilled Receivables	38.56	-	38.56	57/60 Hotline	3312	Grasshopper Group, LLC	Reversing	PMTRX00000591	57/60 Hotline
58940	Purchasing	11/13/2024	999-222-400-4999	57/60 Project - Construction Unbilled Revenue	-	38.56	(38.56)	57/60 Hotline	3312	Grasshopper Group, LLC	Reversing	PMTRX00000591	57/60 Hotline
58940	Purchasing	11/13/2024	035-222-400-7160	57/60 Project - Construction Mgmt - PM	38.56	-	38.56	57/60 Hotline	3312	Grasshopper Group, LLC	Reversing	PMTRX00000591	57/60 Hotline

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Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master	Originating Master Name	TRX Type	Originating TRX Source	Originating Reference
58941	Purchasing	10/30/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	442.94	-	442.94				Standard	PMTRX00000591	Beverage for 30th anniversary
58941	Purchasing	10/30/2024	000-000-000-2102	CBB Credit Card	-	885.88	(885.88)	Beverage for 30th anniversary	935	Hilton Los Angeles/San Gabriel	Reversing	PMTRX00000591	Beverage for 30th anniversary
58941	Purchasing	10/30/2024	010-000-000-5230	Employee Recognition	442.94	-	442.94	Beverage for 30th anniversary	935	Hilton Los Angeles/San Gabriel	Reversing	PMTRX00000591	Beverage for 30th anniversary
58942	Purchasing	10/30/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	71.65	-	71.65				Standard	PMTRX00000591	Posterboards for 30th Anniver
58942	Purchasing	10/30/2024	000-000-000-2102	CBB Credit Card	-	143.30	(143.30)	Posterboards for 30th Anniver	1906	Staples	Reversing	PMTRX00000591	Posterboards for 30th Anniver
58942	Purchasing	10/30/2024	010-000-000-5230	Employee Recognition	71.65	-	71.65	Posterboards for 30th Anniver	1906	Staples	Reversing	PMTRX00000591	Posterboards for 30th Anniver
58943	Purchasing	10/30/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	88.20	-	88.20				Standard	PMTRX00000591	Plaque for 30th Anniversary
58943	Purchasing	10/30/2024	000-000-000-2102	CBB Credit Card	-	176.40	(176.40)	Plaque for 30th Anniversary	3457	Star Trophies and Awards Inc	Reversing	PMTRX00000591	Plaque for 30th Anniversary
58943	Purchasing	10/30/2024	010-000-000-5230	Employee Recognition	88.20	-	88.20	Plaque for 30th Anniversary	3457	Star Trophies and Awards Inc	Reversing	PMTRX00000591	Plaque for 30th Anniversary
58944	Purchasing	11/19/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	224.48	-	224.48				Standard	PMTRX00000591	Ricky Airfare 12/09/24
58944	Purchasing	11/19/2024	000-000-000-2102	CBB Credit Card	-	448.97	(448.97)	Ricky Airfare 12/09/24	3345	Southwest Airlines	Reversing	PMTRX00000591	Ricky Airfare 12/09/24
58944	Purchasing	11/19/2024	010-000-000-5216	Travel - Employee	224.49	-	224.49	Ricky Airfare 12/09/24	3345	Southwest Airlines	Reversing	PMTRX00000591	Ricky Airfare 12/09/24
58945	Purchasing	10/30/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	49.74	-	49.74				Standard	PMTRX00000591	30th Anniversary supplies
58945	Purchasing	10/30/2024	000-000-000-2102	CBB Credit Card	-	99.48	(99.48)	30th Anniversary supplies	1938	Smart & Final Stores Corporati	Reversing	PMTRX00000591	30th Anniversary supplies
58945	Purchasing	10/30/2024	010-000-000-5230	Employee Recognition	49.74	-	49.74	30th Anniversary supplies	1938	Smart & Final Stores Corporati	Reversing	PMTRX00000591	30th Anniversary supplies
58946	Purchasing	11/15/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	244.12	-	244.12				Standard	PMTRX00000591	Hotel for Tim/Ricky
58946	Purchasing	11/15/2024	000-000-000-2102	CBB Credit Card	-	488.24	(488.24)	Hotel for Tim/Ricky	3480	AC Hotel Sacramento	Reversing	PMTRX00000591	Hotel for Tim/Ricky
58946	Purchasing	11/15/2024	010-000-000-5216	Travel - Employee	244.12	-	244.12	Hotel for Tim/Ricky	3480	AC Hotel Sacramento	Reversing	PMTRX00000591	Hotel for Tim/Ricky
58947	Purchasing	10/30/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	792.25	-	792.25				Standard	PMTRX00000591	Sound System Equip/ 30th Anniv
58947	Purchasing	10/30/2024	000-000-000-2102	CBB Credit Card	-	1,584.50	(1,584.50)	Sound System Equip/ 30th Anniv	3479	Under One Groove	Reversing	PMTRX00000591	Sound System Equip/ 30th Anniv
58947	Purchasing	10/30/2024	010-000-000-5230	Employee Recognition	792.25	-	792.25	Sound System Equip/ 30th Anniv	3479	Under One Groove	Reversing	PMTRX00000591	Sound System Equip/ 30th Anniv
58951	Purchasing	12/10/2024	010-000-000-5231	Staff Development & Training	2,095.00	-	2,095.00	Rene Presentation Training	3472	Dale Carnegie & Associates, Inc.	Reversing	PMTRX00000594	Rene Presentation Training
58951	Purchasing	12/10/2024	000-000-000-2102	CBB Credit Card	-	2,095.00	(2,095.00)	Rene Presentation Training	3472	Dale Carnegie & Associates, Inc.	Reversing	PMTRX00000594	Rene Presentation Training
58952	Purchasing	12/13/2024	000-000-000-2102	CBB Credit Card	-	38.56	(38.56)	57/60 Hotline	3312	Grasshopper Group, LLC	Reversing	PMTRX00000594	57/60 Hotline
58952	Purchasing	12/13/2024	000-222-400-1141	57/60 Project - Construction Unbilled Receivables	38.56	-	38.56	57/60 Hotline	3312	Grasshopper Group, LLC	Reversing	PMTRX00000594	57/60 Hotline
58952	Purchasing	12/13/2024	999-222-400-4999	57/60 Project - Construction Unbilled Revenue	-	38.56	(38.56)	57/60 Hotline	3312	Grasshopper Group, LLC	Reversing	PMTRX00000594	57/60 Hotline
58952	Purchasing	12/13/2024	035-222-400-7160	57/60 Project - Construction Mgmt - PM	38.56	-	38.56	57/60 Hotline	3312	Grasshopper Group, LLC	Reversing	PMTRX00000594	57/60 Hotline
58953	Purchasing	12/11/2024	000-000-000-2102	CBB Credit Card	-	360.00	(360.00)	Cp/Finance Holiday event	3474	Dave & Busters	Reversing	PMTRX00000594	Cp/Finance Holiday event
58953	Purchasing	12/11/2024	010-000-000-5230	Employee Recognition	360.00	-	360.00	Cp/Finance Holiday event	3474	Dave & Busters	Reversing	PMTRX00000594	Cp/Finance Holiday event
58954	Purchasing	12/3/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	120.66	-	120.66				Standard	PMTRX00000594	Hotel for Ricky 12/03/24
58954	Purchasing	12/3/2024	000-000-000-2102	CBB Credit Card	-	241.32	(241.32)	Hotel for Ricky 12/03/24	3381	Sheraton Grand Sacramento Hotel	Reversing	PMTRX00000594	Hotel for Ricky 12/03/24
58954	Purchasing	12/3/2024	010-000-000-5216	Travel - Employee	120.66	-	120.66	Hotel for Ricky 12/03/24	3381	Sheraton Grand Sacramento Hotel	Reversing	PMTRX00000594	Hotel for Ricky 12/03/24
58955	Purchasing	12/18/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	462.28	-	462.28				Standard	PMTRX00000594	Planning/PR Holiday Event
58955	Purchasing	12/18/2024	000-000-000-2102	CBB Credit Card	-	562.28	(562.28)	Planning/PR Holiday Event	3481	Barcari	Reversing	PMTRX00000594	Planning/PR Holiday Event
58955	Purchasing	1/12/1900	010-000-000-5230	Employee Recognition	100.00	-	100.00	Planning/PR Holiday Event	3481	Barcari	Reversing	PMTRX00000594	Planning/PR Holiday Event
59211	Purchasing	12/27/2024	010-000-000-5224	Travel - Board - Registration	265.86	-	265.86	CalCOG Forum 3/5/25	3367	California Association of Council of	Reversing	PMTRX00000609	CalCOG Forum 3/5/25
59211	Purchasing	12/27/2024	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	265.85	-	265.85				Standard	PMTRX00000609	CalCOG Forum 3/5/25
59211	Purchasing	12/27/2024	000-000-000-2102	CBB Credit Card	-	531.71	(531.71)	CalCOG Forum 3/5/25	3367	California Association of Council of	Reversing	PMTRX00000609	CalCOG Forum 3/5/25
59203	Purchasing	1/7/2025	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	267.92	-	267.92				Standard	PMTRX00000608	Flight Ricky Tim 1/29/25
59203	Purchasing	1/7/2025	000-000-000-2102	CBB Credit Card	-	535.84	(535.84)	Flight Ricky Tim 1/29/25	3345	Southwest Airlines	Reversing	PMTRX00000608	Flight Ricky Tim 1/29/25
59203	Purchasing	1/7/2025	010-000-000-5216	Travel - Employee	267.92	-	267.92	Flight Ricky Tim 1/29/25	3345	Southwest Airlines	Reversing	PMTRX00000608	Flight Ricky Tim 1/29/25
59204	Purchasing	1/13/2025	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	144.49	-	144.49				Standard	PMTRX00000608	Flight CalCOG forum 3/4/25
59204	Purchasing	1/13/2025	000-000-000-2102	CBB Credit Card	-	288.97	(288.97)	Flight CalCOG forum 3/4/25	3345	Southwest Airlines	Reversing	PMTRX00000608	Flight CalCOG forum 3/4/25
59204	Purchasing	1/13/2025	010-000-000-5216	Travel - Employee	144.48	-	144.48	Flight CalCOG forum 3/4/25	3345	Southwest Airlines	Reversing	PMTRX00000608	Flight CalCOG forum 3/4/25
59205	Purchasing	1/13/2025	000-000-000-2102	CBB Credit Card	-	298.96	(298.96)	Flight- Mobility21 SAC 2/10/25	3345	Southwest Airlines	Reversing	PMTRX00000608	Flight- Mobility21 SAC 2/10/25
59205	Purchasing	1/13/2025	010-000-000-5216	Travel - Employee	298.96	-	298.96	Flight- Mobility21 SAC 2/10/25	3345	Southwest Airlines	Reversing	PMTRX00000608	Flight- Mobility21 SAC 2/10/25
59210	Purchasing	1/13/2025	000-000-000-2102	CBB Credit Card	-	38.56	(38.56)	57/60 hotline- Jan25	3312	Grasshopper Group, LLC	Reversing	PMTRX00000608	57/60 hotline- Jan25
59210	Purchasing	1/13/2025	000-222-400-1141	57/60 Project - Construction Unbilled Receivables	38.56	-	38.56	57/60 hotline- Jan25	3312	Grasshopper Group, LLC	Reversing	PMTRX00000608	57/60 hotline- Jan25
59210	Purchasing	1/13/2025	999-222-400-4999	57/60 Project - Construction Unbilled Revenue	-	38.56	(38.56)	57/60 hotline- Jan25	3312	Grasshopper Group, LLC	Reversing	PMTRX00000608	57/60 hotline- Jan25
59210	Purchasing	1/13/2025	035-222-400-7160	57/60 Project - Construction Mgmt - PM	38.56	-	38.56	57/60 hotline- Jan25	3312	Grasshopper Group, LLC	Reversing	PMTRX00000608	57/60 hotline- Jan25
59206	Purchasing	1/14/2025	010-000-000-5231	Staff Development & Training	25.00	-	25.00	Audit training Rey	3236	The Institute of Internal Auditors, In	Reversing	PMTRX00000608	Audit training Rey
59206	Purchasing	1/14/2025	000-000-000-2102	CBB Credit Card	-	25.00	(25.00)	Audit training Rey	3236	The Institute of Internal Auditors, In	Reversing	PMTRX00000608	Audit training Rey
59207	Purchasing	1/21/2025	010-000-000-5214	Travel - Employee Registration	165.00	-	165.00	Carrie to attend Fireside Chat	380	CMAA S. Ca. Chapter	Reversing	PMTRX00000608	Carrie to attend Fireside Chat

ACE CONSTRUCTION AUTHORITY  
CREDIT CARD REPORT  
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Journal Entry	Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Batch Number	Description	Originating Master	Originating Master Name	TRX Type	Originating TRX Source	Reference
59207	Purchasing	1/21/2025	000-000-000-2102	CBB Credit Card	-	165.00	(165.00)	Carrie to attend Fireside Chat	380	CMAA S. Ca. Chapter	Reversing	PMTRX00000608	Carrie to attend Fireside Chat
59208	Purchasing	1/21/2025	010-000-000-5214	Travel - Employee Registration	55.00	-	55.00	Carrie Pathway Luncheon	2311	WTS-LA Chapter	Reversing	PMTRX00000608	Carrie Pathway Luncheon
59208	Purchasing	1/21/2025	000-000-000-2102	CBB Credit Card	-	55.00	(55.00)	Carrie Pathway Luncheon	2311	WTS-LA Chapter	Reversing	PMTRX00000608	Carrie Pathway Luncheon
59209	Purchasing	1/21/2025	010-000-000-5214	Travel - Employee Registration	212.82	-	212.82	Ricky Regional Leaders 3/5/25	3367	California Association of Council of	Reversing	PMTRX00000608	Ricky Regional Leaders 3/5/25
59209	Purchasing	1/21/2025	000-000-000-1300	Intercompany Receivable - Due from SGVCOG	212.81	-	212.81				Standard	PMTRX00000608	Ricky Regional Leaders 3/5/25
59209	Purchasing	1/21/2025	000-000-000-2102	CBB Credit Card	-	425.63	(425.63)	Ricky Regional Leaders 3/5/25	3367	California Association of Council of	Reversing	PMTRX00000608	Ricky Regional Leaders 3/5/25
<b>TOTAL</b>					<b>18,066.09</b>	<b>18,066.09</b>	<b>-</b>						

Governing Board Attendance

	2024						2025					
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Alhambra												
Arcadia			✓	✓	✓		✓					
Azusa			✓	✓	✓		✓					
Baldwin Park					✓		✓	✓				
Bradbury							✓	✓				
Claremont			✓	✓	✓		✓	✓				
Covina			✓				✓					
Diamond Bar			✓	✓			✓	✓				
Duarte			✓	✓	✓		✓					
El Monte			✓	✓	✓		✓	✓				
Glendora			✓	✓	✓		✓					
Industry			✓	✓	✓		✓	✓				
Irwindale			✓	✓	✓		✓	✓				
La Cañada Flintridge			✓		✓		✓	✓				
La Puente			✓				✓					
La Verne			✓	✓	✓		✓	✓				
Monrovia			✓	✓	✓		✓	✓				
Montebello			✓		✓		✓					
Monterey Park			✓	✓	✓		✓	✓				
Pasadena			✓	✓			✓					
Pomona			✓	✓			✓	✓				
Rosemead			✓	✓	✓		✓	✓				
San Dimas					✓		✓	✓				
San Gabriel					✓		✓	✓				
San Marino							✓	✓				
Sierra Madre			✓	✓	✓		✓					
South El Monte			✓	✓			✓					
South Pasadena			✓	✓			✓	✓				
Temple City			✓		✓		✓	✓				
Walnut			✓				✓	✓				
West Covina			✓		✓		✓	✓				
LA County District 1			✓	✓	✓		✓	✓				
LA County District 5			✓	✓	✓		✓	✓				
SGV Water Agencies			✓	✓	✓		✓					

**Major Action Items and Presentations**

**July (dark)**

**August (dark)**

**September**

- 3rd Quarter Financial Report
- Contract Summary Report - Fourth Quarter
- Report on Context of Homelessness in LA County
- SGVCOG Committee & External Agency Appointments
- FY 26-29 MSP Funding Guidelines
- Expansion of SGVCOG Membership to Special District Agencies
- LACBOS Restructuring
- SGVCOG Broadband Needs Assessment & Strategic Plan
- Pomona Transformative Climate Communities (TCC) Grant Program
- Rapid Housing Development (RHOd) MOA with God's Pantry
- REAP County Transportation Commission (CTC) Partnership Program Grant Program
- Procurement of Data Management System
- Resolution of Necessity for Parcel 209Z for the Montebello Grade Separation

**October**

- End of Legislative Session Review
- CA Fire Safe Council Grant Award
- Compensation Study Recommendations - Update Salary and Health Benefits Resolutions
- Annual Audit Workplan Update FY 24-25
- Proposition 47 Grant Program Funding Awarded for SGV CARE
- Approval of Task Order 1 to PSA with Transystems for Design Services for the Pomona Hamilton Blvd and Park Ave. ATP
- Prop 1 Behavioral Transformation Update

**November**

- 4th Quarter Financial Report/ Treasurer's Report
- December GB Authorization
- Kimley Horn Sole Source Contract for SGV Bus Corridor Transit Improvement Projects
- SGV Regional Food Recovery Program Contract Amendment
- REAP 2.0 Affordable Housing Incubator Consultant Bench
- Task Order 2 Revision 4 with KPFF Consulting Engineers - La Verne Gold Line TOD Pedestrian Bridge
- Funding Agreement with La Verne for the Gold Line TOD Pedestrian Bridge Project
- Glendora Project Management Support for the People Movement Project
- Honoring Outgoing VP Pres. Verlato

**December (dark)**

**January**

- SGVCOG 25-26 Legislative Platform
- Committee & External Appts
- Fall Homeless & Housing Report
- Equitable Building Decarbonization (EBD) Direct Install Subawardee Agreement
- SGV Signal Synchronization Report
- State Budget Allocation for Housing, Homelessness, and Workforce Development
- SGVCOG Affiliate Partnership Program
- Letter of Support for SCAG Property Insurance Resolution
- Kimley Horn Contract for Professional Services for SGV Bus Corridor Transit Improvements Project
- Resolution No. 25-02 and Execution of Master Agreements, Award Agreements and Program Supplements for Funds from Federal, State, Local and Other Regional Sources
- Expenditure of Unallocated FY 22-23 Homelessness Funds
- Professional Services Agreement Amendments to Perform Internal Audit Assignments
- 3rd Vice President Vacancy

**February**

- Legislative Monthly Report (January)
- FY24-25 Budget Amendment #1
- SGVCOG Committee Appointments & External Appointments
- MSP Programming Recommendations
- Measure A Local Solutions Fund (LSF) Draft Funding Scenarios
- USDA Composting and Food Waste Reduction Grant
- Safe Clean Water Program Addendum and Task Order Amendment for the Fire Effects Study
- ACE Phase III Feasibility Study, Grant Agreement, and Procurement of Consultant
- CA Insurance Commissioner's Office - Julia Svetlana Juarez presentation

## Capital Projects & Construction

	2024						2025					
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Rosemead				✓				✓				
La Verne		✓		✓				✓				
Industry		✓		✓				✓				
LA County		✓		✓				✓				
Montebello		✓		✓								
Claremont		✓		✓				✓				
Monrovia		✓		✓				✓				
Pomona		✓		✓				✓				
Diamond Bar		✓		✓				✓				

### Agenda Topics

#### *July (dark)*

#### *August (dark)*

Approval of Agreement 14-07, Amendment No.2 for Pomona At-Grade Project at Hamilton Blvd.  
Caltrans Project Supplemental Agreement

Approval of Bench of As-Needed/ On-call Consultants for Engineering Design Services

Approval of Bench of As-Needed/ On-call Consultants for Construction Management Services

Task Order 5 Revision 13 with Biggs Cardos Assoc., Inc. for Fullerton Road Grade Separation Prc

Approval of As-Needed/ On-call Railroad Flagging Services with NRSS and RailPros

Hearing Preview to Consider Resolution of Necessity for Parcel 209Z for Montebello Blvd. Grade

#### *September (dark)*

#### *October*

Adopt Quit Claim Resolution 24-22

Adopt Quit Claim Resolution 24-23

Award of Construction Contract to Griffith Company for the Montebello At-Grade Safety Project

#### *November (dark)*

#### *December (dark)*

#### *January (dark)*

#### *February*

Approval of Additional Contingency Authorization for the Fullerton Rd Grade Separation  
ACE III and RCE Grant Update

## Transportation Attendance

	2024						2025					
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Alhambra			✓	✓	✓			✓				
Azusa			✓	✓	✓							
Claremont			✓	✓	✓			✓	✓			
Diamond Bar			✓	✓	✓			✓	✓			
Duarte												
Glendora				✓								
Industry			✓	✓	✓			✓	✓			
La Cañada Flintridge			✓	✓	✓							
L.A. County District 1			✓	✓	✓			✓	✓			
L.A. County District 5			✓	✓	✓			✓	✓			
Monrovia			✓	✓	✓			✓	✓			
Montebello												
Monterey Park								✓				
Pasadena			✓	✓				✓	✓			
Pomona								✓				
San Gabriel								✓				
South El Monte			✓	✓								
Temple City								✓	✓			

### Agenda Topics

#### **July (dark)**

#### **August (dark)**

#### **September**

FY 26-29 MSP Funding Guidelines

SGV Greenway Network Strategic Implementation Plan

#### **October**

LA Metro In-house Public Safety Dept Update

#### **November**

FY 25-26 Transportation Committee Legislative Platform

Mt. Wilson Express Transit to Trails

#### **January (dark)**

#### **February**

MSP Programming Recommendations

LA County Transit Signal Priority Program Update

SGV Regional Bikeshare Program (GoSGV) Update

#### **March**

LA Metro Olympic & Paralympic Games Preparation

Federal Transportation Grant Program

## EENR Attendance

	2024						2025					
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Claremont			✓		✓	✓		✓				
Covina			✓	✓	✓	✓		✓				
Diamond Bar												
Duarte				✓				✓				
Glendora			✓	✓	✓	✓		✓				
Monrovia			✓		✓	✓		✓				
Pasadena			✓	✓	✓	✓		✓				
Pomona			✓	✓				✓				
Rosemead			✓		✓	✓		✓				
San Gabriel			✓					✓				
South Pasadena			✓					✓				
Three Valleys MWD			✓					✓				

**Agenda Topics**

***July (dark)***

***August (dark)***

***September***

- CA Insurance Commission Wildfire Insurance Update
- CA Public Utilities Commission Energy Rates Update
- Climate Adaptation Master Plan for Water (CAMP4W)
- Puente Hills Landfill Park Update

***October***

- Legislative Update: Proposition 4
- Mt. Wilson Express Transit to Trails
- Watershed Health Restoration Opportunities in the SGV Update

***November***

- FY25-26 EENR Committee Legislative Platform
- Los Angeles County Heat Action Plan Update
- CA Waste Regulations Update

***December***

- FY25-26 EENR Committee Legislative Platform
- LA County Heat Action Plan
- CA Waste Regulations Update

***January (dark)***

***February***

- Arcadia Fire Dept Eaton Fire Update
- Rio Hondo Watershed Safe Clean Water Program Update

**City Managers' Steering Com.**

	2024						2025					
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Alhambra			✓			✓		✓				
Arcadia						✓						
Baldwin Park												
Bradbury												
Claremont								✓				
Diamond Bar			✓			✓		✓				
Glendora			✓									
Industry						✓		✓				
La Verne			✓			✓		✓				
Monrovia												
San Dimas												
San Gabriel			✓									
South El Monte						✓						
South Pasadena												
Temple City						✓						
West Covina			✓					✓				

**Agenda Topics**

***July (dark)***

***August (dark)***

***September***

- 3rd Quarter Financial Report
- FY 24-25 CMS Committee Vice Chair
- Compensation Study recommendations
- LA-RICS Update
- FY 26-29 MSP Funding Guidelines

***October (dark)***

***November (dark)***

***December***

- Annual Audit Workplan
- Comment Letter to ECHRA
- SGV Works Program
- La Puente Workforce Development Program

***January (dark)***

***February***

- 1st Quarter Financial Report / Treasurer's Report
- SGV Signal Synchronization Report
- Measure A Local Solutions Fund (LSF) Draft Funding Approach
- Measure M Multi-Year Subregional Program (MSP) Programming Recommendations
- SGVCOG Affiliate Partnership Program & Bylaws Amendment

***March (dark)***



## Homelessness Attendance

	2024						2025					
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Arcadia			✓		✓							
Azusa						✓		✓	✓			
Baldwin Park			✓		✓	✓		✓	✓			
Claremont			✓		✓	✓		✓	✓			
Duarte												
El Monte						✓			✓			
Glendora			✓		✓	✓		✓				
Irwindale												
Monrovia			✓		✓	✓		✓	✓			
Montebello						✓		✓	✓			
Pasadena			✓			✓		✓	✓			
Pomona					✓				✓			
Rosemead			✓		✓			✓	✓			
South El Monte					✓	✓						
South Pasadena			✓		✓	✓		✓				
LA County Dist 1			✓		✓	✓		✓	✓			

**Agenda Topics**

**July (dark)**

**August (dark)**

**September**

- Report on Context of Homelessness in LA County
- Measure A Proposed Tax Ordinance Presentation
- Regional Encampment Resolution Approach Discussion

**October (dark)**

**November**

- FY25-26 Homelessness Committee Legislative Platform
- State Legislative Update - TPA
- Good Neighbor Pledge

**December**

- LA County DMH BHSA Presentation
- FY 23-24 Housing Solutions Fund Update
- Comment Lettr to ECHRA

**February**

- Measure A LSF Draft Scenarios
- LA County HI Emergency Response

**March**

- FY 2025-26 Measure A Draft Funding Recommendations



# 2025

## SGVCOG GOVERNING BOARD FUTURE & RECURRING AGENDA ITEMS

### JANUARY

- Annual Legislative Agenda (Approve)
- Q1 Financial Report (Receive & File)
- 3rd Vice President Election

### FEBRUARY

- MSP Funding Awards (Approve)
- Mid-Year Budget Adjustment (Approve)

### MARCH

- Winter 2025 Housing & Homelessness Report (Receive & File)
- FY24 Financial Audit (Receive & File)
- Quarterly Contracts Report (Receive & File)

### APRIL

- Draft FY 26 Budget (Receive & File)
- Bylaws Update (1st Reading)
- Q2 Financial Report (Receive & File)

### MAY

- Annual Elections & Committee Appointments (Approve)
- FY 26 Budget (Approve)
- Bylaws Update (Approve)

### JUNE

- Annual GB Calendar (Approve)

### JULY

(Dark)

### AUGUST

(Dark)

### SEPTEMBER

- Q3 Financial Report (Receive & File)

### OCTOBER

- Quarterly Contracts Report (Receive & File)

### NOVEMBER

- Q4 Financial Report (Receive & File)
- End of Session Legislative Rvw (Receive & File)

### DECEMBER

(Dark)

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MEMORANDUM

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**To:** San Gabriel Valley Council of Governments

**From:** Townsend Public Affairs, Inc.

**Date:** March 20, 2025

**Subject:** February 2025 Legislative Monthly Report

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STATE UPDATES

February 21 marked the deadline for introducing new bills in the Legislature, officially concluding the 2025 bill introduction period. Over the course of two months, lawmakers in both houses submitted a total of 2,350 measures—850 bills from the Senate and 1,500 from the Assembly.

This year, legislators are operating under new bill limits aimed at streamlining the legislative process. The Senate and Assembly have reduced their respective caps to 35 bills per member, down from previous limits of 40 in the Senate and 50 in the Assembly. These adjustments are intended to promote a more focused set of policy priorities and enhance the efficiency of the legislative process.

With the introduction period now closed, the Legislature shifts its attention to the next phase: policy committee hearings, where bills will undergo their first formal review. In the coming weeks, hundreds of measures will be examined in policy and fiscal committees, helping shape the year's legislative agenda. Committees have already begun holding informational and oversight hearings in preparation for evaluating the newly introduced proposals.

Below is an overview of pertinent state actions from the month of February.

STATE BUDGET

LAO Update on State Revenues and Budget Implications

The Legislative Analyst's Office (LAO) reported potential **higher-than-expected revenues for 2024-25**, with estimates suggesting \$4.4 billion above the Governor's Budget projections for 2024-25 and \$2.4 billion above for 2025-26. This increase is primarily driven by stock market gains boosting high-income tax collections, though corporate and sales tax revenues remain weaker.

Despite this, the net budget impact may be limited. Much of the additional revenue must go to schools and reserves, and higher revenues in 2025-26 could reduce planned rainy-day fund withdrawals.

The LAO warns that stock market sustainability and inflation risks remain uncertain and advises policymakers to interpret revenue forecasts with caution. Their new forecasting guidelines emphasize:

- Expect multi-billion-dollar variances in state revenue forecasts.
- Focus on larger trends rather than smaller differences in projections.
- Weigh upside and downside risks when planning.
- Be cautious in interpreting early-year tax collection trends.
- Recognize that revenues and the economy do not always align.

For now, California’s short-term revenue outlook has improved, but long-term stability remains uncertain.

## STATE LEGISLATURE

As the bill introduction deadline steadily approached in the month of February, Speaker Robert Rivas released his legislative priorities, particularly on affordability—a central theme that has taken shape after the Los Angeles-area wildfires and a special session focused on countering federal policies dominated the first weeks of the legislative year. His strategy includes:

1. **Fast-Tracking Housing Legislation** – A package of bills will be introduced to expedite housing construction, especially in fire-ravaged coastal areas. These measures will require local governments and state agencies to accelerate permit approvals, freeze building standards, and enhance tenant protections for displaced residents. Speaker Rivas plans to add urgency clauses, ensuring the bills take effect immediately.
2. **Committee Hearings on Affordability** – On February 26, the Assembly’s Economic Development, Growth, and Household Impact Committee began a series of hearings on key cost-of-living challenges, including LA fire recovery, grocery prices, transportation, child care, and health care costs.
3. **Assessing Additional Affordability Legislation** – As lawmakers introduced bills before the deadline, Speaker Rivas began to evaluate which proposals could become part of a second round of affordability legislation, expected to be announced this spring. He previously stated that all legislation this session should be evaluated based on its impact on working families.

Several affordability-focused bills are already in play, addressing student loan debt forgiveness, tax breaks on essential goods, lower utility bills, and expanded child tax credits. However, housing remains the top priority, especially after the devastating LA wildfires, which destroyed over 16,000 homes and structures in a region already struggling with one of the nation’s worst housing shortages.

In addition to the focus on affordability, notable upcoming hearings include an informational hearing on **Proposition 36 implementation**—which deals with sentencing reforms for nonviolent drug offenders—and a hearing on the **state’s cap-and-trade program** and plans for its impending reauthorization. These discussions will be key in shaping California’s approach to criminal justice and environmental policy moving forward.

## Joint Public Safety Committee Hearing on Proposition 36 Implementation

In late February, the Assembly and Senate Public Safety Committees held a joint informational hearing to assess the statewide implementation of Proposition 36, the voter-approved measure reinstating felony charges for certain drug and theft crimes. The discussion focused on funding challenges, the impact on state prisons and local jails, and the need for mental health and substance use treatment resources.

Key takeaways from the hearing:

- **Funding Gaps & Legislative Response:** Prop 36 did not include a dedicated funding mechanism, leaving it to lawmakers and the Governor to determine how to cover the estimated 4,000 additional state prison inmates and increased caseloads in local courts and jails. Senator Jesse Arreguin, Chair of the Senate Public Safety Committee, reiterated that lawmakers are committed to ensuring funding aligns with voter intent.
- **Judicial & Law Enforcement Perspectives:** The Judicial Council of California reported an estimated 30,000–40,000 new felony cases statewide, with more than 56% involving drug-related offenses. Some law enforcement officials supported the measure as a tool to address retail theft and drug-related crime, while others raised concerns about the lack of treatment capacity for individuals opting for mandated rehabilitation.
- **Legislative Analyst’s Office (LAO) Findings:** The LAO challenged the Newsom Administration’s prison population projections, claiming they were overstated and should be revised in May. The office also urged increased legislative oversight to determine proper funding for local courts.
- **Equity & Rehabilitation Concerns:** Public defenders from Alameda and Stanislaus Counties raised concerns over racial disparities in felony filings and the lack of available treatment options, which has left some individuals waiting in jail without access to services.

The hearing underscored the need for a comprehensive funding plan to support courts, jails, and rehabilitation programs. Further legislative hearings are expected as budget negotiations continue and lawmakers work to balance public safety with effective rehabilitation strategies.

### **Proposition 4 Implementation Update: Wildfire Prevention Funding and New Fire Regulations**

With the passage of Proposition 4 in November 2024, California voters approved a \$10 billion Climate Resilience Bond, directing significant funding toward wildfire prevention, water infrastructure, coastal protection, and climate adaptation projects. Of this, \$1.5 billion is earmarked for wildfire prevention and forest resilience over the next five years, with \$325 million proposed for the FY25/26 cycle. Given the increasing severity of wildfires, rising insurance costs, and the need for stronger fire mitigation efforts, these funds are being expedited to support fire-prone communities ahead of the 2025 fire season.

On February 26, the Assembly Budget Subcommittee convened to discuss the allocation of these wildfire prevention funds. Key proposals include:

- \$9 million to CalOES for the Wildfire Mitigation Grant Program
- \$6 million to the Department of Conservation’s Regional Forest and Fire Capacity Program

- \$11 million for forest and vegetative waste removal
- \$80 million to CalFire and the Sierra Nevada Conservancy for regional wildfire prevention projects
- \$82 million for the Forest Health Program
- \$59 million for local fire prevention grants
- \$10 million for fuel reduction, structure hardening, reforestation, and land acquisitions, with 50% prioritized for low-income households

A major priority in the funding plan is ensuring at least 40% of funds benefit disadvantaged communities. CalFire noted that this goal is typically met, though adjustments may be made as needed to ensure equitable distribution. Two pilot projects in Riverside and Siskiyou counties will test localized funding approaches.

While much of the Proposition 4 wildfire funding will be distributed through existing CalFire and CalOES programs, concerns remain over uncertainties in FEMA matching funds and the allocation of the remaining \$39 million in uncommitted resources. Moving forward, legislative discussions will focus on ensuring these funds reach the most at-risk communities, strengthening local fire mitigation efforts, and addressing gaps in insurance affordability.

### **Bipartisan Legislative Coalition Introduces Fight for Firefighters Act**

On February 4, Senate President Pro Tem Mike McGuire and Senate Republican Leader Brian Jones, joined by a bipartisan legislative coalition and CAL FIRE firefighters and leadership, held a press conference at the State Capitol promoting legislation aimed at strengthening the state's firefighting and wildfire prevention efforts. The Fight for Firefighters Act ensures that CAL FIRE maintains a permanent, year-round firefighting force. The proposal includes hiring 3,000 full-time, permanent firefighters to ensure all 361 fire engines statewide are fully staffed and operational year-round. Specifically, the Act calls for hiring 1,520 firefighters for the 38 statewide wildfire reduction crews and 1,480 firefighters for all Helitack bases year-round.

The fiscal impact of the Act is estimated at **\$175 million to \$185 million in ongoing funding**, including allocations to the six CAL FIRE contract counties. Additionally, Los Angeles County is proposed to receive a **one-time funding of \$26 million**. This could be offset, according to Senate Pro Tem Mike McGuire, by **\$8 million** in annual savings from transitioning seasonal firefighter positions to full-time roles by reducing unemployment insurance costs with firefighter layoffs.

The ongoing funding allocation for each CAL FIRE contract county, based on state responsibility acres within each county, is as follows:

- Kern County – **\$14.5 million**
- Los Angeles County – **\$9.4 million**
- Marin County – **\$2.3 million**
- Orange County – **\$3 million**
- Santa Barbara County – **\$4.1 million**
- Ventura County – **\$6.6 million**

## Senate Budget and Fiscal Review Committee: Transit Funding in California

On February 7, the Senate Budget and Fiscal Review Committee convened an informational hearing on transit funding in California. Committee members received testimony from three panels, which provided an overview of transit funding and operations, examined recent state investments, and shared perspectives from transit operators.

The Legislative Analyst's Office (LAO) presented an overview of the state's transit funding and highlighted its primary revenue sources and recent financial shifts. The COVID-19 pandemic severely impacted transit ridership and agency budgets, with ridership dropping over 50% in 2020. Although recovery is ongoing, 2023 ridership remained 29% below pre-pandemic levels. To address short-term funding gaps, the federal government provided nearly \$70 billion nationwide, with California agencies receiving \$9.8 billion. These funds helped stabilize operations, prevent layoffs, and maintain essential services. However, as federal relief wanes, some agencies continue to face financial challenges, requiring additional long-term solutions.

Senate Bill 125 (SB 125), passed in 2023, allocated funding to support public transit agencies across the state, providing both short-term relief and long-term investment. SB 125 designated a portion of state transportation funds to help agencies address budget shortfalls, maintain operations, and enhance service reliability. Notably, SB 125 introduced flexibility in the use of certain state transit funds, enabling agencies to cover operating expenses. In addition to this immediate support, the legislation aimed to boost transit ridership and modernize public transportation infrastructure.

A key provision of SB 125 is the creation of a Transit Transformation Task Force (task force). The task force will develop policy recommendations on various issues, including service and fare coordination, land use and housing policies to promote transit use, and improving safety and cleanliness of services. Additionally, it will focus on workforce recruitment and retention, as well as identifying new revenue sources for transit operations and capital projects.

Mark Tollefson, CalSTA Undersecretary, provided an update to the Committee about the task force, and its progress on several key strategies. One of the primary focuses of the task force has been expediting the delivery of transit-supportive projects. Among the recommendations approved by the task force thus far include allowing exemptions or preemptions of local and state permitting requirements for identified priority transit routes and establishing by-right permitting for transit infrastructure such as bus shelters and transit priority lanes within cities and state right-of-ways. CalSTA, in consultation with the task force, is required to submit its final report with policy recommendations to the Legislature by October 31, 2025.

Key discussion points with Committee Members included the need for long-term, sustainable funding solutions, and Members debated the role of transit subsidies in comparison to road infrastructure investments and the broader public benefits of transit funding. Safety concerns, fare revenue challenges, and public perception of transit were also central to the conversation, with agencies implementing enhanced cleaning, security measures, and fare enforcement to improve the rider experience.

Looking forward, transit agencies will continue refining financial projections and exploring funding solutions to address anticipated budget shortfalls, particularly as SB 125 funding expires in 2026. Lawmakers will assess options for additional state support while considering long-term funding mechanisms, such as potential local tax measures. Meanwhile, agencies will implement key

capital projects and service expansions, including rail developments, service restorations, and the transition to zero-emission fleets, while evaluating ridership trends and operational efficiencies. Efforts to enhance public safety and service reliability will also continue, with investments in security personnel, infrastructure, and de-escalation training. Transit leaders and stakeholders will maintain engagement with the Legislature to advocate for sustainable funding solutions, emphasizing the economic, environmental, and equity benefits of public transportation.

## **EXECUTIVE BRANCH ACTIVITY**

### **Governor Newsom Signs Executive Orders**

Governor Gavin Newsom signed many notable executive orders in the month of February. Two executive orders signed at the beginning of February include wildfire relief and prevention. On February 4, the Governor signed [Executive Order N-17-25](#), which supports communities recovering from the recent wildfires in Los Angeles. The order addresses housing concerns by modifying price gouging protections to ensure they reflect the reasonable costs of housing in Los Angeles County and to prevent excessive price increases while promoting housing availability for those displaced by the fires.

Additionally, it provides relief to affected families by extending deadlines for submitting required documentation for enrollment in state preschool and childcare programs. Specifically, families experiencing homelessness in these counties now have an additional 60 days beyond the original deadline to submit necessary paperwork for the California State Preschool Program and the Child Care and Development Program. The order also suspends the requirement for these programs to complete a self-evaluation until June 30, 2025, acknowledging the operational challenges faced by service providers in the impacted areas. Finally, the order grants flexibility to local educational agencies, allowing them to continue serving displaced students who may be temporarily residing outside their original district boundaries.

[Executive Order N-18-25](#), signed on February 6, directs local governments to incorporate wildfire-hardening measures into planning, design, and construction across approximately 2.3 million acres of Local Responsibility Areas (LRA), where local authorities oversee wildfire prevention and response efforts.

A key element of the order involves updating the Fire Hazard Severity Zone maps for LRA's to identify new areas where developments must adhere to stringent wildfire-resilient building codes and land-use planning standards. The revisions will add approximately 1.4 million acres to the higher tiers of fire hazard severity, with the High-Fire Hazard Severity Zone expanding by roughly 1.16 million acres and the Very High-Fire Hazard Severity Zone increasing by about 247,000 acres. New developments within these zones will be subject to the state's most rigorous wildfire resilience requirements.

The updated maps will be rolled out in phases, one region at a time, beginning in Northern California. Local governments will have 120 days to review and adopt ordinances that align with the State Fire Marshal's recommendations. In addition, the order directs the State Board of Forestry to implement "Zone 0 regulations", requiring the establishment of an ember-resistant zone within five feet of structures in the highest fire severity areas—to further mitigate fire risks and enhance community resilience against devastating wildfires.



Lastly, the order requires the Department of Forestry and Fire Protection (CAL FIRE) and the Governor's Office of Emergency Services (Cal OES) to work with local, federal and tribal partners on improvements to the Federal resource ordering system for wildfire response.

### **Governor Announces New Housing and Homelessness Accountability Website, States Intentions for Future Rounds of Flexible Homeless Funding**

In late February, Governor Gavin Newsom launched [Accountability.ca.gov](https://www.accountability.ca.gov), a new statewide platform to track housing and homelessness funding, reinforcing his push for greater accountability and a stronger focus on encampment abatement. The tool provides county-level data on housing production, compliance with state mandates, homelessness trends, and fund allocations.

Alongside this, the Governor signaled a major shift in homelessness funding, prioritizing encampment resolution over broader homelessness initiatives. He announced his intention to add a clawback provision to future rounds of the Homeless Housing, Assistance, and Prevention (HHAP) program, which would allow the state to reclaim funds from jurisdictions that fail to fully utilize their allocations or demonstrate measurable progress.

Additionally, the HHAP Round 6 NOFO was released in February, making \$760 million available to local jurisdictions. However, Newsom has excluded additional HHAP funding from the January budget, instead redirecting state resources toward the Encampment Resolution Grant Program, which prioritizes the removal of encampments and the transition of individuals into stable housing. These changes mark a clear shift in the administration's priorities, with a heightened focus on visible reductions in street homelessness and strict accountability for local governments. Jurisdictions should review the [Accountability.ca.gov](https://www.accountability.ca.gov) platform and HHAP funding guidelines to ensure compliance with evolving state expectations.

### **Fire Hazard Map Release & Public Comment Period**

In addition to wildfire prevention funding, California fire officials recently released updated fire risk maps for cities and towns across the Bay Area and Northern California, marking the first hazard update in over a decade. These maps will guide stricter fire-resistant building and landscape regulations, such as the ban on combustible materials within five feet of homes. Property owners in "very high fire hazard" areas will face the strictest building codes, while those in "high" risk zones must also follow upgraded fire-resistant standards.

CalFire is releasing the maps in phases, with the next sets covering:

- March 10 – Central California, including Sacramento
- March 24 – Southern California

To engage in the process, local agencies should review the newly designated fire hazard severity zones and assess their impact on local building codes and fire safety regulations. Local governments are encouraged to work with CalFire and regional agencies to ensure the accuracy of designations and address any discrepancies. Additionally, they can submit comments or propose boundary refinements within the **120-day public review period** before the final adoption of the maps later this year.

## LCFS Amendment Review and Market Response

The California Air Resources Board (CARB) announced that the Office of Administrative Law (OAL) has disapproved the agency's amendments to the Low Carbon Fuel Standard (LCFS) on technical grounds related to clarity requirements. According to CARB, this procedural decision does not impact the substance of the amendments, and the agency will revise the language accordingly before resubmitting for approval. The LCFS remains in effect in its current form.

Despite CARB's assurances, the announcement triggered significant volatility in the LCFS credit market, with prices dropping from \$75 per ton to \$57 before rebounding to \$66, according to market sources. The amendments in question, which were approved by CARB in November 2023, were designed to increase program stringency and drive up credit prices for lower-carbon fuels. This follows a period of record-low credit prices, largely due to an oversupply of renewable diesel in the market since 2021.

The delay has also reignited policy debates over potential **fuel price impacts**. Critics, including Senate Minority Leader Brian Jones, framed the development as a pause on what they characterize as a state-imposed gas price increase. Meanwhile, industry groups benefiting from LCFS credits, such as biofuel and hydrogen producers, have urged swift resolution to avoid market uncertainty.

OAL's disapproval of regulatory amendments is not uncommon. Since 2022, OAL has rejected seven CARB regulations on similar clarity grounds, with subsequent approvals following an average resubmission timeline of 130 days, according to industry analysis.

Separately, attention is turning to California's **cap-and-trade program**, as CARB prepares to release results from the latest quarterly auction. Previous auctions have shown carbon allowance prices hovering just above the state-set price floor, raising concerns about market stability. Legislative discussions on cap-and-trade reauthorization ahead of its 2030 sunset, led by Assemblymember Isaac Bryan and others, are expected to intensify in response to auction outcomes.

The delay in LCFS amendments creates **uncertainty for local governments** relying on LCFS credit revenues for clean transportation projects. Expected increases in credit values are now on hold, affecting EV infrastructure, fleet electrification, and transit programs. Municipal fleets may see a temporary reprieve from fuel cost increases, but long-term uncertainty remains. Planning and budgeting for state climate goals may require adjustments, and legislative debates over LCFS impacts could shape future funding.

## FEDERAL UPDATES

### LEGISLATIVE BRANCH ACTIVITY

#### House and Senate Pass Dueling Budget Resolutions

The Senate and House have passed competing budget resolutions, marking the completion of the first step in the budget reconciliation process. These resolutions aim to advance key elements of President Donald Trump's legislative agenda. Budget reconciliation is a fast-track process that allows certain tax, spending, and debt limit legislation to pass in the Senate with a simple majority.

The next step requires the House and Senate to reconcile their differences and adopt a unified budget resolution before it can move forward as legislation.

The Senate's Budget Committee [resolution](#) would add \$517 billion to the deficit over the next decade. That includes \$150 billion for defense and \$350 billion for border and immigration measures, and instructs several other Senate Committees to submit policy recommendations implementing these funding levels by March 7. Below is a high level overview of the committee instructions to increase and reduce spending for the period of fiscal years 2025 through 2034:

- Agriculture – reduce the deficit by not less than \$1 billion
- Armed Services – increase the deficit by not more than \$150 billion
- Commerce, Science and Transportation – increase the deficit by not more than \$20 billion
- Energy and Natural Resources – reduce the deficit by not less than \$1 billion
- Environment and Public Works – increase the deficit by not more than \$1 billion
- Finance – reduce the deficit by not less than \$1 billion
- Health, Education, Labor and Pensions – reduce the deficit by not less than \$1 billion
- Homeland Security – increase the deficit by not more than \$175 billion
- Judiciary – increase the deficit by not more than \$175 billion

The House Budget Committee's [resolution](#) calls for \$4.5 trillion to be spent on tax cuts and \$1.5 trillion on spending cuts, with instructions to other House Committees to submit policy recommendations implementing these funding levels by March 27. Below are the instructions to committees to increase or reduce spending for the period of fiscal years 2025 through 2034 with related policy proposals:

- Agriculture – reduce the deficit by not less than \$230 billion
- Armed Services – increase the deficit by not more than \$100 billion
- Education and Workforce – reduce the deficit by not less than \$330 billion
- Energy and Commerce – reduce the deficit by not less than \$880 billion
- Financial Services – reduce the deficit by not less than \$1 billion
- Homeland Security – increase the deficit by not more than \$90 billion
- Judiciary – to increase the deficit by not more than \$110 billion
- Natural Resources – reduce the deficit by not less than \$1 billion
- Oversight and Reform – reduce the deficit by not less than \$50 billion
- Transportation and Infrastructure – reduce the deficit by not less than \$10 billion
- Ways and Means – increase the deficit by \$4.5 trillion

Both House and Senate leaders have yet to agree on how to move forward with budget reconciliation. The Senate hopes to give President Trump a quick win by enacting a narrower border-energy-defense spending package now, and extending the tax rates later. The House is leaning toward one bill due to the slim margin of GOP control. Additional details on the path forward will materialize as negotiations continue in the weeks to come.

### **FY2025 Appropriations Update**

On February 24, House Appropriations Committee Chair Tom Cole said that negotiators are still trading offers as both sides seek a compromise to keep the government funded, but he cautioned a stopgap is becoming more likely the longer Congress goes without a deal. Chairman Cole and

House Speaker Mike Johnson are considering a full-year stopgap to keep the government funded through the end of the fiscal year on September 30, 2025.

The Department of Government Efficiency's effort to shrink the size of government and implement funding cuts without approval from Congress has complicated negotiations. Congressional Democrats see the upcoming March 14 shutdown deadline as a way to counter some of those efforts. Senate Minority Leader Chuck Schumer also said earlier this month that Democrats will push for language to unwind the recent measures by the Trump administration.

### **Governor Newsom Requests \$40 Billion in Aid for LA Fires**

On February 21, Governor Gavin Newsom sent a [letter](#) to congressional leaders requesting \$40 billion in federal funding to cover the long-term recovery and rebuilding effort for the Los Angeles fires. In the letter, Governor Newsom wrote that as the state continues to assess the damage while conducting active response and recovery efforts, officials expect to identify additional funding needs beyond the \$40 billion. Senators Adam Schiff and Alex Padilla came out in support of the Governor's latest request.

Governor Newsom outlined \$16.8 billion for public assistance emergency work, \$9.9 billion to repair houses and businesses, \$5.3 billion for business loans, \$4.32 billion for business grants, \$2 billion for low-income housing tax credits and hundreds of millions more for transportation, water infrastructure, and other programs.

The letter comes amid weeks of debate centered around whether the anticipated disaster aid for California would come with conditions. President Donald Trump, congressional Republicans and presidential allies contended the money for California should come with strings attached

### **Senate Environment and Public Works Committee Advances Brownfields Reauthorization**

On February 5, the Senate Committee on Environment and Public Works conducted a meeting where members considered and unanimously passed the *Brownfields Reauthorization Act of 2025* (S.347). The legislation amends the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 to reauthorize funding for brownfields revitalization. Brownfields are properties where the presence or potential presence of hazardous substances, pollutants, or contaminants complicates their expansion, redevelopment, or reuse.

S. 347 seeks to continue support for the assessment, cleanup, and redevelopment of brownfield sites across the United States, promoting environmental health and economic growth in affected communities. Revitalizing these sites can lead to economic development, environmental cleanup, and community revitalization. The legislation now moves to the full Senate for consideration.

### **House Votes on HALT Fentanyl Act**

On February 6, the House passed H.R. 27 the Halt All Lethal Trafficking of Fentanyl Act (HALT Fentanyl Act) with bipartisan support, advancing efforts to combat the fentanyl crisis. The bill would permanently classify fentanyl-related substances as Schedule I drugs under the Controlled Substances Act, aiming to provide law enforcement with stronger tools to address distribution and trafficking. The legislation now moves to the Senate for further consideration, as House Republicans continue to prioritize immigration and fentanyl-related policies in their agenda.

Currently, prescription fentanyl is classified as a Schedule II controlled substance. However, fentanyl's chemical structure can be modified to create similar substances that may not fall under existing federal drug schedules.

Opponents of H.R. 27, including some Democrats, argue that the bill prioritizes punitive measures over public health approaches, potentially leading to mass incarceration. They warn that permanently classifying all fentanyl-related substances as Schedule I drugs could hinder scientific research and criminalize compounds without proven harm. Critics also contend that the bill lacks sufficient provisions for addiction treatment, harm reduction, and overdose prevention.

## House Moves to Undo Biden Era Energy Rules

The House recently voted to repeal two key regulations from the Biden administration, leveraging the Congressional Review Act (CRA), which allows Congress to overturn federal rules with a joint resolution of disapproval. The CRA process requires passage in both chambers and is subject to a presidential veto, making it more effective when Congress and the White House are controlled by the same party.

First, the House voted to repeal the methane fee, a provision established under the Inflation Reduction Act that imposes penalties on methane emissions exceeding a set threshold. The fee is scheduled to begin at \$900 per metric ton in 2024 and rise to \$1,500 by 2026. Republicans and oil industry groups have criticized the fee as a tax on natural gas and have filed lawsuits to block its implementation. Additionally, Republicans have discussed repealing the methane fee as part of a broader reconciliation package.

The House also voted to block a 2024 regulation from the Biden administration requiring higher energy efficiency standards for gas-burning tankless water heaters, set to take effect in December 2029. The rule, issued by the Department of Energy under the Energy Policy and Conservation Act, aims to reduce carbon emissions and lower consumer gas bills. However, opponents argue that it would limit consumer choice and raise prices by eliminating more affordable models. The Trump administration announced a postponement of this rule in February 2025.

## EXECUTIVE BRANCH ACTIVITY

### Department of Transportation Announces Review of California High-Speed Rail Project

The Federal Railroad Administration (FRA) [initiated a review](#) of the California High-Speed Rail Authority (CHSRA). This review will help determine whether roughly \$4 billion should remain committed to the proposed project to build high-speed rail in the California Central Valley between Merced and Bakersfield.

The California High-Speed Rail project is facing massive cost overruns and delays, with the Merced-to-Bakersfield segment alone now costing more than the entire original budget for the full San Francisco-to-Los Angeles route. The estimated total cost has more than tripled to \$106 billion, with a funding gap of up to \$103.1 billion. Even with federal support, significant financial shortfalls remain, and the project is unlikely to be completed by 2033.

FRA is now investigating these issues, reviewing whether CHSRA has met its funding obligations. Meanwhile, a private company, Brightline West, is making faster progress on a competing high-speed rail project connecting Los Angeles and Las Vegas, with service expected by 2028.

## White House Starts Unwinding Environmental Permitting Rules

The White House is dismantling the rules that clarify how environmental permits are issued for federal projects such as pipelines, highways, and transmission lines. The Council on Environmental Quality (CEQ) submitted an [interim final rule](#), titled *Removal of National Environmental Policy Act Implementing Regulations*, which circumvents the typical notice and comment process and can take effect immediately. The rule change aims to speed up permitting, but opponents argue that it will accelerate climate change, harm communities, and lead to more litigation.

This is consistent with President Trump's efforts to reduce red tape and regulation. President Trump set a goal during his first term to eliminate two regulations for every new one. This time, he has said, he wants to slash 10 regulations for each new one. President Trump has also signed a series of executive orders aimed at boosting American fossil fuels and undoing policies that favor electric vehicles.

Previously, President Trump signed an [executive order](#) giving the CEQ until February 19 to consider rescinding all rules issued under the National Environmental Policy Act and replace them with nonbinding guidance. Agencies would still have to do National Environmental Policy Act analyses if the rules are scrapped.

## Trump Administration Challenges California Over Ban on Gasoline Cars

The Environmental Protection Agency (EPA) will submit air pollution waivers to Congress for review in an initial strike against California car pollution regulations. The regulations compel zero-emission vehicle sales, which the President says limits consumer choice. EPA Administrator Lee Zeldin said he would formally subject EPA's approval of those California rules to congressional scrutiny.

The move empowers congressional Republicans to swiftly repeal the pollution standards using expedited procedures under a law known as the Congressional Review Act. Doing so could effectively wipe away California's Clean Cars II program, which mandates zero-emission vehicles and ultimately bans the sale of gasoline-powered cars in 2035. Carmakers, auto dealers and fuel producers that have called California's standards unachievable. Refiners and biofuel producers have challenged some of the requirements in federal court.

The Congressional Review Act allows Congress to review and repeal federal regulations issued by executive agencies within a specified time frame through a joint resolution of disapproval. It could take months for the agency to justify a reversal. In the meantime, the requirements are already affecting automakers. Under Clean Cars II, automakers in California and others abiding by the regulation must sell at least 35% zero-emission vehicles in 2026.

## Trump Administration Halts Program to Expand US EV Chargers

The Department of Transportation's Federal Highway Administration (FHWA) announced in a [letter](#) that it is suspending approval of funds intended to be distributed to states from the National Electric Vehicle Infrastructure Formula Program (NEVI). NEVI provides funding to add chargers

mostly along the interstate highway system. No new obligations will occur under the program, but reimbursements for existing commitments will continue to avoid disruption.

In the letter, the FHWA stated that most statutory formula programs require the Secretary to make the prescribed apportionments to the States on a specific date and then make the funds available for obligation, but the NEVI oversteps boundaries by requiring the Secretary to approve a plan for each State describing how the State intends to use its NEVI funds. The FHWA aims to have updated draft NEVI Formula Guidance published for public comment in the spring.

The NEVI program was included in the 2021 Bipartisan Infrastructure Law. It allocated \$5 billion over five years to install chargers in every state in an effort to jump-start acceptance of the plug-in cars. President Trump has made rescinding President Biden's pro-EV initiatives a key plank of his economic platform. In his address at the Republican National Convention in July, he promised to "end the electric vehicle mandate from day one" of his second administration.

California has led the United States in the number of electric vehicles and charging locations every year since 2016, accounting for 37% of U.S. registered light-duty EVs and 27% of EV charging locations at the end of 2022.

### **President Trump Unveils 25% Tariff on Steel and Aluminum**

President Trump announced that all imported steel and aluminum will be subject to a 25% tariff, and that the tariffs would apply to shipments from all countries. The tariffs are set to go into effect on March 4. The announcement comes as the US steel industry is looking to recover from its worst year since President Trump's first term in office. Domestic steelmakers have complained that a renewed uptick in imports has hurt their profits and production numbers.

The US relies on aluminum imports from countries including Canada, the United Arab Emirates and Mexico, to meet the vast majority of demand—net imports added up to more than 80% in 2023, according to Morgan Stanley. Steel imports account for a smaller portion of overall consumption, but are vital for sectors leaning on specialty grades, including aerospace, auto manufacturing and energy, from wind developers to oil drillers.

### **DOGE Announces \$881 Million in Cuts for Education Department**

President Donald Trump has empowered Elon Musk to review federal spending through an entity they are calling the Department of Government Efficiency (DOGE). The latest target of this effort is the Department of Education as funds for diversity programs and research initiatives have been cut. The department terminated 89 contracts, worth \$881 million, according to an [X post](#) from the Department of Government Efficiency, but DOGE did not say which contracts were ended. In a separate [post](#), DOGE said the department also terminated 29 training grants for diversity, equity and inclusion that total \$101 million.

One of the grants sought to train teachers to "help students understand and interrogate the complex histories involved in oppression, and help students recognize areas of privilege and power on an individual and collective basis," according to the post. The cuts come as the president is expected to issue an executive order this month to wind down the department.

Republican states are embracing the idea of a future with no federal Department of Education, preparing plans for its Trump-promised demise and voicing confidence that their own agencies can pick up the slack. Trump's promise to eliminate the Department of Education is not possible without an act of Congress. While legislation has been introduced to achieve this, it is not likely that it will overcome the 60 vote filibuster threshold. The Trump Administration plans to continue to unveil executive actions to significantly reduce the Department's influence

### **Trump Administration Lays Off Probationary Federal Workers**

The Trump administration has initiated extensive layoffs for probationary federal employees who have not yet secured civil service protections. Directed by the Office of Personnel Management, the layoffs are part of a broader strategy to significantly reduce the federal workforce. Recently, President Trump signed an executive order mandating large-scale staff reductions and appointed Elon Musk to lead efforts in cutting government expenditures. Legal experts say the moves are likely unlawful and that these actions run the risk of doing long-term damage to critical workings of the federal government.

The confirmed list of agencies with mass layoffs to probationary employees is listed below:

- Consumer Financial Protection Bureau
- Department of Education
- Department of Energy
- General Services Administration
- Office of Personnel Management
- Small Business Administration
- US Forest Service
- Veterans Affairs
- National Nuclear Security Administration
- Housing and Urban Development

### **White House Moves to Shut down USAID**

On February 3, Elon Musk announced that he and President Trump had agreed to shut down the United States Agency for International Development (USAID). Following this declaration, USAID staff were instructed to avoid the agency's headquarters, and many lost access to internal systems. These actions have led to significant disruptions in global aid programs, including the closure of health clinics in refugee camps and the suspension of critical services such as water and sanitation.

Elon Musk, appointed to lead the Department of Government Efficiency (DOGE), has been a vocal critic of USAID, labeling it a "criminal organization" and asserting that it is "beyond repair."



The actions have caused widespread uncertainty in Washington about the potential for future cuts to programs, agencies, and departments.

### **HUD Halts Enforcement of Equal Access Rule**

Department of Housing and Urban Development (HUD) Secretary Scott Turner has directed the department to halt enforcement of the 2016 Equal Access Rule, which prohibits discrimination in HUD-funded housing and shelter programs based on sexual orientation, gender identity, or marital status. The Equal Access Rule was initially published in 2012 and it expanded in 2016 to specifically protect transgender individuals from discrimination in emergency and transitional housing. This expansion was intended to protect transgender individuals from discrimination in accessing emergency and transitional housing. The Equal Access Rule remains in place, rescinding it would require a formal regulatory process. Secretary Turner has indicated that this is just the first of many upcoming policy shifts within HUD.

Below are the impacts of Secretary Turner's order:

- HUD-funded programs, shelters, and service providers will determine eligibility based on an individual's biological sex at birth (male or female).
- The previous mandate allowing individuals to self-identify their gender for housing and shelter access will no longer be enforced.
- The directive aligns HUD's policies with President Trump's executive order to recognize only male and female sexes within federal agencies.

### **President Trump Signs Executive Order Limiting the Role of Independent Agencies**

President Trump signed an executive order granting the White House direct oversight of independent federal regulators, including the Securities and Exchange Commission, the Federal Trade Commission, and the Federal Communications Commission. These agencies typically are run by bipartisan panels whose members are nominated by the President and confirmed by the Senate for fixed terms. The White House believes that independent regulators could undermine the President's agenda and the will of the voting public.

The order allows the White House Office of Management and Budget (OMB) to set performance standards and management objectives for agency heads. OMB may also adjust agency funding based on "activity, function, project, or object" that could conflict with the President's agenda. Additionally, independent agency leaders will be required to appoint White House liaisons to coordinate with the administration.

Critics argue this move could limit Congress's control over agency spending and prompt legal challenges, as courts may need to weigh in on the extent of executive authority over independent bodies.

# REPORT

DATE: March 20, 2025  
TO: Governing Board  
FROM: Marisa Creter, Executive Director  
RE: **CONTRACT SUMMARY REPORT: FIRST & SECOND QUARTER**

## **RECOMMENDED ACTION**

Receive and file.

## **BACKGROUND**

**Under the Executive Director’s signing authority, the SGVCOG executed the following new purchase orders/contracts/task orders/agreements between July 1 and December 31, 2024:**

<b>Agency/Firm</b>	<b>Purpose</b>	<b>Total NTE Amount</b>
Craftwater Engineering	Upper Los Angeles River Watershed (ULAR) 2024 annual report.	\$60,479
Corporate Business Interior	Additional office workstations and conference room table/chairs.	\$35,619
Digital Scepter	Firewall network subscription renewal.	\$4,328
FMF Pandion	ULAR watershed monitoring services.	\$225,000
Mark Thomas	Grant writing for Railroad Crossing Elimination Grant Program.	\$34,057
Pedroza Concrete Systems Inc	Site cleanup for Turnbull Canyon project.	\$19,780
PlanetBids, LLC	Support services for the PlanetBids bid management system.	\$19,360
Star Ford Lincoln	Cargo van for SGV CARE program.	\$65,876

**Under the Executive Director’s signing authority, the SGVCOG executed the following memorandum of agreements to disburse funding between July 1 and December 31, 2024:**

<b>Agency/Firm</b>	<b>Purpose</b>	<b>Total NTE Amount</b>
All Souls	Funding to support food distribution services within the City of Alhambra.	\$25,000
Azusa	Rapid Housing Development (RHoD) Program funding to support the City’s interim housing site.	\$225,000
Baldwin Park	Funding to support City specific food recovery programs, including materials, and other items related to compliance.	\$28,852

# REPORT

Pomona	Funding to support City specific food recovery programs, including materials, and other items related to compliance.	\$58,447
Duarte	Funding to support City specific food recovery programs, including materials, and other items related to compliance.	\$17,886
First Baptist Church of Alhambra	Funding to support weekly Church food distribution events.	\$25,000
East SGV Coalition for the Homeless	Funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness.	\$35,000
God's Pantry	Funding to rehabilitate site in Pomona to provide 14 beds of interim housing for clients experiencing homelessness	\$229,950
San Marino	Funding to support City specific food recovery programs, including materials, and other items related to compliance.	\$50,000
Support Solutions	Rapid Housing Development (RHoD) Program funding to secure and lease units for 12 months in order to provide interim housing to persons experiencing homelessness or those at-risk of homelessness.	\$200,000
Tri City Mental Health Authority	Funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness.	\$35,000

**Under the Executive Director's signing authority, the SGVCOG executed the following amendments to agreements/contracts between July 1 and December 31, 2024:**

<b>Agency/Firm</b>	<b>Purpose</b>	<b>Amendment Amount</b>	<b>Total NTE Amount</b>
Alhambra	Additional funding for City specific programs to perform homelessness outreach and provide supportive services to people experiencing homelessness.	\$60,000	\$90,000
Arcadia	Additional funding from the Housing Solutions program to support people experiencing homelessness and families at risk of becoming homeless.	\$60,000	\$100,000
Baldwin Park	Additional funding from the Housing Solutions Fund program to house, rehouse, and stabilize households	\$32,500	\$52,500

# REPORT

	who are either at-risk of, or are experiencing, homelessness.		
Biggs Cardosa Associates, Inc.	Additional budget and scope to support Phase 3 design for Fullerton Road grade separation project.	\$403,988	\$5,365,746
City Net	Additional funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness.	\$10,000	\$20,000
Duarte	Additional funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness.	\$3,500	\$13,500
Family Promise	Additional funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness	\$25,000	\$35,000
Foothill Unity	Additional funding to support operation of food recovery hub, including equipment, staffing and general operations.	\$80,000	120,223
Foothill Unity	Additional funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness.	\$10,000	\$20,000
Glendora	Additional funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness.	\$50,000	\$100,000
God's Pantry	Additional funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness.	\$35,000	\$45,000
Heart of Compassion	Additional funding to support operation of food recovery hub, including equipment, staffing and network development.	\$80,000	\$108,674
KPFF Consulting Engineers	Additional budget for Phase 2 final design of the Gold Line Pedestrian Bridge project.	\$42,365	\$804,807

# REPORT

Moffatt & Nichol	Additional budget to support Phase 3 final design of the at-grade crossing safety improvements.	\$58,100	\$1,334,000
Moffatt & Nichol	Additional budget and scope for Phase 4 design/construction for Montebello corridor grade separation project.	\$154,000	\$3,510,000
Monterey Park	Additional funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness.	\$10,000	\$20,000
Right of Way	Additional budget and scope for Traffic control services to support upcoming open streets events.	\$17,188	\$232,033
SDI Presence, LLC	Additional budget and time extension to provide IT support for agency and employees.	\$30,000	\$156,298
SRK Architects, Inc	Additional funding and scope to support work related to adaptive reuse of an RHT owned church in Pomona for use as shared housing.	\$305,273	\$552,000
San Dimas	Additional funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness.	\$6,000	\$26,000
Support Solutions	Additional funding to continue lease of shared housing units to provide interim housing to persons experiencing homelessness or those at-risk of homelessness.	\$15,279	\$249,999
Sycamores	Additional funding from the Housing Solutions Fund program to house, rehouse, and stabilize households who are either at-risk of, or are experiencing, homelessness.	\$45,000	\$55,000
WSP USA, Inc.	Additional budget for construction management services for the Fairway Dr. grade separation project.	\$84,644	\$15,687,538

Prepared by:

*Joan Powe*

Joan Powe  
Principal Management Analyst



Levonn Gardner  
Management Analyst

Approved by:

*Marisa Creter*

\_\_\_\_\_  
Marisa Creter  
Executive Director

# HOUSING AND HOMELESSNESS REPORT



WINTER 2025

This quarterly report is a summary of present work and recent outcomes and accomplishments of the SGVCOG's Measure H-funded programs. Cities and providers provide SGVCOG staff with necessary data to develop this report and is only reflective of Measure H-funded projects and programs.

## MEASURE H - FUNDED PROGRAMS



### **Regional Outreach and Supportive Services Program**

The Los Angeles Centers for Alcohol and Drug Abuse (L.A. CADA) provides additional outreach and services for people experiencing homelessness (PEH) or at risk of homelessness to supplement services that currently exist in the region.



### **Housing Solutions Fund**

The Housing Solutions Fund provides additional assistance to cities and service providers with direct costs related to housing, rehousing, and stabilizing clients who are either at-risk or experiencing homelessness in the San Gabriel Valley.



### **Rapid Housing Development Program (RHoD)**

Introduced in FY 24-25, RHoD allows the SGVCOG to contract with cities and service providers to secure units and/or beds on a longer-term basis (anticipated 1 year) that are available more quickly than the time it takes to construct affordable housing units. The goal of the program is to increase the number of housing units and beds available for PEH.



### **Innovative Local Projects**

4 cities/cohorts chose to opt out of regional programming to receive funding that supports the implementation of projects that serve people experiencing homelessness in their cities.



### **Regional Coordination**

The SGVCOG supports the region's regional response to homelessness by supporting member cities' projects, providing program data and information on best practices, continuing the Village 143 program, and helping to encourage community support.

# PROGRAM METRICS & ACCOMPLISHMENTS

September - December 2024

## REGIONAL OUTREACH & SUPPORTIVE SERVICES PROGRAM

1,473

People engaged through outreach

643

Supportive services referrals

57

Interim housing linkages

41

Substance Use Disorder (SUD) linkages

## RAPID HOUSING DEVELOPMENT PROGRAM (RHOD)

3

Agreements executed

### City of Azusa

Operational cost support for the Azusa Resource Center (ARC), 25-unit interim housing site

### God's Pantry

Project implementation and support for 14 interim housing beds with a focus on transition-aged youth

### Support Solutions

Unit acquisition, operation and case management for 3 shared-housing sites

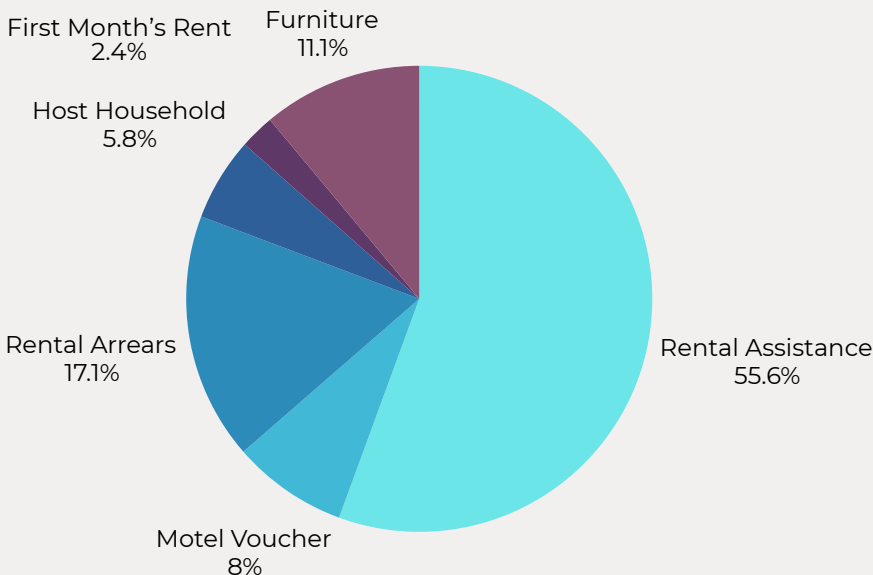
## HOUSING SOLUTIONS FUND

82

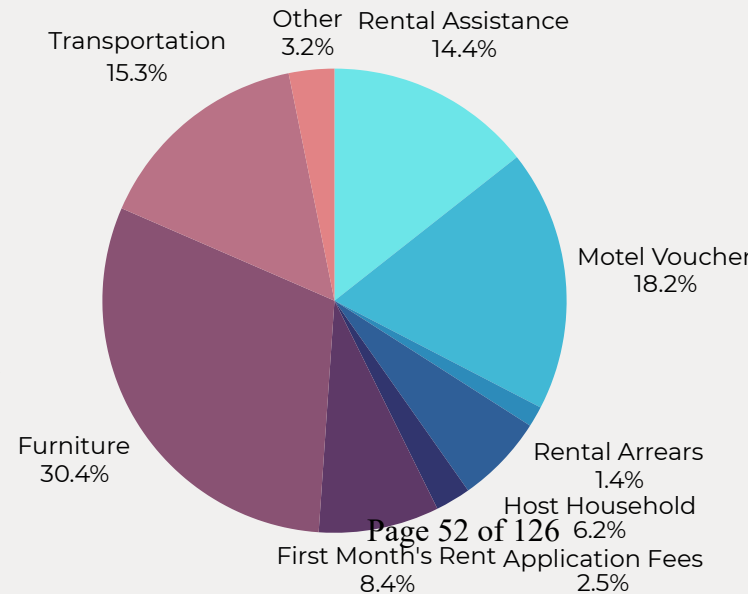
Clients served

### HSF EXPENDITURES BY EXPENSE CATEGORY

#### Families



#### Individuals





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**MEMORANDUM**

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**To:** San Gabriel Valley Council of Governments  
Executive Committee  
Governing Board

**From:** Townsend Public Affairs  
Carlin Shelby, Senior Associate  
Elisa Arcidiacono, Senior Associate

**Date:** March 20, 2025

**Subject:** State Housing Bond & Local Housing Trust Fund (LHTF) Program Letter

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Background

In the 2024 legislative session, the Legislature prioritized climate and school facilities bonds over a statewide housing bond. Now, in 2025, lawmakers are refocusing efforts on advancing a housing bond proposal. Two bills—one in each house—have been introduced to authorize a \$10 billion statewide housing bond.

AB 736 by Assemblymember Buffy Wicks (D-Oakland) and SB 417 by Senator Christopher Cabaldon (D-Yolo) both propose bonds to fund affordable housing, though they differ slightly in scope and funding allocations. Below is a high-level overview of both measures:

If approved by voters in the 2026 election, AB 736 and SB 417 would allocate \$10 billion as follows:

- \$5.25 billion for the Multifamily Housing Program to support affordable rental housing. SB 417 would also allocate a portion of these funds to the Infill Infrastructure Grant Program.
- \$1.75 billion for supportive housing for individuals experiencing homelessness, funded through the Multifamily Housing Program.
- \$800 million for the Portfolio Reinvestment Program, which rehabilitates existing affordable housing.
- \$500 million for the Community Anti-Displacement and Preservation Program, modeled after last year's SB 225, to acquire and preserve long-term affordability of existing unsubsidized housing.
- \$1 billion for homeownership assistance, split between:
  - The CalHome Program, which provides grants to local governments and nonprofits.
  - CalHFA's Downpayment Assistance Program, which offers direct aid to first-time homebuyers.
- \$250 million for tribal housing, allocated through the new Tribal Housing Grant Program.

- \$250 million for farmworker housing, administered under the Joe Serna, Jr. Farmworker Housing Grant Program.
- \$200 million to address regional housing needs, with differences in each bill's approach:
  - AB 736 (Assembly version) prioritizes energy efficiency programs for affordable housing.
  - SB 417 (Senate version) directs funds to rental assistance and housing in wildfire-impacted areas.

### Status

Both AB 736 and SB 417 were introduced before the February 19 bill introduction deadline and may be acted upon as early as March 21. Their legislative trajectory is expected to follow a path similar to AB 1657 (Wicks, 2024), which also proposed a \$10 billion housing bond and successfully moved through housing and fiscal committees before reaching the floor.

### Author Statements

Assemblymember Buffy Wicks (D-Oakland):

*"We cannot afford to slow down on affordable housing investments when so many Californians are facing immense hardship. These bonds are a necessary step to address the staggering need for safe, stable, and affordable housing. Even in a tight fiscal climate, we must act with urgency."*

Senator Christopher Cabaldon (D-Yolo):

*"Affordable housing providers have made steady progress, but there is still much more work to do. The housing crisis has only been worsened in areas impacted by wildfires—disasters that have destroyed homes, tightened rental markets, and made it even harder to build affordable housing. One of the most important ways California can respond is through a substantial new housing bond."*

With bipartisan support and numerous co-authors in both chambers, AB 736 and SB 417 will move through the legislative process in parallel this year, ensuring that members of both houses have the opportunity to help shape the final bond proposal.

### Support and Opposition

A full list of supporters and opponents will be made available before the first policy committee hearing. However, given the precedent set by AB 1657, the measures are likely to receive strong backing from local governments, housing advocacy organizations, and affordable housing developers.

### Position

The San Gabriel Valley Council of Governments (SGVCOG) and the San Gabriel Valley Regional Housing Trust (SGVRHT) have written to the bills' authors to indicate a "Support if Amended" position on both bills. Specifically, SGVCOG supports the bond if amended to restore funding for the Local Housing Trust Fund (LHTF) Program, which empowers regional housing trusts to develop tailored housing solutions. LHTF is one of California's most effective tools for addressing housing affordability by leveraging additional resources and accelerating production.

The LHTF Program was a key component of SB 3 (Beall, 2017)—the last statewide housing bond—which provided \$300 million for local and regional housing trusts. These funds have played a crucial role in closing financing gaps and ensuring affordable housing projects reach completion. The SGVRHT, in partnership with the SGVCOG, has successfully used LHTF funds to finance critical affordable housing projects, providing stability and opportunity for families while combating homelessness and housing insecurity. By leveraging funding awards under this program, the SGVRHT has been able to double its investment into affordable housing projects in the SGV. However, with the final Notice of Funding Availability (NOFA) issued in 2024, the program is now nearly fully expended. Importantly, LHTF is the only state funding program that directly supports housing trusts like SGVRHT. Renewing this funding within the 2026 bond would further strengthen local efforts to tackle the housing crisis.

This stance aligns with SGVCOG's and SGVRHT's 2024 Housing Bond advocacy and the SGVCOG 2025-2026 Legislative Platform, which was adopted by resolution on January 16, 2025. In particular, the Platform notes that "SGVCOG supports [...] funding for the San Gabriel Valley Regional Housing Trust." Furthermore, the resolution authorizes the Executive Director to advocate for positions on bills, policies, and regulations in a manner that aligns with the 2025-2026 Legislative Platform and is favorable to the San Gabriel Valley.

The letter, attached below, was sent on February 20 to lawmakers.



February 20, 2025

The Honorable Buffy Wicks  
California State Assembly  
1021 O Street, Suite 8140  
Sacramento, CA 95814

The Honorable Christopher Cabaldon  
California State Senate  
1021 O Street, Suite 7320  
Sacramento, CA 95814

**RE: AB 736 (Wicks) and SB 417 (Cabaldon): Housing Bond Proposals  
Notice of Support if Amended**

Dear Assembly Member Wicks and Senator Cabaldon,

On behalf of the San Gabriel Valley Council of Governments (SGVCOG), representing 31 incorporated cities and unincorporated communities in Los Angeles County, and more than 2 million residents across 374 square miles, I write to express our support if amended for your \$10 billion statewide housing bond proposals, SB 417 and AB 736, should they be revised to include additional funding for the Local Housing Trust Fund (LHTF) Program.

The LHTF program, administered by the Department of Housing and Community Development (HCD), is a proven and effective model for leveraging state and local resources to advance affordable and permanent supportive housing production. Since 2018, it has distributed \$300 million, catalyzing the development of over half a billion dollars in housing statewide. The program directly empowers regional housing trusts to drive housing solutions tailored to local needs, making it one of the most impactful tools available for addressing California's housing crisis.

The Program was a key component of the last statewide housing bond, SB 3 (Beall, 2017), which provided \$300 million to support local and regional housing trusts. This funding has been instrumental in leveraging additional resources, accelerating housing production, and ensuring that projects reach completion. LHTF serves as a critical gap financing tool, providing the last necessary funding to bring affordable housing projects from near completion to full operation. Given its proven success, it is essential that future housing bond measures, including SB 417 and AB 736, continue to invest in this effective program to maximize state and local housing resources.

The San Gabriel Valley Regional Housing Trust, in partnership with the SGVCOG, has successfully used LHTF funds to finance critical affordable housing projects, providing stability and opportunity for families while combating homelessness and housing insecurity. However, with the final Notice of Funding Availability (NOFA) issued in 2024, the program is now nearly fully expended. Without a new round of funding, California risks losing this vital tool for sustained housing production.

To ensure continuity, we respectfully request that any housing bond proposal, including SB 417 and AB 736, incorporate additional funding for the LHTF program. This would prevent disruptions in affordable housing development and enable local governments to continue leveraging state investments to meet our shared housing goals.

While we recognize ongoing concerns regarding housing element compliance, we believe that continuing to support jurisdictions making good-faith efforts toward certification—rather than broadly restricting access to housing funds—will be the most effective path toward increased housing production. Incentivizing compliance while maintaining access to critical funding will ensure that cities across California can continue to contribute to the state’s ambitious housing goals.

We appreciate your leadership in advancing housing solutions and urge you to include dedicated LHTF funding in SB 417 and AB 736. We look forward to working with you to strengthen California’s housing infrastructure through continued state and local collaboration.

Sincerely,



Marisa Creter

Executive Director

San Gabriel Valley Council of Governments & San Gabriel Valley Regional Housing Trust

- cc: San Gabriel Valley Legislative Caucus  
Assembly Member Jesse Gabriel, Chair, Assembly Budget Committee  
Senator Scott Wiener, Chair, Senate Budget Committee  
Assembly Member Matt Haney, Chair, Assembly Housing and Community Development Committee  
Senator Aisha Wahab, Chair, Senate Housing Committee  
Allison Hughes, Chief Consultant, Senate Housing Committee  
Lisa Engel, Chief Consultant, Assembly Housing and Community Development Committee  
Katie Kolitsos, Policy Consultant, Office of Assembly Speaker Rivas  
Misa Lenox, Principal Consultant, Office of Senate Speaker Pro Tem McGuire

# REPORT

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DATE: March 20, 2025

TO: Executive Committee  
City Manager's Steering Committee  
Governing Board

FROM: Marisa Creter, Executive Director

RE: **FY 2023-2024 FINANCIAL AUDIT**

## **RECOMMENDED ACTION**

For information only.

## **BACKGROUND**

The SGVCOG's auditors Badawi & Associates completed a comprehensive audit of the financial statements for the SGVCOG for the fiscal year ending June 30, 2024. Attachment A contains the auditor's full report for the agency. SGVCOG Finance Director, Rey Alimoren, and representatives from Badawi & Associates presented the annual financial audit to the Executive Committee on March 3, 2025.

Prepared by: Stephan Wong  
Steph Wong  
Principal Management Analyst

Approved by: Marisa Creter  
Marisa Creter  
Executive Director

## **ATTACHMENTS**

Attachment A - SGVCOG Audited Financial Statements Year Ending June 30, 2024



**Audited Financial Statements**  
***As of and For the Year Ended June 30, 2024***  
***with Independent Auditor's Report***

**San Gabriel Valley Council of Governments**  
**Audited Financial**  
**Statements as of and for the**  
**Year *Ended June 30, 2024* with**  
***Independent Auditor's Report***



**San Gabriel Valley Council of Governments**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**  
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## INDEPENDENT AUDITOR'S REPORT

To the Members of the Governing Board  
of San Gabriel Valley Council of Governments  
Monrovia, California

### **Report on the Audit of the Financial Statements**

#### *Opinions*

We have audited the accompanying financial statements of San Gabriel Valley Council of Governments (SGVCOG), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the SGVCOG's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the SGVCOG, as of June 30, 2024, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

#### *Responsibilities of Management for the Financial Statements*

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

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

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

*Required Supplementary Information*


Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, defined benefit pension plan information, and OPEB plan information on pages 5-11 and pages 46-50 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of

To the Members of the Governing Board  
of San Gabriel Valley Council of Governments  
Monrovia, California  
Page Three

management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2025 on our consideration of the SGVCOG's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the SGVCOG's internal control over financial reporting and compliance.



Badawi & Associates, CPAs  
Berkeley, California  
February 25, 2025

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# San Gabriel Valley Council of Governments

## Management's Discussion and Analysis

### Year ended June 30, 2024

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Our discussion and analysis of the San Gabriel Valley Council of Governments (SGVCOG) financial performance presents an overview of SGVCOG's financial activities during the year ended June 30, 2024. We encourage readers to consider information presented here in conjunction with the financial statements (beginning on page 15). The financial statements, notes and this discussion and analysis were prepared by management and are the responsibility of management.

#### **Background**

SGVCOG was created on March 17, 1994, by a Joint Powers Agreement (JPA) among various member San Gabriel Valley Cities to promote cooperation, exchange ideas, coordinate regional government programs and to provide recommendations and solutions to common problems and to general concern of member governments.

In 1998, SGVCOG created the Alameda Corridor - East Construction Authority (ACE) to mitigate the effects of increasing Union Pacific Railroad (UPRR) train traffic in the San Gabriel Valley (Valley). There were 55 "at-grade" crossings in the Valley where vehicular and pedestrian traffic cross directly over railroad tracks and must stop while trains pass by. This creates congestion, degrades the local environment, and compromises safety. The ACE Project will separate 20 crossings at the busiest intersections - by either raising or lowering the railroad or the intersecting street - along the 35-mile freight rail corridor from East Los Angeles to Pomona.

On August 17, 2017, the SGVCOG governing board approved the integration of ACE into SGVCOG. Full integration of ACE (now called ACE Project) into SGVCOG was completed during the fiscal year ended June 30, 2019.

The accompanying financial statements present the combined financial position and changes in financial position of SGVCOG and ACE. However, the following sections present analysis and discussions of each of the entity's financial statements.

#### **Financial Highlights**

##### Primary Government

SGVCOG's financial highlights as of and for the year ended June 30, 2024, are as follows:

- Net position increased by \$151,703, an increase of 6% from the previous year.
- Total Operating revenues and expenses decreased by \$2,686,077 (19%) and \$2,528,607 (20%), respectively, from the previous year. This was mainly attributable to the Stormwater Program, Regional Early Action Program (REAP), and the East SGV Multimodal Improvement Project activities.

**San Gabriel Valley Council of Governments**  
**Management's Discussion and Analysis**  
**Year ended June 30, 2024**

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Component Unit

ACE's financial highlights as of and for the year ended June 30, 2024, are as follows:

- Net position increased by \$461,967, reflecting a 2% increase from the previous year.
- Construction in progress increased by \$81.5 million, a 14% increase from the previous year.
- Total revenues increased by \$56.1 million, a 55% increase from the previous year.
- Total project expenses increased by \$53.1 million, an 51% increase from the previous year.

**Overview of Financial Statements**

The financial statements present the financial picture of the SGVCOG from the economic resources measurement focus using the accrual basis of accounting. These statements include all recordable position of the SGVCOG as well as all liabilities. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The statement of cash flows provides information about the SGVCOG's cash receipts, cash payments, and net changes in cash resulting from operating, capital and related investing activities during the reporting period.

The statement of net position and the statement of revenues, expenses and changes in net position report the SGVCOG's net position and related changes. Net position is the difference between the recorded assets and deferred outflows of resources and liabilities and deferred inflows of resources. The recorded activities include all revenues from dues and operating expenses related to the operation of the SGVCOG. In addition, all of SGVCOG's revenues and expenses related to its construction activities and other programs and services are reflected in the statements.

Various disclosures accompany the financial statements in order to provide a full picture of SGVCOG's finances. The notes to the financial statements are on pages 21-44.



**San Gabriel Valley Council of Governments**  
**Management’s Discussion and Analysis**  
**Year ended June 30, 2024**

**Financial Analysis**

Primary Government

*Condensed Statements of Net Position*

The following table summarizes the assets and deferred outflows of resources, liabilities and deferred inflows of resources, and net position of SGVCOG’s primary government as of June 30, 2024, and 2023:

	June 30		Variance	
	2024	2023	Amount	%
Assets	\$ 12,361,913	\$ 11,630,023	\$ 731,890	6%
Deferred Outflow of resources	708,704	884,001	(175,297)	-20%
Total assets and deferred outflows of resources	13,070,617	12,514,024	556,593	4%
Liabilities	9,871,047	9,447,163	423,884	4%
Deferred inflows of resources	352,913	371,907	(18,994)	-5%
Total liabilities and deferred inflows of resource	10,223,960	9,819,070	404,890	4%
Net position				
Net investment in capital assets	218,235	206,667	11,568	
Restricted	2,483,948	2,344,184	139,764	6%
Unrestricted	144,474	144,103	371	0%
	2,846,657	2,694,954	151,703	5.63%

Assets increased in 2024 by \$731,890 or 6%, and liabilities increased by \$423,884 or 4%. The increase in assets is primarily due to purchases of depreciable assets and an increase in prepayments of grant fundings. The increase in liabilities is largely due to the increase in unearned revenues.

As previously discussed, net position can serve as an indicator of financial health. SGVCOG’s assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$2,846,657 and \$2,694,954 as of June 30, 2024, and 2023, respectively.

**San Gabriel Valley Council of Governments**  
**Management's Discussion and Analysis**  
**Year ended June 30, 2024**

*Condensed Statements of Activities*

The following table presents the SGVCOG's revenues, expenses, and changes in net position for the years ended June 30, 2024, and 2023:

	June 30		Variance	
	2024	2023	Amount	%
<b>OPERATING REVENUES:</b>				
Dues:				
Membership	\$ 876,960	\$ 855,175	\$ 21,785	3%
Transportation	151,406	140,956	10,450	7%
	<u>1,028,366</u>	<u>996,131</u>	<u>32,235</u>	<u>3%</u>
Grants and matches from other governments:	10,122,644	12,840,956	(2,718,312)	-21%
Total operating revenues	<u>11,151,010</u>	<u>13,837,087</u>	<u>(2,686,077)</u>	<u>-19%</u>
<b>OPERATING EXPENSES:</b>				
Administrative	792,550	1,141,263	(348,713)	-31%
Vehicle Miles Traveled Study	170,714	102,071	68,643	67%
Stormwater Program	423,714	6,514,021	(6,090,307)	-93%
Homlessness Program	2,558,290	2,180,428	377,862	17%
Transportation	151,406	140,956	10,450	7%
MTA Open Street Program	-	489,408	(489,408)	-100%
Energywise	303,000	284,502	18,498	7%
Coyote Management	57,495	90,000	(32,505)	-36%
Measure M Program	49,678	15,309	34,369	225%
SGVRHT Trust	-	1,320	(1,320)	-100%
Rio Hondo	188,933	233,494	(44,561)	-19%
Strategy Plan EAP	461,000	326,680	134,320	41%
Wildfire Program	109,308	126,072	(16,764)	-13%
Mission to Mission MTA	-	43,922	(43,922)	-100%
SGV Slow Street	120,528	180,494	(59,966)	-33%
Workforce Development	592,891	330,553	262,338	79%
REAP	588,180	783,952	(195,772)	-25%
Regional Food Recovery	643,732	281,773	361,959	128%
ULAR Fire Effects	550,254	208,263	341,991	164%
E SGV Multimodal Improvement	(90,415)	105,375	(195,790)	-186%
Food Insecurity	71,745	104,705	(32,960)	-31%
Housing Linkage	242,692	78,051	164,641	211%
HOTF	-	7,330	(7,330)	-100%
Broadband	348,542	17,916	330,626	1845%
Community Wildfire Protection	256,867	3,879	252,988	6522%
Arroyo Fest	382,622	45,262	337,360	745%
Other Direct program expenses	2,138,674	104,008	2,034,666	1956%
Total operating expenses	<u>11,112,400</u>	<u>13,941,007</u>	<u>(2,828,607)</u>	<u>-20%</u>
Operating Income (Loss)	<u>38,610</u>	<u>(103,920)</u>	<u>142,530</u>	<u>-137%</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment income	160,541	53,096	107,445	202%
Interest expense	(47,448)	(39)	(47,409)	121562%
Total nonoperating income	<u>113,093</u>	<u>53,057</u>	<u>(47,409)</u>	<u>-89%</u>
Change in net position	151,703	(50,863)	95,121	-187%
Net position, beginning of year	2,694,954	2,745,817	(50,863)	-2%
Net position, end of year	<u>\$ 2,846,657</u>	<u>\$ 2,694,954</u>	<u>\$ 44,258</u>	<u>2%</u>

**San Gabriel Valley Council of Governments**  
**Management’s Discussion and Analysis**  
**Year ended June 30, 2024**

During fiscal year 2024, total operating revenues decreased by \$2,800,865 or 20% from the previous year. As mentioned above, this was mainly attributable to the activity decrease in the Stormwater Program, Regional Early Action Program (REAP), and East SGV Multimodal Project.

Revenues for SGVCOG consist primarily of dues from 31 member cities, two Los Angeles County supervisorial districts, and a Joint Power Authority of the water agencies, which represents three municipal water districts, cost reimbursable grants from the Regional Homelessness Program, Food Recovery Program, SGV Care Program, Workforce Development Program, and grant matching funds from Los Angeles County MTA. The total grants and matches from other governments were \$10,122,644 in FY2024 compared to \$12,840,956 in FY2023, a decrease of \$2,718,312 or 21%.

Operating expenses were \$11,112,400 in FY2024 compared to \$13,941,007 in FY2023, a decrease of \$2,828,607 or 20%. The decrease is primarily attributable to the completion of Stormwater Phase 1, REAP and East SGV Multimodal Project.

Component Unit (ACE)

*Condensed Statements of Net Position*

The following table summarizes the assets and deferred outflows of resources, liabilities and deferred inflows of resources, and net position of ACE as of June 30, 2024, and 2023:

	June 30		Variance	
	2024	2023	Amount	%
Current and other assets	\$ 83,859,814	\$ 60,881,479	\$ 22,978,335	38%
Net pension assets	1,438,255	1,602,633	(164,378)	-10%
Construction in progress	662,264,560	580,722,702	81,541,858	14%
Less: Due to member cities and Union Pacific Railroad	(662,264,560)	(580,722,702)	(81,541,858)	14%
Total Assets	85,298,069	62,484,112	22,813,957	37%
Deferred outflow of resources	1,062,573	1,325,555	(262,982)	-20%
Liabilities	(57,505,358)	(35,381,375)	(22,123,983)	63%
Deferred inflow of resources	(484,281)	(519,256)	34,975	-7%
Net Position	\$ 28,371,003	\$ 27,909,036	\$ 461,967	2%

Organizations are normally required to report construction in progress (that is, the sum of prior and current year’s construction expense) on the statement of net position as an asset. This would normally be done by treating each year’s construction as a capital expense, which would be excluded from the statement of revenues, expenses and changes in net position. However, the grant reimbursements generated by construction would be included in the statement of revenues, expenses and changes in net position as revenue. ACE is obligated to transfer components of completed projects to the Union Pacific Railroad (UPRR) and the cities so that they can be included in their financial statements. The resulting reduction in assets would flow through the statement of revenues, expenses and changes in net position as a loss. The net effect would be to produce widely fluctuating net position depending on whether ACE was constructing (surplus) or transferring assets to member cities (deficit).

**San Gabriel Valley Council of Governments**  
**Management's Discussion and Analysis**  
**Year ended June 30, 2024**

Therefore, ACE elected to treat construction in progress as an asset and recognize a liability to member cities and UPRR. This shows the total cost of ACE's projects and the resulting liability to transfer the assets upon completion while not unduly affecting the statement of revenues, expenses and changes in net position.

Total assets increased by \$23 million or 38%, mainly due to the increase in grant and retention receivables from the 57/60 Confluence Project, as well as the Turnbull Canyon & Montebello Grade Separation Projects.

Construction in progress rose by 14% to \$580.7 million, primarily due to the 57/60 Confluence Project, and the Turnbull Canyon & Montebello Grade Separation Projects.

Unbilled receivables increased by \$40% to \$38 million due to the commencement of construction on the Turnbull & Montebello Grade Separation Projects, as well as the 57/60 Confluence Project.

*Condensed Statements of Revenues, Expenses and Changes in Net Position*

The following table shows the condensed statements of revenues, expenses and changes in net position for the years ended June 30, 2024, and 2023.

Total net position increased by \$461,967 or 2% for the year ended June 30, 2024.

	June 30		Variance	
	2024	2023	Amount	%
Project expenses				
Direct (Construction)	\$ 154,397,096	\$ 100,704,532	\$ 53,692,564	53%
Indirect expenses charged to operations	3,011,118	3,610,743	(599,625)	-17%
Total project expenses	157,408,214	104,315,275	53,092,939	51%
Operating revenues				
Grant reimbursements	79,738,561	67,709,753	12,028,808	18%
Other operating revenues	78,007,667	33,942,871	44,064,796	130%
Total revenues	157,746,228	101,652,624	56,093,604	55%
Loss from operations	338,014	(2,662,651)	3,000,665	-113%
Nonoperating income (expense)				
Interest Income	171,401	413,567	(242,166)	-59%
Interest expense	(47,448)	(933,061)	885,613	-95%
Gain on sale of property	-	1,090,000	(1,090,000)	
Total nonoperating income	123,953	570,506	(446,553)	-78%
Change in net position	461,967	(2,092,145)	2,554,112	-122%
Net position, beginning of year, as restated	27,909,036	30,001,181	(2,092,145)	-7%
Net position, end of year	28,371,003	27,909,036	461,967	2%

**San Gabriel Valley Council of Governments**  
**Management's Discussion and Analysis**  
**Year ended June 30, 2024**

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**Capital Assets**

Primary Government

The SGVCOG had \$1,556,832 invested in capital assets, net of depreciation, as of June 30, 2024. The assets are from purchases of office furniture, leasehold improvement, equipment, and from GASB 87 lease asset.

Component Unit

ACE had \$1,438,255 invested in capital assets, net of depreciation, as of June 30, 2024.

**Economic Factors and Next Year's Budget**

Primary Government

The budget for fiscal year 2025 assumes that the on-hand net position as of June 30, 2024, will be required and available to fulfill the program and administrative expense requirements.

Component Unit

Budget expenses in fiscal year 2025 increased 47.5% over 2023 due to the full construction of the 57/60 Confluence Project, and Turnbull Canyon & Montebello Grade Separation Project.

**Further Information**

This report has been designed to provide SGVCOG's stakeholders a general overview of the SGVCOG's financial condition and related issues. Inquiries should be directed to the Director of Finance, 1333 S. Mayflower Avenue, Suite 360, Monrovia, CA 91706.

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# BASIC FINANCIAL STATEMENTS

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**San Gabriel Valley Council of Governments**  
**Statement of Net Position**  
**June 30, 2024**

	SGVCOG	ACE	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 6,413,583	\$ 8,573,691	\$ 14,987,274
Restricted cash and investments	155,614	1,243,397	1,399,011
Grants receivable	1,739,985	16,597,468	18,337,453
Unbilled receivables	1,957,867	38,463,682	40,421,549
Internal balances	209,599	(209,599)	-
Retention receivable	-	9,137,243	9,137,243
Interest receivable	-	20,338	20,338
Prepaid expenses	13,332	691,777	705,109
Due from other governments	315,101	-	315,101
Property held for resale	-	8,168,603	8,168,603
Under-recovery of indirect costs	-	1,173,214	1,173,214
Total current assets	<u>10,805,081</u>	<u>83,859,814</u>	<u>94,664,895</u>
Noncurrent assets:			
Depreciable capital assets	1,556,832	1,438,255	2,995,087
Construction in progress	-	662,264,560	662,264,560
Less due to member cities and Union Pacific Railroad	-	(662,264,560)	(662,264,560)
Total noncurrent assets	<u>1,556,832</u>	<u>1,438,255</u>	<u>2,995,087</u>
<b>Total assets</b>	<u>12,361,913</u>	<u>85,298,069</u>	<u>97,659,982</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to pension	706,837	1,060,255	1,767,092
Deferred outflows of resources related to OPEB	1,867	2,318	4,185
Total deferred outflows of resources	<u>708,704</u>	<u>1,062,573</u>	<u>1,771,277</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued expense	3,641,091	46,432,058	50,073,149
Accrued retention payable	-	1,920,088	1,920,088
Unearned revenue	4,283,572	6,969,488	11,253,060
Lease liabilities	115,264	115,264	230,528
Total current liabilities	<u>8,039,927</u>	<u>55,436,898</u>	<u>63,476,825</u>
Noncurrent liabilities:			
Compensated absences	135,378	192,632	328,010
Lease Liabilities	1,223,333	1,223,333	2,446,666
Net pension liability	254,767	382,150	636,917
Total OPEB Liability	217,642	270,345	487,987
Total noncurrent liabilities	<u>1,831,120</u>	<u>2,068,460</u>	<u>3,899,580</u>
<b>Total liabilities</b>	<u>9,871,047</u>	<u>57,505,358</u>	<u>67,376,405</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to pension	178,040	267,061	445,101
Deferred inflows of resources related to OPEB	174,873	217,220	392,093
Total deferred inflows of resources	<u>352,913</u>	<u>484,281</u>	<u>837,194</u>
<b>NET POSITION</b>			
Net investment in capital assets	218,235	99,658	317,893
Restricted	2,483,948	28,127,242	30,611,190
Unrestricted	144,474	144,103	288,577
<b>Total net position</b>	<u>\$ 2,846,657</u>	<u>\$ 28,371,003</u>	<u>\$ 31,217,660</u>

**San Gabriel Valley Council of Governments**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the year ended June 30, 2024**

	SGVCOG	ACE	Total
<b>OPERATING REVENUES:</b>			
Dues:			
Membership	\$ 876,960	\$ -	\$ 876,960
Transportation	151,406	-	151,406
Total dues	1,028,366	-	1,028,366
Grants and matches from other governments:			
Stormwater Program	400,724	-	400,724
Vehicle Miles Travelled Study	170,717	-	170,717
Coyote Management	57,495	-	57,495
Homelessness Program	2,558,290	-	2,558,290
Southern California Edison - Energywise	303,000	-	303,000
Measure M Program	49,678	-	49,678
SGVRHT Trust	461,000	-	461,000
Rio Hondo	457,167	-	457,167
Wildfire Program	109,308	-	109,308
Workforce Development	592,891	-	592,891
REAP	588,180	-	588,180
Regional Food Recovery	643,732	-	643,732
SGV Slow Street	360,838	-	360,838
ULAR Fire Effects	550,254	-	550,254
Food Insecurity	71,745	-	71,745
Housing Linkage	242,692	-	242,692
Broadband	348,542	-	348,542
Community Wildfire Protection	149,063	-	149,063
Arroyo Fest	382,622	-	382,622
E SGV Multimodal Improvement	377,665	-	377,665
Other Grant and Matches	1,247,041	79,209,151	80,456,192
Construction project reimbursements	-	529,410	529,410
Other operating construction revenues	-	78,007,667	78,007,667
<b>Total operating revenues</b>	<b>11,151,010</b>	<b>157,746,228</b>	<b>168,897,238</b>

**San Gabriel Valley Council of Governments**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the year ended June 30, 2024**

	SGVCOG	ACE	Total
<b>OPERATING EXPENSES:</b>			
Administrative	792,550	-	792,550
Vehicle Miles Travelled Study	170,714	-	170,714
Stormwater Program	423,714	-	423,714
Homeless Program	2,558,290	-	2,558,290
Transportation	151,406	-	151,406
Energywise	303,000	-	303,000
Coyote Management	57,495	-	57,495
Measure M Program	49,678	-	49,678
Rio Hondo	188,933	-	188,933
Strategy Plan EAP	461,000	-	461,000
Wildfire Program	109,308	-	109,308
SGV Slow Street	120,528	-	120,528
Workforce Development	592,891	-	592,891
REAP exp	588,180	-	588,180
Regional Food Recovery	643,732	-	643,732
ULAR Fire Effects	550,254	-	550,254
E SGV Multimodal Improvement	(90,415)	-	(90,415)
Food Insecurity	71,745	-	71,745
Housing Linkage	242,692	-	242,692
Broadband	348,542	-	348,542
Community Wildfire Protection	256,867	-	256,867
Arroyo Fest	382,622	-	382,622
CPA Program	2,787	-	2,787
FLM SMIP	284,537	-	284,537
MIMCM	327,857	-	327,857
MME Expense	392,694	-	392,694
Mobile Crisis	632,262	-	632,262
ATP SMIP	320,983	-	320,983
Direct construction project expenses	177,554	154,397,096	154,574,650
Indirect construction project expenses charged to operations	-	3,011,118	3,011,118
<b>Total operating expenditures</b>	<b>11,112,400</b>	<b>157,408,214</b>	<b>168,520,614</b>
<b>OPERATING INCOME (LOSS)</b>	<b>38,610</b>	<b>338,014</b>	<b>376,624</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	160,541	171,401	331,942
Interest expense	(47,448)	(47,448)	(94,896)
<b>Total nonoperating revenues (expenses)</b>	<b>113,093</b>	<b>123,953</b>	<b>237,046</b>
<b>Change in net position</b>	<b>151,703</b>	<b>461,967</b>	<b>613,670</b>
<b>NET POSITION:</b>			
Beginning of year	2,694,954	27,909,036	30,603,990
End of year	<b>\$ 2,846,657</b>	<b>\$ 28,371,003</b>	<b>\$ 31,217,660</b>

# San Gabriel Valley Council of Governments

## Statement of Cash Flows

For the year ended June 30, 2024

	SGVCOG	ACE	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash receipts from construction activities	\$ -	\$ 125,693,586	\$ 125,693,586
Cash receipts from cities	1,028,366	-	1,028,366
Cash receipts from all other services	10,034,284	-	10,034,284
Cash paid for operating expenses	(9,484,594)	(126,786,149)	(136,270,743)
Cash paid for employee compensation and related costs	(431,635)	(2,472,361)	(2,903,996)
<b>Net cash provided by (used in) operating activities</b>	<b>1,146,421</b>	<b>(3,564,924)</b>	<b>(2,418,503)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Interfund advances	409,960	(409,960)	-
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>409,960</b>	<b>(409,960)</b>	<b>-</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Interest paid	(47,448)	(47,448)	(94,896)
Principal paid on leases	(57,369)	(57,369)	(114,738)
Acquisition of capital assets	(131,752)	(15,266)	(147,018)
Interest received	160,541	164,696	325,237
<b>Net cash provided by (used in) capital and financing activities</b>	<b>(76,028)</b>	<b>44,613</b>	<b>(31,415)</b>
<b>Net cash flows</b>	<b>1,480,353</b>	<b>(3,930,271)</b>	<b>(2,449,918)</b>
<b>CASH AND INVESTMENTS - Beginning of year</b>	<b>5,088,844</b>	<b>13,747,359</b>	<b>18,836,203</b>
<b>CASH AND INVESTMENTS - End of year</b>	<b>\$ 6,569,197</b>	<b>\$ 9,817,088</b>	<b>\$ 16,386,285</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ 38,610	\$ 338,014	\$ 376,624
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities			
Depreciation	177,553	164,379	341,932
Changes in assets, liabilities, deferred outflows, and deferred inflows (Increase) decrease in:			
Grants receivable	1,147,748	(9,773,349)	(8,625,601)
Unbilled receivable	(980,485)	(15,478,806)	(16,459,291)
Retention receivable	(75)	(3,345,120)	(3,345,195)
Prepaid expenses	(2,249)	(309,568)	(311,817)
Due from other government	127,763	-	127,763
Under-recovery of indirect cost	-	2,430,167	2,430,167
Deferred outflows of resources related to pension	175,115	262,672	437,787
Deferred outflows of resources related to OPEB	182	310	492
Increase (decrease) in:			
Accounts payable and accrued expense	659,952	24,889,767	25,549,719
Accrued retention payable	-	436,202	436,202
Unearned revenue	(383,311)	(3,455,367)	(3,838,678)
Compensated absences	20,472	52,139	72,611
Deferred inflows of resources related to pension	(15,880)	(23,819)	(39,699)
Deferred inflows of resources related to OPEB	(3,114)	(11,156)	(14,270)
Net pension Liability	144,095	216,142	360,237
Total OPEB Liability	40,045	42,469	82,514
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 1,146,421</b>	<b>\$ (3,564,924)</b>	<b>\$ (2,418,503)</b>

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# NOTES TO BASIC FINANCIAL STATEMENTS

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**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

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**1. SUMMARY OF SIGNIFICANT POLICIES**

**A. *Organization and Activities***

The San Gabriel Valley Council of Governments (the "SGVCOG") was created effective March 17, 1994 by a Joint Powers Agreement (JPA) among various San Gabriel Valley cities to promote cooperation, exchange ideas, coordinate regional government programs and to provide recommendations and solutions to common problems and to general concern of member governments. It is the immediate successor to the San Gabriel Valley Association of Cities, an unincorporated association. Its members organized the SGVCOG because they recognized a need for a more permanent and formalized structure.

The SGVCOG is supported by contributions from its members and also receives grant funds to conduct regional studies on Transportation, Air Quality, Environmental Matters, as a sub-grantee of other governmental entities. The SGVCOG is a non-profit California Public Agency and it is tax exempt.

**B. *Reporting Entity***

The San Gabriel Valley Council of Governments (SGVCOG) is a legally separate and independent entity that has no component unit organization under its control. Therefore, this annual financial report and the financial statements contained within represent solely the activities, transactions, and status of the SGVCOG.

ACE is a single purpose construction authority created by the SGVCOG in 1998 to mitigate the effects of increasing Union Pacific Railroad train traffic in the San Gabriel Valley.

On August 17, 2017, the SGVCOG governing board approved the integration of ACE into SGVCOG to accomplish the following objectives:

- Restructure ACE so it will be an ongoing operation as a division of SGVCOG, and not expire at the end of its mission (currently estimated to be in fiscal year 2023-28).
- Expand the jurisdiction of ACE as a construction and projects entity that can serve all of the San Gabriel Valley.
- Restructure the ACE Board so that it has representation from the entire San Gabriel Valley and revise its role so it is no longer a separate Board with management control over ACE but instead will be a standing committee advisory to the Governing Board regarding the ACE operation.
- Integrate SGVCOG and ACE staff under a single personnel system reporting to the Executive Director of SGVCOG.

Full integration of ACE into SGVCOG was completed during the fiscal year ended June 30, 2019.

**C. *Basis of Accounting***

The government-wide financial statements (i.e., the statement of net position, the statement of revenues, expenses and changes in net position, and cash flows) report information about the primary government (the SGVCOG). The financial statements are prepared using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

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**1. SUMMARY OF SIGNIFICANT POLICIES, Continued**

**C. Basis of Accounting, Continued**

The financial statements are presented in accordance with the provisions of GASB Statement No. 34 *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments* as amended by GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and *Audits of State and Local Governmental Units* issued by the Governmental Accounting Standards Board. Statement No. 34 established standards for external financial reporting for all state and local governmental entities. Statement No. 63 requires the classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

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

The following are the major revenue components of the SGVCOG:

Homelessness – The San Gabriel Valley Council of Governments (SGVCOG) is taking a leadership role in addressing homelessness within the region. Guided by the Governing Board and the Homelessness Committee, the SGVCOG has been directed to pursue funding and resources to support cities in the San Gabriel Valley. These efforts are focused on providing immediate services to address homelessness and helping individuals experiencing homelessness, ensuring a coordinated regional response to this critical issue.

Food Recovery Program - The SGVCOG launched the San Gabriel Valley Regional Food Recovery Program on September 29, 2021, to help member agencies comply with SB 1383’s food recovery mandates and tackle food waste in the region. As one of the largest regional food recovery programs in California, it focuses on assessing commercial edible food waste generators, building partnerships with local food recovery organizations, conducting outreach and education, and developing inspection protocols.

Now entering Phase 2, the program will expand by establishing subregional food recovery hubs, increasing the region's food recovery infrastructure and capacity, and continuing to educate edible food waste generators, food recovery organizations, and residents about SB 1383 regulations. This phase aims to further strengthen food recovery efforts and sustainability across the San Gabriel Valley.



**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

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**1. SUMMARY OF SIGNIFICANT POLICIES, Continued**

**C. Basis of Accounting, Continued**

SGV Care - This program introduced alternative mobile crisis response teams aimed at addressing non-violent service calls and proactively engaging youth in mental health support. By dispatching clinicians and peer support navigators to these calls, the program seeks to improve outcomes, build trust within communities, and respond more effectively to mental health crises. Additionally, this approach helps free law enforcement to focus on situations they are specifically trained to handle, ultimately promoting a more appropriate and compassionate response to mental health-related incidents.

Workforce Development - The San Gabriel Valley Homeless, Mental Health, and Crisis Response Program offers paid job training, case management support, and comprehensive wrap-around services for adults and transition-age youth who are experiencing, or at risk of experiencing, homelessness. The program also serves residents at the tiny home interim housing sites in Baldwin Park and Montebello.

In partnership with God’s Pantry and Goodwill Industries of Southern California, SGVCOG is working to implement the program and is actively building additional partnerships to further its impact. To expand and continue these efforts, SGVCOG received a \$2 million FY23 federal earmark, which will help enhance workforce opportunities and support services for vulnerable residents in the San Gabriel Valley.

SCAG REAP (Local) - The SGVCOG has secured funding from the Southern California Association of Governments (SCAG) through the Regional Early Action Program (REAP) Subregional Partnership Program. REAP aims to accelerate housing production across the SCAG region, including the San Gabriel Valley, and positively impact housing supply by supporting housing planning efforts and helping to meet the goals set by the sixth cycle Regional Housing Needs Assessment (RHNA).

The SGVCOG is currently working on implementing several key initiatives under this program, including the Surplus Land Inventory, the SGVRHT Funding/Implementation Strategy, an Affordable Housing Incubator, the Housing Leadership Academy, and the San Gabriel Valley Regional Land Trust. These efforts are designed to support the development of affordable housing and improve housing access throughout the region.

Regional Broadband - The SGVCOG's initiative to secure funding through the California Public Utilities Commission’s Local Agency Technical Assistance Grant is a significant step toward bridging the digital divide in the San Gabriel Valley. By conducting a region-wide broadband needs assessment and crafting a strategic plan with the help of Magellan Advisors, the project aims to bring high-speed internet access to unserved and underserved communities. This effort will not only benefit residents but also enhance the services provided by government agencies, schools, libraries, and businesses, contributing to a more inclusive and connected economy.

This project’s focus on accessibility and affordability of broadband is critical, especially in areas where access to reliable internet has been a barrier to education, business growth, and overall quality of life. It will also help improve the delivery of essential services such as emergency response and public transportation.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

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**1. SUMMARY OF SIGNIFICANT POLICIES, Continued**

**D. Budgetary Reporting**

It is the ACE's policy not to start any phase of a project (i.e., design, right-of-way acquisition, or construction), unless there are sufficient funds to complete that phase. All project related expenses are reimbursable from existing grants and, as such, budgeted revenues are not budgeted separately, but derived from budgeted expenditures.

**E. Cash and Investments**

The SGVCOG considers money market funds and all equivalent liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Deposits with the State of California's Local Agency Investment Fund (LAIF) Operating Fund and the investments portfolio managed by financial institutions are considered cash equivalents.

**F. Grants Receivable**

Grants receivable relate to expense reimbursements due from governmental and other agencies and are expected to be fully collectible. Accordingly, an allowance for doubtful accounts is not provided.

**G. Grant Revenues and Expenditures**

All grant agreements are between the SGVCOG and the granting authority. ACE has been given authority to obtain and administer funding in the name of SGVCOG. The Los Angeles County Metropolitan Transportation Authority (Metro) grant was in existence when ACE was created and all subsequent grants therefore are administered by ACE.

Historically, all grants with the exception of the Union Pacific Railroad (UPRR) contributions are, and are anticipated to be in the future, cost reimbursable. That is, ACE must first incur the expense and then bill for reimbursement from the grantors.

**H. Capital Assets - Leasehold Improvements and Equipment**

The threshold for capitalization is \$5,000 in accordance with federal guidelines. Items that meet the capitalized threshold are recorded as capital assets and are depreciated based upon their estimated useful lives on a straight-line basis. Useful lives of assets categories are as follows:

Leasehold improvements	10 years
Office furniture	10 years
Computer, office and telephone equipment	5 years

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

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**1. SUMMARY OF SIGNIFICANT POLICIES, Continued**

***I. Construction in Progress***

Under GASB Statement No. 34, construction in progress is reported on the statement of net position as an asset. Therefore, construction costs would normally be capitalized and excluded from the statement of revenues, expenses and changes in net position. However, the grant reimbursements generated by construction would be included in the statement of revenues, expenses and changes in net position as program revenue. ACE is obligated to transfer components of completed projects to the UPRR and the member cities so that they can be included in their financial statements. The resulting reduction in assets would flow through the statement of revenues, expenses and changes in net position as a loss. The net effect would be to produce widely fluctuating net position depending on whether ACE was constructing (surplus) or transferring assets to member cities (deficit). Therefore, ACE elected to treat construction in progress as an asset and recognize a liability to member cities and UPRR. This shows the total cost of ACE's projects and the resulting liability to transfer the assets upon completion while not unduly impacting the statement of revenues, expenses and changes in net position.

***J. Deferred Outflows and Inflows of Resources***

Pursuant to GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, and 65, Items Previously Reported as Assets and Liabilities, SGVCOG and ACE recognize deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net assets by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net assets by the government that is applicable to a future reporting period. Refer to Note 9 and 10 for the list of deferred outflows and deferred inflows of resources that SGVCOG and ACE have recognized as of June 30, 2024.

***K. Pension***

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

***L. Other Postemployment Benefits (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the SGVCOG's OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the California Employers' Retiree Benefit Trust (CERBT). For this purpose, benefit payments are recognized when currently due and payable in accordance with benefit terms. Investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**1. SUMMARY OF SIGNIFICANT POLICIES, Continued**

**M. Use of Estimates**

The process of presenting financial information requires the use of estimates and assumptions regarding certain assets and liabilities and their related income and expense items. Grant reimbursements and construction costs are especially vulnerable to such assumptions and accordingly actual results may differ from estimated amounts.

**N. Property Held for Sale**

The property held for sale is recorded at the lower of acquisition cost or estimated net realizable value. At June 30, 2024, property held for resale was \$8,168,603.

**O. Implementation of New Accounting Pronouncements**

During the fiscal year ended June 30, 2024, SGVCOG adopted the following new Statement of the Governmental Accounting Standards Board (GASB):

- GASB Statement No. 100, Accounting Changes and Error Corrections – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The SGVCOG implemented this statement to disclose the changes in reporting entity as certain funds met the criteria to be reported major or no longer met such criteria.

**2. CASH AND INVESTMENTS**

Cash and investments as of June 30, 2024 are as follows:

<u>SGVCOG</u>	
Deposits with financial institution	\$ 3,228,428
Investments	2,926,125
LAIIF	259,030
Subtotal	6,413,583
<u>ACE</u>	
Cash in bank	2,961,930
LAIIF	1,795,921
Money market funds	3,738,976
Investments	76,864
Subtotal	8,573,691
Total unrestricted cash and investments	\$ 14,987,274
<u>SGVCOG</u>	
Restricted cash - money market funds	\$ 5,135
Investment held in pension trust	150,479
Subtotal	155,614
<u>ACE</u>	
Investment held in pension trust	1,243,397
Total restricted cash and investments	\$ 1,399,011

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**2. CASH AND INVESTMENTS, Continued**

**A. Investments Authorized by the California Government Code and San Gabriel Valley Council of Governments' Investment Policy**

The table on the following page identifies the investment types that are authorized for SGVCOG by the California Government Code (or SGVCOG's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or SGVCOG's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

Primary government:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Notes	5 years	100%	None
Treasury Notes of the State of California	5 years	25%	None
Indebtness of Any Local Agency within CA	5 years	25%	None
U.S. Government Agencies	5 years	50%	15%
Banker's Acceptances	180 days	40%	10%
Commercial Paper	270 days	10%	10%
Negotiable Certificates of Deposit	5 years	30%	10%
Repurchase Agreements	90 days	20%	None
Medium-Term Notes	5 years	30%	10%
Shares of Beneficial Interest Issued by Diversified Companies Registered with the SEC	None	20%	10%
State of CA Local Agency Investment Fund (LAIF)	None	None	None
Mortgage-backed Securities	5 years	15%	None

**B. Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the SGVCOG manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity over time as necessary to provide the cash flow and liquidity needed for operations.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**2. CASH AND INVESTMENTS, Continued**

**B. Disclosures Relating to Interest Rate Risk, Continued**

Information about the sensitivity of the fair values of the SGVCOG's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the SGVCOG's investments by maturity.

Investment Type	Total	Remaining Maturity (in Months)	
		12 Months or Less	13 to 24 Months
<u>SGVCOG</u>			
LAIF	\$ 259,030	\$ 259,030	\$ -
Money Market Mutual Funds	5,135	5,135	-
Liquidity Funds	1,612,129	1,612,129	-
Government Agencies	1,127,442	610,397	517,045
Corporate Bonds	186,554	-	186,554
Total for SGVCOG	3,190,290	2,486,691	703,599
<u>ACE</u>			
LAIF	1,795,921	1,795,921	-
Money Market Funds	3,738,976	3,738,976	-
Liquidity Funds	76,864	76,864	-
Total for ACE	5,611,761	5,611,761	-
Total investments	\$ 8,802,051	\$ 8,098,452	\$ 703,599

**C. Investment with Fair Values Highly Sensitive to Interest Rate Fluctuations**

The SGVCOG and ACE (a division of SGVCOG) have no investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**2. CASH AND INVESTMENTS, Continued**

**D. Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, SGVCOG’s investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type		Minimum Legal Rating	Rating as of June 30, 2023					
			AAA	AA+	A+	A	AA-	Not Rated
<u>SGVCOG</u>								
LAIF	\$ 259,030	N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,030
Money Market Funds	5,135	A	5,135	-	-	-	-	-
Liquidity Funds	1,612,129	N/A	-	-	-	-	-	1,612,129
Government Agencies	1,127,442	A	-	787,340	-	-	-	340,102
Corporate Bonds	186,554	A	-	-	-	186,554	-	-
Subtotal	3,190,290		5,135	787,340	-	186,554	-	2,211,261
<u>ACE</u>								
LAIF	1,795,921	N/A	-	-	-	-	-	1,795,921
Money Market Funds	3,738,976	A	3,738,976	-	-	-	-	-
Liquidity Funds	76,864	N/A	-	-	-	-	-	76,864
Government Agencies	-	A	-	-	-	-	-	-
Corporate Bonds	-	A	-	-	-	-	-	-
Municipals	-	A	-	-	-	-	-	-
Subtotal	5,611,761		3,738,976	-	-	-	-	1,872,785
Total	\$ 8,802,051		\$ 3,744,111	\$ 787,340	\$ -	\$ 186,554	\$ -	\$ 4,084,046

**E. Concentrations of Credit Risk**

The investment policy of the SGVCOG contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2024, the SGVCOG and ACE (a division of SGVCOG) have no investments in any one issuer (other than money market funds and external investment pools) that represent 10% or more of total SGVCOG and ACE’s (a division of SGVCOG) investments.

**F. Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

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**2. CASH AND INVESTMENTS, Continued**

**F. Custodial Credit Risk, Continued**

The California Government Code and SGVCOG's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure local government units' deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2024, the SGVCOG's cash in bank balances of \$3,228,428 exceeded the \$250,000 deposit insurance of the Federal Deposit Insurance Corporation (FDIC) by \$2,978,428. Similarly, ACE's deposit of \$2,961,930 with financial institutions is in excess of federal depository insurance limits, yet these funds are held in collateralized accounts.

**G. Investments in State Investment Pool**

The SGVCOG and ACE are voluntary participants in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California.

The fair value of the SGVCOG's investment in this pool is \$259,030 at June 30, 2024 based upon the SGVCOG's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). LAIF's (and the SGVCOG's) exposure to risk (credit, market or legal) is not currently available.

The fair value of ACE's investment in this pool is \$1,795,921 at June 30, 2024 based upon ACE's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). LAIF's (and ACE's) exposure to risk (credit, market or legal) is not currently available.

**H. Fair Value Measurement**

GASB 72 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. SGVCOG categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

- Level 1 inputs are quoted prices for identical assets or liabilities in active markets that government can access at the measurement date.
- Level 2 inputs are other than quoted prices included in Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.



**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**2. CASH AND INVESTMENTS, Continued**

*H Fair Value Measurement, Continued*

The following table presents the fair value hierarchy for SGVCOG and ACE's financial assets measured at fair value on a recurring basis:

Investment Type	June 30, 2024				Total
	Investments that are not subject to the leveling disclosure	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	
<b>SGVCOG</b>					
LAIF	\$ 259,030	\$ -	\$ -	\$ -	\$ 259,030
Money Market Funds	-	-	5,135	-	5,135
Government Agencies	-	-	1,127,442	-	1,127,442
Corporate Bonds	-	-	186,554	-	186,554
Total for SGVCOG	259,030	-	2,931,260	-	3,190,290
<b>ACE</b>					
LAIF	1,795,921	-	-	-	1,795,921
Money Market Funds	-	-	3,738,976	-	3,738,976
Liquidity Funds	-	-	76,864	-	76,864
Total for ACE	1,795,921	-	3,815,840	-	5,611,761
Total investments	\$ 2,054,951	\$ -	\$ 6,747,100	\$ -	\$ 8,802,051

**3. CAPITAL ASSETS**

The capital assets of the SGVCOG and ACE are recorded at cost and consist of the following:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
<b>Cost:</b>				
Leasehold improvements	\$ 19,762	\$ -	\$ -	\$ 19,762
Computer equipment	349,816	-	-	349,816
Telephone equipment	12,086	-	-	12,086
Office furniture	630,634	-	-	630,634
Vehicles	-	131,752	-	131,752
Right-of-use building	2,814,619	-	-	2,814,619
Total cost	3,826,917	131,752	-	3,958,669
<b>Less Accumulated depreciation and amortization for:</b>				
Leasehold improvements	19,762	-	-	19,762
Computer equipment	349,816	-	-	349,816
Telephone equipment	12,086	-	-	12,086
Office furniture	65,438	66,931	-	132,369
Vehicles	-	13,175	-	13,175
Right-of-use building	174,549	261,825	-	436,374
Total accumulated depreciation and amortization	621,651	341,931	-	963,582
Capital assets, net	\$ 3,205,266	\$ (210,179)	\$ -	\$ 2,995,087

Depreciation expense included in indirect expenses for the year ended June 30, 2024 amounted to \$341,931.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

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**4. RECEIVABLES**

Receivables as of June 30, 2024, in the aggregate, including retention, are as follows:

Receivables	SGVCOG	ACE	Total
Grants	\$ 1,739,985	\$ 16,597,468	\$ 18,337,453
Unbilled	1,843,080	38,463,682	40,306,762
Retention	(2,192)	9,137,243	9,135,051
Interest	-	20,338	20,338
Total	<u>\$ 3,580,873</u>	<u>\$ 64,218,731</u>	<u>\$ 67,799,604</u>

**5. GRANTS RECEIVABLE**

During the year ended June 30, 2024, ACE was the recipient, primarily from the U.S. Department of Transportation through California Department of Transportation (CalTRANS), of cost reimbursement type grants. Local matching share funds are also received from LACMTA. These grants are expenditure driven; funds must be expended before reimbursement is received. Certain amounts have been held back by the grantor agency pending completion of certain phases of contracted work and certain costs incurred may be subject to disallowance. Grants receivable and unbilled grants receivable at June 30, 2024 are shown net of disallowed costs. CalTRANS approved, under Uniform Guidance section 2 CFR 200.516, an indirect overhead allocation formula of 244.26% of total direct salaries and fringe benefit costs. Indirect costs incurred charged to grants for the year ended June 30, 2024 were \$526,060.

In June 2019, CalTRANS auditors did not allow one-time reimbursement for the payments made to unfunded pension liability for the fiscal years 2015 through 2019 totaling \$3,039,392 because the payments were not supported by CalPERS billing. The CalTRANS auditors allowed ACE to deduct these payments using a 20-year amortization schedule. With this disallowance, previously approved indirect cost rates for fiscal years 2017-2018 and 2018-2019 were reduced from 184.6% to 132.2% and from 282.2% to 151.4%, respectively.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

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**6. ADMINISTRATIVE EXPENSES**

The following were the administrative expenses of the primary government for the year ended June 30, 2024:

Salaries and wages	\$ 729,109
Fringe benefits	(125,691)
GASB 68 pension valuation adjustment	303,330
GASB 75 pension valuation adjustment	37,113
Professional services	109,792
Legal	52,230
Rent - other	(344)
Meetings / travel	39,722
Printing / publications	13,136
Insurance	360
Webpage / software services	73,196
Utilities	601
Administrative fees	8,896
Office supplies	8,359
Equipment and soft acquisition	5,276
Dues and subscriptions	4,956
Postage	2,026
Miscellaneous	56,544
Administrative expenses charged to grants	(526,060)
	<u>\$ 792,550</u>

**7. LEASE LIABILITY (OFFICE BUILDING)**

On November 1, 2022, the SGVCOG entered into a 130-month Lease Agreement as lessee of a site for the office building. The SGVCOG pays the landlord \$22,687 monthly with a 3% increase. An initial lease liability was recorded in the amount of \$2,814,619. As of June 30, 2024, the value of the lease liability is \$2,677,194. The SGVCOG is required to make monthly payments of \$22,687 and increase annually by 3% every month. The lease has an interest rate of 2.157%. The value of the right to use asset as of June 30, 2024, of \$2,814,619 with accumulated amortization of \$261,825 is included in the intangible assets on the capital assets activities table found in Note 3 above.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**7. LEASE LIABILITY (OFFICE BUILDING), Continued**

Annual debt service requirements for the lease is as follow:

Year Ending June 30,	Principal	Interest
2025	\$ 230,528	\$ 55,497
2026	244,216	50,390
2027	258,462	44,983
2028	273,286	39,263
2029	288,708	33,217
2030-2034	<u>1,381,994</u>	<u>65,587</u>
Total	<u>\$ 2,677,194</u>	<u>\$ 288,936</u>

**8. RELATED PARTY TRANSACTIONS**

As of June 30, 2024, ACE owed SGVCOG \$209,598 for technical, administrative, accounting support, and other related agency transactions.

**9. EMPLOYEE BENEFIT PLAN**

**A. General Information about the Pension Plans**

Plan Description

All qualified permanent and probationary employees are eligible to participate in SGVCOG’s Miscellaneous Employee Pension Plan, a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Classic participants (defined as eligible participants prior to January 1, 2013) are required to contribute 7% of their annual covered salary. New participants (defined as eligible employees brought into CalPERS membership for the first time on or after January 1, 2013 PEPRA) contribute at least half the normal cost rate as determined by CalPERS. SGVCOG contributes the remaining amounts necessary to fund the benefits for its employees, using the actuarial basis adopted by the CalPERS Board of Administration.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**9. EMPLOYEE BENEFIT PLAN, Continued**

**A. General Information about the Pension Plans, Continued**

The Plan's provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous Plan	
	Classic	PEPRA
	Prior to Jan. 1, 2013	On or after Jan. 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-63	52 - 67
Monthly benefits , as a % of eligible compensation	1.1% to 2.5%	1.0% to 2.5%
Required employee contribution rates	6.92%	7.75%
Required employer contribution rates	11.840%	7.680%

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. SGVCOG and ACE (a division of SGVCOG) are required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the measurement period ended June 30, 2023, the contributions made to the Plan were as follows:

	Miscellaneous Plan		
	SGVCOG	ACE	Total
Contributions-employer	\$ 168,115	\$ 252,173	\$ 420,288

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

As of June 30, 2024, SGVCOG and ACE (a division of SGVCOG) reported net pension liabilities (assets) for their proportionate shares of the net pension liabilities (assets) of the Plan as follows:

	Proportionate Share of Net Pension Liabilities (Assets)		
	SGVCOG	ACE	Total
Miscellaneous Plan	\$ 254,767	\$ 382,150	\$ 636,917

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**9. EMPLOYEE BENEFIT PLAN, Continued**

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

The net pension liabilities (assets) for the Plan are measured as the proportionate share of the net pension liabilities (assets). The net pension liabilities (assets) of the Plan are measured as of June 30, 2023, and the total pension liabilities (assets) for the Plan used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. SGVCOG's and ACE (a division of SGVCOG)'s proportion of the net pension liabilities (assets) were based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, which are actuarially determined.

Effective for measurement period 2015, CalPERS provides the GASB Statement No.68 Accounting Valuation Report for the miscellaneous risk pool and allocation methodology to be used by participants in the risk pool. The schedules of employer allocation include allocation for the Total Pension Liability, Plan Fiduciary Net Position and all other pension amounts (e.g. deferred outflows/inflows of resources and pension expense). The Total Pension Liability and other pension amounts are allocated based on the Actuarial Accrued Liability from the most recent Actuarial Valuation Report as of June 30, 2022 used for funding purposes. The Plan Fiduciary Net Position is allocated based on the sum of the Plan's Market Value of Assets from the most recent Actuarial Valuation as of June 30, 2022 used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities.

The SGVCOG's and ACE (a division of SGVCOG)'s proportionate share of the net pension liability for the Plan as of the measurement date June 30, 2022 and 2023 were as follows:

Proportion - June 30, 2022	0.002395%
Proportion - June 30, 2023	0.005105%
Change - Increase (Decrease)	<u>0.002710%</u>

At June 30, 2024, SGVCOG and ACE (a division of SGVCOG) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous Plan					
	SGVCOG		ACE		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 168,115	\$ -	\$ 252,173	\$ -	\$ 420,288	\$ -
Differences between actual and expected experience	13,015	2,019	19,522	3,028	32,537	5,047
Changes in assumption	15,382	-	23,072	-	38,454	-
Changes in employer's proportion	469,076	-	703,614	-	1,172,690	-
Differences between the employer's contribution and the employer's proportionate share of contributions	-	176,022	-	264,032	-	440,054
Net differences between projected and actual earnings on pension plan investments	41,249	-	61,874	-	103,123	-
<b>Total</b>	<b>\$ 706,837</b>	<b>\$ 178,040</b>	<b>\$1,060,255</b>	<b>\$ 267,061</b>	<b>\$1,767,092</b>	<b>\$ 445,101</b>

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**9. EMPLOYEE BENEFIT PLAN, Continued**

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

SGVCOG and ACE (a division of SGVCOG) reported \$168,115 and \$252,173, respectively, as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30	SGVCOG	ACE	Total
2025	\$ 206,300	\$ 309,449	\$ 515,749
2026	126,455	189,682	316,137
2027	26,743	40,114	66,857
2028	1,184	1,389	2,960

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	Miscellaneous June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Investment rate of return	6.90%
Inflation	2.30%
Salary increases	(1)
Mortality (4)	(2)
Post-Retirement Benefit Increase	(3)

(1) Varies by entry age and service

(2) Derived using CalPERS' Membership Data for all funds

(3) Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies.

(4) The mortality table used was developed based on CalPERS-specific data. The rate incorporates General Mortality to capture ongoing mortality improvement using 80% of Scale of MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**9. EMPLOYEE BENEFIT PLAN, Continued**

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

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

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

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The table below reflects the expected real rate of return by asset class.

Asset Class	Assumed Asset Allocation	Real Return (a,b)
Global Equity-Cap weighted	30.00%	4.54%
Global Equity-non-Cap weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage Backed Securities	5.00%	0.50%
Investment Grade Corporate	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Estate	15.00%	3.21%
Liquidity	-5.00%	-0.59%
Total	100%	

(a) An expected inflation of 2.3% used for this period.

(b) Figures are based on the 2021-22 Asset Liability Management study.



**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**9. EMPLOYEE BENEFIT PLAN, Continued**

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

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate -*

The following presents SGVCOG’s and ACE (a division of SGVCOG)’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what SGVCOG’s and ACE (a division of SGVCOG)’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1- percentage point higher than the current rate:

	Miscellaneous Plan		
	SGVCOG	ACE	Total
1% Decrease	5.90%	5.90%	5.90%
Net Pension Liability(Asset)	\$ 1,060,977	\$ 1,591,466	\$ 2,652,443
Current Discount Rate	6.90%	6.90%	6.90%
Net Pension Liability(Asset)	\$ 254,767	\$ 382,150	\$ 636,917
1% Increase	7.90%	7.90%	7.90%
Net Pension Liability(Asset)	\$ (408,814)	\$ (613,221)	\$ (1,022,035)

**C. Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

**D. Payable to the Pension Plan**

At June 30, 2024, SGVCOG and ACE did not have outstanding balance for contribution to the pension plan required for the year ended June 30, 2024.

**E. Deferred Compensation Plan**

ACE (a division of SGVCOG) has entered into a salary reduction deferred compensation plan for its employees. The plan allows employees to defer a portion of their current income from state and federal taxation. Employees may withdraw their participation at any time by giving written notice at least a week in advance prior to the effective date of the withdrawal. At June 30, 2024, plan assets totaling \$3,269,309 were held by independent trustees. Accordingly, such amounts are not reflected in the accompanying basic financial statements.

All amounts of compensation deferred under the plans are solely the property and rights of each beneficiary (pursuant to legislative changes effective 1998 to the Internal Revenue Code Section 457, this includes all property and rights purchased and income attributable to these amounts until paid or made available to the employee or other beneficiary).

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

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**10. OTHER POSTEMPLOYMENT BENEFITS PLAN**

**A. Plan Description**

The SGVCOG has established an Other Postemployment Benefits plan (OPEB Plan) and participates in a single employer defined benefit retiree healthcare plan. The SGVCOG joined the Public Employees’ Medical & Hospital Care Act (PEMHCA) on 1/1/2019. The PEMHCA minimum amount is based on the 5 % unequal method, which starts from 5% in 2020. For the surviving spouse healthcare benefit, the retiree benefit is paid to surviving spouse of retiree who elected CalPERS joint and survivor payment option and spouse of active who died while eligible to retire receiving CalPERS survivor benefit.

As of June 30, 2024 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB Plan:

	SGVCOG	ACE	Total
Inactives currently receiving benefits	-	1	1
Inactives entitled to but not yet receiving benefits	2	8	10
Active employees	23	22	45
Total	<u>25</u>	<u>31</u>	<u>56</u>

**B. Contributions**

The contribution requirements of the plan members and the SGVCOG are established and may be amended by the SGVCOG. For the measurement period, contributions totaled \$5,884, which includes \$5,481 implied subsidy benefit payments.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**10. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued**

**C. Net OPEB Liability**

The SGVCOG’s net OPEB liability as of June 30, 2024 was measured as of June 30, 2024. The total OPEB liability used to calculate the net OPEB liability for measurement date June 30, 2024 was determined by an actuarial valuation dated June 30, 2023 based on the following actuarial methods and assumptions:

	Retiree Health Care Plan
Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Contribution Policy	No pre-funding
Discount Rate	3.93% at June 30, 2024 (Bond Buyer 20-Bond Index)
	3.65% at June 30, 2023 (Bond Buyer 20-Bond Index)
General Inflation	2.50% annually
Mortality, Retirement, Disability, Termination	CalPERS 2000-2019 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021
Salary Increases	Aggregate - 2.75% annually Merit - CalPERS 1997-2015 Experience Study
Medical Trend	Non-Medicare - 8.5% for 2025, decreasing to an ultimate rate of 3.45% in 2076 Medicare (Non-Kaiser) - 7.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076 Medicare (Kaiser) - 6.25% for 2025, decreasing to an ultimate rate of 3.45% in 2076
PEMHCA Minimum Increase	3.50% annually
Participation at Retirement	Actives and surviving spouses: Covered - 80% Waived - 80% Retirees and surviving spouses: Covered - 100% (n/a) Waived - 0%

**D. Discount Rate**

The discount rate used to measure the total OPEB liability as of June 30, 2024 was 3.93 percent. The SGVCOG’s OPEB Plan is a no pre-funding plan and the discount rate was set to the Bond Buyer 20 General Obligation Municipal Bond Index, as of the measurement date.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**10. OTHER POST EMPLOYMENT BENEFITS PLAN, Continued**

**E. Changes in the OPEB Liability**

The changes in the total OPEB liability for the OPEB Plan are as follows:

	<b>Total OPEB Liability</b>
<b>Balance at June 30, 2023</b>	\$ 405,473
Changes during the year:	
Service cost	94,108
Interest on the total OPEB liability	18,128
Changes in assumptions	(23,864)
Benefit payments	(5,858)
Net changes	82,514
<b>Balance at June 30, 2024</b>	<b>\$ 487,987</b>

**F. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the SGVCOG and ACE (a division unit of SGVCOG) if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2024:

	Changes in the Discount Rate		
	SGVCOG	ACE	Total
1% Decrease	2.93%	2.93%	2.93%
Total OPEB Liability	\$ 259,043	\$ 321,770	\$ 580,813
Current Discount Rate	3.93%	3.93%	3.93%
Total OPEB Liability	\$ 217,642	\$ 270,345	\$ 487,987
1% Increase	4.93%	4.93%	4.93%
Total OPEB Liability	\$ 184,664	\$ 229,381	\$ 414,045

**G. Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates**

The following presents the net OPEB liability of the SGVCOG and ACE if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2024:

	Changes in the Health Trend Rate		
	SGVCOG	ACE	Total
1% Decrease			
Total OPEB Liability	\$ 172,867	\$ 214,728	\$ 387,595
Current Trend			
Total OPEB Liability	\$ 217,642	\$ 270,345	\$ 487,987
1% Increase			
Total OPEB Liability	\$ 277,849	\$ 345,130	\$ 622,979

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**10. OTHER POST EMPLOYMENT BENEFITS PLAN, Continued**

*H. Recognition of Deferred Outflows and Deferred Inflows of Resources*

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

*I. OPEB Expense and Deferred Outflows/(Inflows) of Resources Related to OPEB*

For the fiscal years ended June 30, 2024, the SGVCOG and ACE (a division of SGVCOG) recognized OPEB expense of \$74,620. For the fiscal years ended June 30, 2024, the SGVCOG and ACE reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	SGVCOG		ACE		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ -	\$ 50,532	\$ -	\$ 62,769	\$ -	\$ 113,301
Changes in assumption	1,867	124,341	2,318	154,451	4,185	278,792
<b>Total</b>	<b>\$ 1,867</b>	<b>\$ 174,873</b>	<b>\$ 2,318</b>	<b>\$ 217,220</b>	<b>\$ 4,185</b>	<b>\$ 392,093</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Year Ending	SGVCOG	ACE	Total
June 30			
2025	\$ (16,788)	\$ (20,854)	\$ (37,642)
2026	(16,788)	(20,854)	(37,642)
2027	(16,788)	(20,854)	(37,642)
2028	(16,788)	(20,854)	(37,642)
2029	(16,788)	(20,854)	(37,642)
Thereafter	(89,066)	(110,632)	(199,698)

**11. COMMITMENTS AND CONTINGENCIES**

As discussed in Note 6, ACE receives reimbursement type grants from federal, state and local sources. Certain expenses are not subject to reimbursement. Also, there may be disallowed costs. Management's experience in this regard indicates disallowances, if any, will not be material.

The SGVCOG is involved in claims and litigations arising from the normal course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material effect on the SGVCOG's financial position.

**San Gabriel Valley Council of Governments**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

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**11. COMMITMENTS AND CONTINGENCIES, Continued**

*A. Escrow Agreements for Contract Retention*

Pursuant to contracts entered into between ACE and several of its contractors, funds are deposited with an Escrow Agent. The Escrow Agent holds the fund for the benefit of the contractors until the escrow is terminated. The Escrow Agent, contractor or ACE may terminate this Escrow Agreement, with or without cause, by providing 30 days prior written notice to the other parties. In the event of termination of this Escrow Agreement, all the funds on deposit shall be paid to ACE and any accrued interest less escrow fees shall be paid to the contractor. ACE has recognized expenses related to contract retention payments totaling \$9,424,352 for the fiscal year ended June 30, 2024. Funds are deposited in several escrow accounts until release to the contractor is authorized.

**12. CONSTRUCTION IN PROGRESS AND TRANSFER OF COMPLETED PROJECTS**

Except for minor acquisitions that may be sold by ACE when no longer needed, all of the construction projects, when completed, will be deeded and transferred to the UPRR and the cities in which they are located at no cost to the acquirer. At June 30, 2024, \$662,264,560 of costs was accumulated on projects in process and \$1,147,801,247 had been transferred to UPRR and impacted cities.

Under the full accrual basis of accounting, project expenses would be reported under the construction in progress account (i.e., treated as a cash flow expense and not a current year expense). This would substantially overstate income while reporting the disposal and expensing the accumulated costs would distort the cost of operations at the time of transfer of the completed projects to the member cities. In this case, net position would greatly fluctuate, depending on the timing of construction and transfer of the completed projects.

To alleviate this situation, management has elected to record a liability (same amount as the construction in progress) to UPRR and governments likely to be the eventual owner of the improvements/grade separations upon project completion. This approach will minimize the effects both the acquisition of property for construction and the accumulation of construction costs and their eventual disposal.

**13. SUBSEQUENT EVENTS**

SGVCOG and ACE have evaluated events or transactions that occurred subsequent to the balance sheet date through February 25, 2025, the date the accompanying financial statements were available to be issued, for potential recognition or disclosure in the financial statements and determined that no subsequent matters required disclosure or adjustment to the accompanying financial statements.

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# REQUIRED SUPPLEMENTARY INFORMATION

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**San Gabriel Valley Council of Governments**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

*Schedule of Changes in the Net Pension Liability and Related Ratios - Last 10 Years\**

	Measurement Period		
	2023	2022	2021
	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan
Proportion of the net pension liability (asset)	0.00511%	0.00240%	-0.03823%
Proportionate share of the net pension liability (asset)	\$ 636,917	\$ 276,680	\$ (2,067,369)
Covered payroll	\$ 4,051,439	\$ 3,060,627	\$ 2,724,885
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	15.72%	9.04%	-75.87%
Plan's proportionate share of the fiduciary net position as as a percentage of the total pension liability	76.21%	76.68%	88.29%

**Notes to Schedule:**

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, decreased from 7.65% to 7.15% in fiscal year 2018, and then decreased from 7.15% to 6.9% in fiscal year 2023.

The CalPERS mortality assumptions were adjusted in fiscal year 2019.



<b>Measurement Period</b>						
<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan
-0.0275%	-0.00494%	-0.00715%	0.00348%	0.01125%	0.01214%	0.00000%
\$ (298,796)	\$ (506,076)	\$ (689,323)	\$ 344,628	\$ 973,847	\$ 833,171	\$ -
\$ 3,114,693	\$ 3,409,212	\$ 4,050,997	\$ 3,781,297	\$ 2,989,505	\$ 2,919,902	\$ 2,414,903
-9.59%	-14.84%	-17.02%	9.11%	32.58%	28.53%	0.00%
75.10%	75.26%	75.26%	73.31%	74.06%	78.40%	79.82%

**San Gabriel Valley Council of Governments**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

*Schedule of Pension Contributions - Last 10 Years\**

	Fiscal Year		
	2024	2023	2022
	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan
Actuarially determined contributions	\$ 420,288	\$ 346,818	\$ 268,246
Contributions in relation to the actuarially determined contributions	(420,288)	(346,818)	(268,246)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll	\$ 5,089,999	\$ 4,051,439	\$ 3,060,627
Contributions as a percentage of covered payroll	8.26%	8.56%	8.76%

Notes to Schedule

\*Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

Methods and assumptions used to determine contribution rates:

Valuation date (for contractually required contribution):	6/30/2021	6/30/2020	6/30/2019
Actuarial cost method:	Entry Age	Entry Age	Entry Age
Amortization method:	(1)	(1)	(1)
Assets valuation method:	Market Value	Market Value	Market Value
Inflation:	2.30%	2.50%	2.50%
Salary increases:	(2)	(2)	(2)
Investment rate of return:	6.80%	7.00%	7.00%
Retirement age:	(3)	(3)	(3)
Mortality:	(4)	(4)	(4)

<sup>(1)</sup> Level percentage of payroll, closed

<sup>(2)</sup> Depending on age, service, and type of employment

<sup>(3)</sup> 50 for all plans, with the exception of 52 for Miscellaneous PEPRA 2%@62

<sup>(4)</sup> Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

Fiscal Year						
2021	2020	2019	2018	2017	2016	2015
Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan
\$ 263,948	\$ 455,998	\$ 411,327	\$ 1,334,594	\$ 1,427,296	\$ 441,843	\$ 696,060
(263,948)	(455,998)	(411,327)	(1,334,594)	(1,427,296)	(441,843)	(696,060)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,724,885	\$ 3,114,693	\$ 3,409,212	\$ 4,050,997	\$ 3,781,297	\$ 2,989,505	\$ 2,919,902
9.69%	14.64%	12.07%	32.94%	37.75%	14.78%	23.84%
6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012
Entry Age (1)	Entry Age (1)	Entry Age (1)	Entry Age (1)	Entry Age (1)	Entry Age (1)	Entry Age (1)
Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15 Year Smoothed Market Method
2.50%	2.63%	2.75%	2.75%	2.75%	2.75%	2.75%
(2)	(2)	(2)	(2)	(2)	(2)	(2)
7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
(3)	(3)	(3)	(3)	(3)	(3)	(3)
(4)	(4)	(4)	(4)	(4)	(4)	(4)

**San Gabriel Valley Council of Governments**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

*Schedule of Changes in the Total OPEB Liability and Related Ratios - Last 10 Years\**

For the Measurement Period Ended:	6/30/2024	6/30/2023	6/30/2022	6/30/2021
<b>Total OPEB Liability</b>				
Service cost	\$ 94,108	\$ 88,340	\$ 120,206	\$ 115,531
Interest	18,128	23,586	15,983	13,297
Differences between actual and expected experience	-	(134,479)	-	-
Changes in assumptions	(23,864)	(147,440)	(174,842)	6,153
Benefit payments	(5,858)	(4,950)	(1,384)	(1,293)
<b>Net change in the total OPEB liability</b>	82,514	(174,943)	(40,037)	133,688
<b>Total OPEB liability - beginning</b>	405,473	580,416	620,453	486,765
<b>Total OPEB liability</b>	<u>\$ 487,987</u>	<u>\$ 405,473</u>	<u>\$ 580,416</u>	<u>\$ 620,453</u>
Covered employee payroll	\$ 5,089,999	\$ 4,051,439	\$ 3,060,627	\$ 2,862,626
Total OPEB liability as a percentage of covered employee payroll	9.59%	10.01%	18.96%	21.67%

\* Fiscal year 2021 was the 1st year of implementation.

Note - No monies are held in trust for OPEB benefits.

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

*Independent Auditor's Report*

To the Members of the Governing Board  
of San Gabriel Valley Council of Governments  
Monrovia, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the San Gabriel Valley Council of Governments (SGVCOG), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the SGVCOG's basic financial statements and have issued our report thereon dated February 25, 2025.

***Report on Internal Control Over Financial Reporting***

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

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

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

To the Members of the Governing Board  
of San Gabriel Valley Council of Governments  
Monrovia, California  
Page 2

***Report on Compliance and Other Matters***

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

**Purpose of this Report**

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



Badawi & Associates, CPAs  
Berkeley, California  
February 25, 2025

# REPORT

DATE: March 20, 2025

TO: Governing Board Delegates and Alternates

FROM: Marisa Creter, Executive Director

RE: **SAN GABRIEL VALLEY BUS CORRIDOR TRANSIT IMPROVEMENTS  
PROJECT FUNDING AGREEMENT**

## **RECOMMENDED ACTIONS**

Authorize the Executive Director to negotiate and execute a funding agreement (currently estimated at \$4,500,000) with the Los Angeles County Department of Public Works (LACDPW) to fund the implementation of Jump Start Segment 5, which was identified in the San Gabriel Valley Transit Feasibility Study as part of the “San Gabriel Valley Bus Corridor Transit Improvements Project,” including design, environmental clearance, construction, and related tasks, including authority to negotiate and execute any future amendments related to budget and scope.

## **BACKGROUND**

In July 2021, the San Gabriel Valley Transit Feasibility Study was initiated in order to identify and develop alternative short- and long-term transit solutions that addressed the mobility challenges within the San Gabriel Valley. The Study focused on the cities and communities along the SR 60 Freeway corridor and on ensuring compatibility with surrounding land-uses and on balancing the needs of transit and goods movement. A suite of “Jump-Start” improvements and projects were identified in the Study for potential implementation over the next three-to-five years, subject to the acquisition of funding. The proposed Jump-Start Projects would include Traffic Signal Priority (TSP) enhancements, bus-only lane demonstration projects, BRT shelters, and “Complete Street” improvements for pedestrians and bicyclists. These projects would support Metro’s goal for the LA28 Summer Olympics to enable all ticketed spectators to travel to competition venues by public transit, walking or cycling.

On March 21, 2024, the Governing Board voted unanimously to approve and submit the Final Study to Metro and directed staff to identify a proposed project definition with any appropriate environmental analysis, and to work with Metro to request funding for this effort in the FY2025 Metro Budget. On June 20, 2024, the Governing Board voted unanimously to authorize the Executive Director to execute funding agreements with the Los Angeles County Metropolitan Transportation Authority to implement the Project.

Since that time, Metro and SGVCOG have begun negotiating agreements to help fund the Project. Metro has secured funding in the amount of approximately \$6,300,000 through a federal Neighborhood Access and Equity (NAE) Grant to support Jump Start Segment 5. The project elements for Segment 5 include up to 4.5 miles of demonstration bus-only lanes and TSP

improvements for up to 26 existing traffic signals within the 6.3-mile Jump-Start segment (Segment 5) along Valley Boulevard in El Monte, Industry, and unincorporated Los Angeles County. The Project segment is mapped here.

Supervisor Hilda Solis has also directed the Los Angeles County Department of Public Works to identify and allocate additional funds to support Jump Start Segment 5 in the amount of approximately \$4.5 million. This supplemental funding will ensure that the Segment 5 Project can be completed in full and in time for the Olympics. This funding, in addition to Metro-secured funding, will support a full build out of the planned Transit Signal Priority technology, bus stop enhancements, striping, and other related improvements.



Map by LA Metro

## **NEXT STEPS**

SGVCOG staff are in the process of negotiating a funding agreement with LACDPW to facilitate the transfer of funds, as directed by Supervisor Solis. After all the necessary funding streams are in place, the SGVCOG will procure professional consultant services where needed to continue efforts for engineering design, environmental clearance, and outreach. Once final design has been completed for the Segment 5 Project, the SGVCOG will also secure a contractor to construct the improvements, which are anticipated to be completed by the end of 2026.

## **FISCAL IMPACT**

There is no anticipated fiscal impact to the SGVCOG for these efforts as all project costs, including SGVCOG staff time, will be reimbursed through the pending funding agreement and other previously-approved and secured funding agreements with Metro.

## **RECOMMENDATIONS**

In the interest of ensuring a timely procurement process, contract award, start of work, and project implementation ahead of the 2028 Olympic Games, staff are seeking approval from the Governing Board to negotiate and execute a funding agreement (currently estimated at \$4,500,000) with the Los Angeles County Department of Public Works (LACDPW) to fund the implementation of Jump Start Segment 5, which was identified in the San Gabriel Valley Transit Feasibility Study as part of the “San Gabriel Valley Bus Corridor Transit Improvements Project,” including design, environmental clearance, construction, and related tasks, including authority to negotiate and execute any future amendments related to budget and scope.



Prepared by: Stephan Wong  
Steph Wong  
Principal Management Analyst

Approved by: Marisa Creter  
Marisa Creter  
Executive Director

**ATTACHMENTS**

[Attachment A – Final SGV Transit Feasibility Study Report to the Governing Board](#)

[Attachment B – SGV Bus Corridor Funding Agreement Authorizations Report to the Governing Board](#)

# REPORT

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DATE: March 20, 2025

TO: Governing Board Delegates and Alternates

FROM: Marisa Creter, Executive Director

RE: **GENERAL COUNSEL APPOINTMENT**

## **RECOMMENDED ACTION**

Adopt Resolution 25-04 appointing Cassie Trapesonian as SGVCOG General Counsel effective May 1, 2025.

## **BACKGROUND**

In September 2019, the SGVCOG executed a contract with Woodruff & Smart (formerly known as Woodruff, Spradlin & Smart) to provide general legal services (general counsel, litigation, contracts, human resources, etc.) and property acquisition services. The Governing Board approved an initial three-year contract with Woodruff to end August 31, 2022, and took separate action in April 2022 to extend the term by five additional years to end August 31, 2027.

In June 2019, Woodruff & Smart was selected through the SGVCOG's competitive Request for Proposal (RFP) process. As part of that process, a Technical Evaluation Committee (TEC) was formed to evaluate the various legal services and property acquisition RFP proposals received. The TEC was composed of both SGVCOG staff and Governing Board members. Based on factors including technical experience, cost and consultation, the TEC recommended Woodruff & Smart as the highest scoring proposal to provide legal services for the SGVCOG. Woodruff's proposal included a set team to provide general legal services and property acquisition services as follows: David DeBerry, General Counsel; Cassie Trapesonian, Assistant General Counsel; Craig Farrington and Alyson Suh, Eminent Domain Counsel; Pat Desmond, Litigation Counsel; and Barbara Raileanu Human Resources Counsel. As a result, David DeBerry was formerly appointed by the Governing Board to serve as the SGVCOG General Counsel upon approval of the contract between Woodruff and SGVCOG in July 2019.

In February 2025, SGVCOG General Counsel David DeBerry announced his retirement to be effective April 30, 2025. As a result, the Governing Board is tasked with appointing a replacement General Counsel with Woodruff. Woodruff is proposing to appoint Cassie Trapesonian as SGVCOG General Counsel effective May 1, 2025. SGVCOG staff have expressed a high level of satisfaction with Ms. Trapesonian in her current role as Assistant General Counsel and support Woodruff's recommendation to appoint her as the SGVCOG's new General Counsel. Attachment A contains a copy of the full resolution to appoint Ms. Trapesonian. The resolution contains Ms. Trapesonian's resume and statement of qualifications, as well as a list of Woodruff's achievements over the past 5 years.

# REPORT

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Prepared by:   
Katie Ward  
Administrative Services Manager

Approved by:   
Marisa Creter  
Executive Director

## ATTACHMENT

Attachment A – Resolution 25-04

**RESOLUTION NO. 25-04**

**RESOLUTION OF THE SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS  
(SGVCOG) APPOINTING CASSIE TRAPESONIAN AS GENERAL COUNSEL**

**WHEREAS**, the SGVCOG appointed David DeBerry of Woodruff & Smart to serve as the SGVCOG General Counsel on June 6, 2019; and

**WHEREAS**, after 6 years of service to the SGVCOG Mr. DeBerry has notified the SGVCOG of his intent to retire on April 30, 2025; and

**WHEREAS**, the SGVCOG wishes to appoint a new General Counsel; and

**WHEREAS**, Cassie Trapesonian of Woodruff & Smart has been identified as the successor to Mr. DeBerry given her extensive experience working as Assistant General Counsel to the SGVCOG; and

**WHEREAS**, Article 5.D of the SGVCOG Bylaws states that the Governing Board shall appoint a qualified person or firm to serves as the General Counsel on any basis it desires.

**NOW THEREFORE, BE IT RESOLVED** that the Governing Board appoints Cassie Trapesonian of Woodruff & Smart (background incorporated as Exhibit A) to the position of General Counsel effective May 1, 2025.

**PASSED AND ADOPTED** by the Governing Board of San Gabriel Valley Council of Governments, County of Los Angeles, State of California, on the 20th day of March 2025.

San Gabriel Valley Council of Governments

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Tim Hepburn, President

**Attest:**

I, Marisa Creter, Executive Director and Secretary of the Board of Directors of the San Gabriel Valley Council of Governments, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the Governing Board held on the 20th day March 2025, by the following vote:

<b>AYES:</b>	
<b>NOES:</b>	
<b>ABSTAIN:</b>	
<b>ABSENT:</b>	

\_\_\_\_\_  
Marisa Creter, Secretary

**Cassie E. Trapesonian, Director & Shareholder**



Cassie Trapesonian is a Director and Shareholder at Woodruff & Smart and provides general counsel services to transportation and regional agencies. Ms. Trapesonian has served as SGVCOG's Assistant General Counsel for over 5 years and also currently serves as Assistant General Counsel to the Orange County Transportation Authority and the Los Angeles – San Diego – San Luis Obispo Rail Corridor Agency. Ms. Trapesonian is the General Counsel for the Children and Families Commission of Orange County.

Ms. Trapesonian assists public clients with all matters involving public governance such as the Ralph M. Brown Act, Political Reform Act, Public Contract Code, Joint Exercise of Powers Act, Public Records Act, government ethics and conflicts of interest, and privacy laws. She has extensive experience in public procurements involving both state and federal funds, large-scale public works projects, and real property matters. She has advised clients on large public infrastructure projects (including freeway and light rail projects) throughout all phases of project delivery from planning to procurement, and through project close out, including bid protests, change orders, task orders, stop notices, bankruptcy, defaults, project audits, and compliance with state and federal grant requirements.

Ms. Trapesonian has developed an expertise in a wide range of transportation matters including Department of Transportation laws and regulations (FTA, FHWA, and FRA), Disadvantaged Business Enterprise requirements, the Americans with Disabilities Act, paratransit, bus operations, and Title VI Compliance. She regularly drafts transactional documents such as contracts, ordinances, resolutions, agency regulations, policies, procedures, and legal opinions.

**REPRESENTATIVE MATTERS**

- Representing a transportation agency in ongoing negotiations of a multi-agency agreement to construct a new toll road connector impacting a major freeway in Orange and Riverside Counties.
- Lead attorney on a complex streetcar project, which includes advising on contract claims from both the construction and vehicle contractors as well as managing ongoing construction litigation.
- Advised SGVCOG and multiple public agencies through the Surplus Land Act process, which resulted in multiple transactions being approved by the California Department of Housing and Community Development (HCD). Drafted language for the Surplus Land Act Guidelines upon request from HCD relating to properties acquired by eminent domain.
- Negotiated purchase and sale agreements for surplus land on behalf of SGVCOG with housing developers for affordable housing projects.
- Represented Children and Families Commission in contract negotiations as the funding agency for multiple health, education, homelessness, childcare, mental health, and related programs and services in Orange County.
- Assisted and advised hearing officers during Disadvantaged Business Enterprise administrative reconsideration hearings on good faith efforts.
- Drafted and negotiated real property purchase and sale agreements and leases.
- Provided counsel and advice on public agency procurements, including those receiving state and federal funds.
- Drafted contract templates for various public agencies including public works, professional services, and consulting services agreements

- Provided advice and counsel to public agency staff through dispute resolutions with contractors on various projects
- Provided advice and counsel to public agency boards during open and noticed meetings under the Ralph M. Brown Act
- Provided strategic guidance on impacts of pending legislation and potential agency positions

### **PROFESSIONAL ACTIVITIES**

Ms. Trapesonian is a member of the Orange County Bar Association, the State Bar of California, the Women's Transportation Seminar (WTS) International, and the American Public Transportation Association (APTA). She regularly attends the APTA Legal Affairs Seminar – an annual gathering of transportation agency general counsels and attorneys from across the country to discuss and learn about legal issues facing public transportation agencies nationwide.

### **EDUCATION**

Arizona State University, Sandra Day O'Connor College of Law (J.D., 2014), University of Arizona (B.S., *Magna Cum Laude*, 2011)

# WOODRUFF

Woodruff & Smart  
A Professional Corporation

TO: SGVCOG Governing Board and Delegates

FROM: Cassie Trapesonian, SGVCOG Assistant General Counsel

DATE: March 20, 2025

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In the five years that I have served as the Assistant General Counsel to the San Gabriel Valley Council of Governments (SGVCOG), I have been consistently amazed at the quality and breadth of work this agency accomplishes to better the communities in the San Gabriel Valley and surrounding Los Angeles area. This can only be attributed to the strong leadership of the SGVCOG Board and staff. I am excited to further these efforts as the SGVCOG's General Counsel.

As the Assistant General Counsel to SGVCOG and two other transportation agencies (Orange County Transportation Authority and LOSSAN Rail Corridor), I have been a part of various transportation projects over the past ten years that have improved regional mobility for Southern Californians. In particular, I have assisted SGVCOG with several agreements and surplus land transactions in support of ACE projects. For each surplus property, SGVCOG received confirmation from the Department of Housing and Community Development that SGVCOG complied with the Surplus Land Act in every respect.

In addition, I have been involved in several aspects of the Orange County Transportation Authority's (OCTA) Interstate 405 Improvement Project, which improved and added toll lanes on 16-miles of freeway, as well as the Orange County Streetcar Project, which is Orange County's first modern streetcar project. For both of these projects, I have advised on contract claims and disputes through the dispute resolution processes and mediation.

I have significant experience with both state and federally funded procurements as well as contract issues that arise during projects. I routinely assist public agencies in ensuring their procurements comply with state and federal law, including requirements imposed by grant funding agencies as well as the federal disadvantaged business enterprise regulations. I also provide advice on public works and prevailing wage determinations.

Understanding the challenges SGVCOG faces in obtaining funding in conjunction with how capital intensive many infrastructure and improvement projects are, I enjoy helping agencies find creative solutions to obtain funding for its projects. I also have an in depth understanding of the funding process for sales tax measures and will assist SGVCOG to continue to be a good steward of taxpayer funds as SGVCOG builds transportation projects within the San Gabriel region and flows funds down to cities through the MSP program to complete projects at the local level. I look forward to continuing to assist SGVCOG with its various programs, including the food recovery program, Regional Early Action Program (REAP), SGV Care, and the like.

WOODRUFF & SMART, APC

555 ANTON BOULEVARD, SUITE 1200 | COSTA MESA, CA 92626-7670 | TELEPHONE (714) 558-7000 | FAX (714) 835-7787

WWW.WOODRUFF.LAW



As General Counsel to the Children and Families Commission of Orange County and Assistant General Counsel to SGVCOG, OCTA, and LOSSAN, I regularly provide advice and counsel to governing boards during noticed Brown Act meetings, including both open and closed session matters. I advise public agencies with all matters involving public governance, including government transparency and ethics laws.

I view my role as the General Counsel to carry out the policies and directives of the Governing Board while ensuring that SGVCOG complies with federal, state, and local laws in advancing its activities and projects. This is important now more than ever in the ever-changing legal and political climate our cities face. I am very appreciative of this opportunity and look forward to answering any questions you may have at the Governing Board meeting.

### Woodruff & Smart's Achievements

To provide an overview of Woodruff & Smart's ("Woodruff") achievements, Woodruff has been providing the SGVCOG with the full range of legal services for the past 5 ½ years in the following areas:

- Personnel
- Contracts
- Purchasing
- Eminent Domain
- Litigation
- Sales of Surplus Property
- Governance
- General Counsel for San Gabriel Valley Regional Housing Trust

More specifically, below is an overview of tasks and accomplishments Woodruff has handled in the capacity as General Counsel to SGVCOG:

- Assisted in transitioning the former Alameda Corridor Agency to be fully integrated into the SGVCOG.
- Updated Purchasing Policy.
- Updated Property Acquisition and Sale Policy, particularly to comply with revisions to Surplus Land Act and changes in eminent domain law.
- Updated Eminent Domain process to comply with eminent domain law.
- Updated Personnel Policy.
- Created Contract and Contract Amendment Forms to Expedite Review and staff ease of use.
- Assisted in drafting revisions to Board bylaws.
- In support of a SGVCOG audit disallowing a portion of a consultant's claimed costs, convinced a consultant seeking \$850,000 under its contract that its claim had no legal merit and in fact that if the consultant filed litigation that the SGVCOG would file a counterclaim under the False Claims Act. After filing under a Govt. Claim with the SGVCOG, the consultant did not file litigation.

- Assisted in convincing Caltrans that imposition of a monetary penalty (\$964,125) against the SGVCOG for an alleged violation of disadvantage business enterprise subcontractor laws by a SGVCOG contractor was not supported by either federal or state law. No penalty was imposed.
- Assisted in obtaining approvals from the Department of Housing and Community Development for sales of surplus property.
- Assisted in drafting and negotiating L.A. Metro funding/loan agreement that advances funds to the SGVCOG for its remaining current capital projects.
- Assisted in negotiating and drafting of hundreds of contracts between the SGVCOG and its member agencies, consultants, contractors, suppliers, and funding agencies.
- Assisted in drafting procurement documents for request for construction bids and request for consultant proposals.
- Assisted in responding to numerous Public Records Act requests.
- Provided Staff Harassment Training.
- Assisted the SGVCOG in timely acquiring all property needed for the 57/60 Interchange Project, including the filing of six eminent domain matters, all of which have been resolved.
- Substituted into five eminent domain matters related to property acquisitions for Turnbull Grade Separation Project due to a prior SGVCOG attorney retiring. Four of the five have been resolved. In the fifth, we obtained an order for possession of the property and have a trial date set for July 2026.
- Filed four new eminent domain actions related to property acquisitions for the Turnbull Grade Separation Project all of which have been resolved.

Woodruff also serves as General Counsel to the San Gabriel Valley Regional Housing Trust (SGVRHT). In this capacity, we drafted the Joint Powers Agreement creating SGVRHT and Governing Board Bylaws. We have also assisted in drafting and negotiating numerous affordable housing loans, ground leases, regulatory agreements, and associated documents.

As a firm, we view our chief mission as assisting the SGVCOG in achieving Governing Board established policy in compliance with the ever changing and complicated legal field. During our 5 ½ years of representation, the SGVCOG has only been sued one time (a personnel matter) in which it made a settlement payment. There have been only a handful of other lawsuits filed against the SGVCOG during that period, which have been resolved by tendering the SGVCOG's defense and indemnity to contractors/consultants or dismissed without the SGVCOG making any payment.