

**REGULAR MEETING AGENDA
BOARD OF DIRECTORS
PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Endowment Provided by the Puente Hills Landfill**

The regular meeting of the Board of Directors, October 15, 2026, at 3pm
will take place in-person and also available for remote access.
Members of the public can observe and participate in the meeting as follows:

In-person: **Joint Administration Office of the
Sanitation Districts of Los Angeles County
1955 Workman Mill Road, Whittier, California 90601**
Location: Room information to be provided at 1955 Workman Mill Road
on the day of the meeting.

And remotely for members of the public via Zoom by joining at this address:
<https://us02web.zoom.us/j/3397206095>
Zoom ID 339 720 6095

PUBLIC COMMENTS: Members of the public may provide electronic comments by 3 p.m. on Wednesday, October 14, 2026, before the meeting to info@HabitatAuthority.org. Please label the email in the subject heading as "Public Comments". Public comments may also be verbally heard during item #1 of the meeting, either in person or via Zoom.

Agency	Director	Alternate
County of Los Angeles	SULIC, Chair	YOKOMIZO
City of Whittier	PACHECO, Vice Chair	SANTANA
Hacienda Heights	GARCIA	MONARES
Sanitation Districts of Los Angeles County	FERRANTE	REVILLA

The Puente Hills Habitat Preservation Authority is a public entity established pursuant to the Joint Exercise of Powers Act by agreement with the City of Whittier, County of Los Angeles, and Los Angeles County Sanitation Districts. Questions about any agenda items can be directed to Andrea Gullo, Executive Director, at 562.945.9003.

72 hours prior to Board of Directors meetings, the entire Board of Directors agenda package is available for review, along with any meeting-related writings or documents provided to a majority of the Board members after distribution of the agenda package, at www.HabitatAuthority.org. In accordance with the Americans with Disabilities Act of 1990, if you require a disability-related modification or accommodation to participate in this meeting, including auxiliary aids or services, please call Carlos Zelaya 562.945.9003 at least 48 hours prior to meeting.

Pursuant to Section 54954 of the Government Code the Puente Hills Habitat Preservation Authority (Authority), a Regular Meeting of the Board of Directors of the Authority will be held at the call of the Chair of the Authority at the above time and place for the purpose of:

1. Receipt of Public Comments. Members of the public may address the Board of Directors on any topic within the jurisdiction of the Habitat Authority, or any item on the agenda.
2. Thank and recognize La Habra Heights Fire Department and the Authority's contracted rangers from the Mountains Recreation and Conservation Authority for their efforts in fighting the recent Palos fire in La Habra Heights and past fires.
3. Thank and recognize Mid-Autumn hike partner Rowland Heights Chinese Association and participating organizations ainiCalifornia Native Plant Nursery and Future Lights Youth Alliance, Inc.
4. Consent Calendar:
 - a. Approval of Authority Meeting Minutes of July 16, 2026.
 - b. Receive and file Authority's Portfolio Earnings Report and Custom by Instrument Type for July, August and September 2026 prepared by the County of Los Angeles Treasurer and Tax Collector.
 - c. Receive and file Receipts and Disbursements for the Authority for the quarter ending June 30, 2026, as submitted by the Los Angeles County Department of Auditor-Controller.
 - d. Adopt Resolution No. 2027-01 accepting the construction of the Authority facility improvements and hardening project, Authority Contract No. 26-07, as complete, ratifying the Notice of Completion dated July 25, 2026 filed with the Los Angeles County Recorder.
 - e. Ratify contract with Think Ink in the amount of \$37,065.55 for direct mailing services.
 - f. Receive and file Authority financial audit, Management Report and Auditor's Communication Letter for fiscal year 2024-25, prepared by Moss, Levy and Hartzheim, LLP, contracted by Los Angeles County Auditor-Controller.
 - g. Receive and file Authority's Wells Fargo account reconciliation quarterly report.
 - h. Receive and file Authority's fourth quarter budget to actual report dated September 25, 2026 for fiscal year 2025-26.
 - i. Approve amended agency fiscal year (FY) 2026-27 budget adjusted for carryover contracts.
 - j. Authorize Executive Director to execute a contract with Bellfree Contractors for trail repair services in an amount of \$36,700.
5. Discussion and possible action to approve Resolution 2027-02, adopting a proposed updated Conflict of Interest Code of the Puente Hills Habitat Preservation Authority, effective October 15, 2026, and authorizing its submission to the Executive Office of the Board of Supervisors of Los Angeles County for approval.
6. Presentation by Claudia Tapia for possible social media services, and possible authorization to Executive Director to execute a year-long contract in the amount of \$20,800.
7. Discussion and possible action regarding Measure PH budget, and possible planned expenditures.

8. Authority operations verbal update on preparations for the expected El Niño weather conditions.
9. Presentation, discussion and possible action regarding approving agency seal for vehicles, signage and other uses.
10. Discussion and possible action authorizing Executive Director to execute a contract with Nakae and Associates for landscape maintenance services in an amount of \$169,000.
11. Pending litigation – Initiation of litigation in two cases. A closed session will be held, because the Board of Directors has decided or is deciding whether to initiate litigation in two cases. (This item can be heard in closed session pursuant to Government Code Section 54956.9(c), (d)(4).)
12. Board Members' statements, responses, questions or directions to staff, and Executive Director's comments.
13. Adjournment and announcement of next meeting.

CONSENT CALENDAR
AGENDA ITEM 4A

DRAFT Minutes of Special Meeting – July 16, 2026
BOARD OF DIRECTORS
PUENTE HILLS HABITAT PRESERVATION

This meeting was held at the Joint Administration Office of the County Sanitation Districts of Los Angeles County: 1955 Workman Mill Road, Whittier, CA 90601

And remotely for members of the public via Zoom at this address:
<https://us02web.zoom.us/j/3397206095>, Zoom ID 339 720 6095

At 3:03 p.m., the meeting was called to order and a roll call was taken.

From Sanitation Districts of Los Angeles County:

Present: Mark Revilla, Alternate Director

From County of Los Angeles

Present: Ivan Sulic, Chair

From City of Whittier:

Present: Mayor Pro Tempore Mary Ann Pacheco, Vice Chair

From Hacienda Heights:

Present: Cassandra Garcia, Director

Authority representatives present:

Andrea Gullo, Authority Executive Director
Michelle Mariscal, Authority Ecologist
Veronica Roach, Authority Recreation Outreach Supervisor
Carlos Zelaya, Authority Program Analyst
Elena Gerli, Esq., Burke, Williams, Sorensen LLP, Authority Counsel

Authority Counsel advised adding item 7a to closed session pursuant to Gov't Code 54954.2(b)(2), following a demand by Matrix Oil to pay for damages occurring as a result of a July 5, 2026 fire. Gov't Code §§ 54956.9(d)(2), (e)(2). The item came to the Board's attention after the deadline for posting of the agenda; and there is a need for immediate action and no meeting until September.

Vice Chair Pacheco motioned to approve adding the discussed item per the recommendation of legal counsel to closed session. Director Garcia seconded the motion. In a vote, the motioned passed unanimously.

1. RECEIPT OF PUBLIC COMMENTS. MEMBERS OF THE PUBLIC MAY ADDRESS THE BOARD OF DIRECTORS ON ANY TOPIC WITHIN THE JURISDICTION OF THE HABITAT AUTHORITY, OR ANY ITEM ON THE AGENDA.

Board Chair Sulic announces that public comments will be allowed, but all comments pertaining to agenda item three will be designated time when the item is reached.

DRAFT Minutes of Special Meeting – July 16, 2026
BOARD OF DIRECTORS
PUENTE HILLS HABITAT PRESERVATION

Steve Huber with Whittier Area Audubon. Hikes are on hiatus and will resume in September. Steve and his wife volunteered with the Authority's Fire Watch Static Patrol on July 4th. He was impressed with the Rangers and their dedication and other volunteers that took part.

Steven Blagden asked about the Matrix Oil demand; the question was answered by Authority Counsel.

2. CONSENT CALENDAR:

- a. APPROVAL OF AUTHORITY MEETING MINUTES OF JUNE 18, 2026 AND JUNE 29, 2026.
- b. RECEIVE AND FILE AUTHORITY'S PORTFOLIO EARNINGS REPORT AND CUSTOM BY INSTRUMENT TYPE FOR JUNE 2026 PREPARED BY THE COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR.

Director Garcia motioned to approve consent calendar items A through B. Director Revilla seconded the motion. In a vote, the motioned passed unanimously.

3. VERBAL UPDATE, DISCUSSION AND POSSIBLE ACTION REGARDING LA HABRA HEIGHTS NEGOTIATIONS RELATED TO THE PROTECTION OF THE ECOLOGICAL FUNCTION OF THE HARBOR BOULEVARD WILDLIFE UNDERPASS AND CORRIDOR DUE TO THE CITY'S PENDING PURCHASE OF COUNTY OF LOS ANGELES PROPERTY ALONG HARBOR BOULEVARD, APN 8267-017-907 AND ANY ASSOCIATED PARCELS FOR AFFORDABLE HOUSING PURPOSES.

The update was provided by Chair Sulic.

Public comments opened at: 3:16 p.m.

Claire Scholtterbeck, Executive Director of Hills for Everyone stated that this sale came to the attention of their organization from another source. They offer a win/win situation and suggest the City of La Habra Heights only buy 12 acres, allowing the city to meet its housing mandate while using a streamlining law that facilitates housing for projects under 20 acres; CEQA would not be required. This moves the City's housing needs forward, quickly and less expensively, and makes for a more appealing project for developers. They asked the County to also follow the law starting with the Surplus Land Act.

Public comments end at: 3:19 p.m.

DRAFT Minutes of Special Meeting – July 16, 2026
BOARD OF DIRECTORS
PUENTE HILLS HABITAT PRESERVATION

Discussion took place.

Vice Chair Pacheco motioned to recommend to the Los Angeles County Board of Supervisors separate 250ft of the northern portion of parcel 8267-017-907 with the intent to sell it to the Habitat Authority in the future. Chair Sulic seconded the motion and, in a roll call vote, the motioned passed unanimously.

Ayes: Pacheco, Sulic, Garcia, Revilla

Abstained: None

4. VERBAL UPDATE AND DISCUSSION REGARDING ITEM ON COUNTY CLUSTER REGARDING REQUESTING A COOPERATION AGREEMENT BETWEEN THE COUNTY AND AUTHORITY FOR TRAIL CLOSURES AND EMERGENCY COMMUNICATIONS.

The update was provided by Chair Sulic.

Discussion took place.

5. DISCUSSION, POSSIBLE ACTION OR DIRECTION AMENDING CONTRACT WITH AUTHORITY CONSULTANT MPR IN THE AMOUNT UP TO \$38,000 TO FACILITATE AN INFORMATIONAL MAILER.

Discussion took place.

Vice Chair Pacheco motioned to approve amending the contract with Authority consultant MPR in the amount up to \$38,000 to facilitate an informational mailer. Director Revilla seconded the motion. In a vote, the motioned passed unanimously.

6. PRESENTATION, DISCUSSION, RECEIVE AND FILE END OF THE YEAR AUTHORITY WORKPLAN FOR FISCAL YEAR 2025-2026.

Andrea Gullo, Authority Executive Director, and Michelle Mariscal, Authority Ecologist, provided the presentation.

Vice Chair Pacheco provided positive feedback on the presentation provided to the City of Whittier.

Director Garcia provided an update on her presentation to the Rowland Heights Coordinating Council, and reported they are open to having a presentation done like that conducted in the City of Whittier.

Closed session items:

DRAFT Minutes of Special Meeting – July 16, 2026
BOARD OF DIRECTORS
PUENTE HILLS HABITAT PRESERVATION

At 4:20 p.m., Chair Sulic moved to continue the discussion of item 7 in Closed Session.

- 7. PENDING LITIGATION – INITIATION OF LITIGATION IN TWO CASES. A CLOSED SESSION WILL BE HELD, BECAUSE THE BOARD OF DIRECTORS HAS DECIDED OR IS DECIDING WHETHER TO INITIATE LITIGATION IN TWO CASES. (THIS ITEM CAN BE HEARD IN CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTION 54956.9(C), (D)(4).)**

Item 7a added pursuant to government codes 54954.2(B2) and 54956.9 (D2), (E2).

At 5:08 p.m. Chair Sulic moved to end the closed session, and the open session recommenced. Items 7 and 7a were discussed, direction was provided, and no reportable action was taken.

- 8. BOARD MEMBERS' STATEMENTS, RESPONSES, QUESTIONS OR DIRECTIONS TO STAFF, AND EXECUTIVE DIRECTOR'S COMMENTS.**

Chair Sulic stated that he wanted the Board to be dark in August and not hold a meeting in conjunction with the Board of Supervisors. He also shared the sentiment that he is happy to see the growth of the number of staff across the years.

Vice Chair Pacheco asked about an update to the status of the FOAC quorum.

Chair Sulic asked for an update on the status of the CTAC quorum.

Executive Director Gullo asked Board members to be available to answer questions during the next FOAC meeting. Vice Chair Pacheco and Director Garcia stated they were interested.

- 9. ADJOURNMENT AND ANNOUNCEMENT OF NEXT MEETING.**

There being no further comments or business to be discussed, Chair Sulic adjourned the meeting at 5:15 p.m.

Approved:

Ivan Sulic, Board Chair

Carlos Zelaya, Board Secretary

CONSENT CALENDAR
AGENDA ITEM 4B



ELIZABETH BUENROSTRO GINSBERG
TREASURER AND TAX COLLECTOR

COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 437
Los Angeles, California 90012
Telephone: (213) 974-2139 Fax: (213) 626-1701
ttc.lacounty.gov and propertytax.lacounty.gov

Board of Supervisors
HILDA L. SOLIS
First District
HOLLY J. MITCHELL
Second District
LINDSEY P. HORVATH
Third District
JANICE HAHN
Fourth District
KATHRYN BARGER
Fifth District

August 5, 2026

Andrea Gullo, Executive Director
Puente Hills Habitat Preservation Authority
7333 Greenleaf Avenue, First Floor
Whittier, CA 90602

Email: agullo@habitatauthority.org

Dear Andrea Gullo:

PUENTE HILLS HABITAT PRESERVATION AUTHORITY MONTHLY INVESTMENT REPORTS

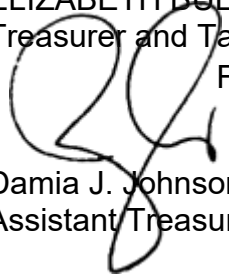
Enclosed are the Puente Hills Habitat Preservation Authority Portfolio Income Report (Earnings Report), Custom Position Report, Purchase Detail Report, and Chronological Report for the month ended July 31, 2026, for your review and reference.

Should you have questions, you may contact Ms. Sona Kyupelyan, Assistant Operations Chief, of my staff at (213) 584-1269, or skyupelyan@ttc.lacounty.gov

Very truly yours,

ELIZABETH BUENROSTRO GINSBERG
Treasurer and Tax Collector

For


Damia J. Johnson
Assistant Treasurer and Tax Collector

JK:SK:az

Enclosures

c: czelaya@habitatauthority.org



Income Report - PHHPA

07/01/2026 - 07/31/2026

Specific Purpose Invest Agg (299402)

Dated: 08/03/2026

SPI

Original Lot ID	Detailed Description	CUSIP	Coupon Rate	PAR Value	Interest/Dividend Received	Accretion Income	Amortization Expense	Interest Income	Net Gain/Loss	Net Income
821801196	FREDDIE MAC 2.000 08/27/43 '26 MTN	3134GWSD9	2.000	9,500,000.00	0.00	0.00	0.00	15,833.33	0.00	15,833.33
821801198	FED FARM CR BNKS 2.500 07/29/41 '25	3133EMW65	2.500	22,675,000.00	283,437.50	0.00	0.00	47,239.58	0.00	47,239.58
---	---	---	2.367	32,175,000.00	283,437.50	0.00	0.00	63,072.91	0.00	63,072.91

* Grouped by: Aggregate Accounts. * Groups Sorted by: Aggregate Accounts. * Filtered By: LA Fund Number = "PHHPA". * Weighted by: Ending Market Value + Accrued. * Holdings Displayed by: Lot Consolidated without MMF Collapse.



Custom Position Report - PHHPA

As of 07/31/2026

Specific Purpose Invest Agg (299402)

Dated: 08/03/2026

SPI

Original Lot ID	Detailed Description	CUSIP	Coupon Rate	Final Maturity	Purchase Yield	PAR Value	Amortized Cost	Historical Cost	Net Accumulated Amortization/Accretion
821801198	FED FARM CR BNKS 2.500 07/29/41 '25	3133EMW65	2.500	07/29/2041	2.500	22,675,000.00	22,675,000.00	22,675,000.00	0.00
821801196	FREDDIE MAC 2.000 08/27/43 '26 MTN	3134GWSD9	2.000	08/27/2043	2.000	9,500,000.00	9,500,000.00	9,500,000.00	0.00
---	---	---	2.352	03/10/2042	2.352	32,175,000.00	32,175,000.00	32,175,000.00	0.00

* Grouped by: Aggregate Accounts. * Groups Sorted by: Aggregate Accounts. * Filtered By: LA Fund Number = "PHHPA". * Weighted by: PAR Value. * Holdings Displayed by: Lot Consolidated without MMF Collapse.



Purchase Detail Report - PHHPA

07/01/2026 - 07/31/2026

Specific Purpose Invest Agg (299402)

Dated: 08/03/2026

LA Fund Number	Original Lot ID	Description	Settle Date	Final Maturity	Coupon Rate	PAR Value	Principal	Purchased Accrued Income	Settlement Amount
----------------	-----------------	-------------	-------------	----------------	-------------	-----------	-----------	--------------------------	-------------------

* Grouped by: Aggregate Accounts. * Groups Sorted by: Aggregate Accounts. * Filtered By: Settle Date $\geq$ 07/01/2026 and Settle Date $\leq$ 07/31/2026 and LA Fund Number = "PHHPA". * Weighted by: Ending Market Value + Accrued. * Holdings Displayed by: Lot.

* Purchased Accrued Income = -[Purchased Accrued Income], Summary Calculation: Sum. * Settlement Amount = [Ending Original Cost]+(-[Purchased Accrued Income]), Summary Calculation: Sum.



Chronological Report - PHHPA

07/01/2026 - 07/31/2026

Specific Purpose Invest Agg (299402)

Dated: 08/03/2026

LA Fund Number	Original Lot ID	Detailed Description	Settle Date	Final Maturity	Change In Current FV	Purchases	Maturities/Redemption	Purchased Accrued Interest	Coupon Payment
---	---	---	---	---	0.00	0.00	0.00	0.00	0.00

* Filtered By: LA Fund Number = "PHHPA" and Cash Affecting Amount = 0.00. * Weighted by: Absolute Value of Principal Amount. * MMF transactions are collapsed. * Trade transactions are expanded. * Cash Entry transactions are expanded.

* Change In Current FV = (IF([Transaction Type]=Buy),[Original Units],0)+(IF([Transaction Type]=Maturity),[Original Units],0), Summary Calculation: Sum. * Purchases = IF([Transaction Type]=Buy),[Original Units],0, Summary Calculation: Sum. * Maturities/Redemption = IF([Transaction Type]=Maturity),[Original Units],0, Summary Calculation: Sum.



ELIZABETH BUENROSTRO GINSBERG
TREASURER AND TAX COLLECTOR

**COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR**

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 437
Los Angeles, California 90012
Telephone: (213) 974-2139 Fax: (213) 626-1701
ttc.lacounty.gov and propertytax.lacounty.gov

Board of Supervisors

HILDA L. SOLIS
First District

HOLLY J. MITCHELL
Second District

LINDSEY P. HORVATH
Third District

JANICE HAHN
Fourth District

KATHRYN BARGER
Fifth District

September 3, 2026

Andrea Gullo, Executive Director
Puente Hills Habitat Preservation Authority
7333 Greenleaf Avenue, First Floor
Whittier, CA 90602

Email: agullo@habitatauthority.org

Dear Andrea Gullo:

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
MONTHLY INVESTMENT REPORTS**

Enclosed are the Puente Hills Habitat Preservation Authority Portfolio Income Report (Earnings Report), Custom Position Report, Purchase Detail Report, and Chronological Report for the month ended August 31, 2026, for your review and reference.

Should you have questions, you may contact Sona Kyupelyan, Assistant Operations Chief, at (213) 584-1269, or skyupelyan@ttc.lacounty.gov

Very truly yours,

ELIZABETH BUENROSTRO GINSBERG
Treasurer and Tax Collector

A handwritten signature in black ink, appearing to read "Damia J. Johnson", is written over the printed name and title.

Damia J. Johnson
Assistant Treasurer and Tax Collector

DJJ:SK:az

Enclosures

c: czelaya@habitatauthority.org



Income Report - PHHPA

08/01/2026 - 08/31/2026

Specific Purpose Invest Agg (299402)

Dated: 09/01/2026

SPI

Original Lot ID	Detailed Description	CUSIP	Coupon Rate	PAR Value	Interest/Dividend Received	Accretion Income	Amortization Expense	Interest Income	Net Gain/Loss	Net Income
821801196	FREDDIE MAC 2.000 08/27/43 '26 MTN	3134GWSD9	2.000	9,500,000.00	95,000.00	0.00	0.00	15,833.33	0.00	15,833.33
821801198	FED FARM CR BNKS 2.500 07/29/41 '25	3133EMW65	2.500	22,675,000.00	0.00	0.00	0.00	47,239.58	0.00	47,239.58
---	---	---	2.369	32,175,000.00	95,000.00	0.00	0.00	63,072.91	0.00	63,072.91

* Grouped by: Aggregate Accounts. * Groups Sorted by: Aggregate Accounts. * Filtered By: LA Fund Number = "PHHPA". * Weighted by: Ending Market Value + Accrued. * Holdings Displayed by: Lot Consolidated without MMF Collapse.



Custom Position Report - PHHPA

As of 08/31/2026

Specific Purpose Invest Agg (299402)

Dated: 09/01/2026

SPI

Original Lot ID	Detailed Description	CUSIP	Coupon Rate	Final Maturity	Purchase Yield	PAR Value	Amortized Cost	Historical Cost	Net Accumulated Amortization/Accretion
821801198	FED FARM CR BNKS 2.500 07/29/41 '25	3133EMW65	2.500	07/29/2041	2.500	22,675,000.00	22,675,000.00	22,675,000.00	0.00
821801196	FREDDIE MAC 2.000 08/27/43 '26 MTN	3134GWSD9	2.000	08/27/2043	2.000	9,500,000.00	9,500,000.00	9,500,000.00	0.00
---	---	---	2.352	03/10/2042	2.352	32,175,000.00	32,175,000.00	32,175,000.00	0.00

* Grouped by: Aggregate Accounts. * Groups Sorted by: Aggregate Accounts. * Filtered By: LA Fund Number = "PHHPA". * Weighted by: PAR Value. * Holdings Displayed by: Lot Consolidated without MMF Collapse.



Chronological Report - PHHPA

08/01/2026 - 08/31/2026

Specific Purpose Invest Agg (299402)

Dated: 09/01/2026

LA Fund Number	Original Lot ID	Detailed Description	Settle Date	Final Maturity	Change In Current FV	Purchases	Maturities/Redemption	Purchased Accrued Interest	Coupon Payment
---	---	---	---	---	0.00	0.00	0.00	0.00	0.00

* Filtered By: LA Fund Number = "PHHPA" and Cash Affecting Amount = 0.00. * Weighted by: Absolute Value of Principal Amount. * MMF transactions are collapsed. * Trade transactions are expanded. * Cash Entry transactions are expanded.

* Change In Current FV = (IF([Transaction Type]='Buy'),[Original Units],0)+(IF([Transaction Type]='Maturity'),[Original Units],0), Summary Calculation: Sum. * Purchases = IF([Transaction Type]='Buy'),[Original Units],0, Summary Calculation: Sum. * Maturities/Redemption = IF([Transaction Type]='Maturity'),[Original Units],0, Summary Calculation: Sum.



Purchase Detail Report - PHHPA

08/01/2026 - 08/31/2026

Specific Purpose Invest Agg (299402)

Dated: 09/01/2026

LA Fund Number	Original Lot ID	Description	Settle Date	Final Maturity	Coupon Rate	PAR Value	Principal	Purchased Accrued Income	Settlement Amount
----------------	-----------------	-------------	-------------	----------------	-------------	-----------	-----------	--------------------------	-------------------

* Grouped by: Aggregate Accounts. * Groups Sorted by: Aggregate Accounts. * Filtered By: Settle Date $\geq$ 08/01/2026 and Settle Date $\leq$ 08/31/2026 and LA Fund Number = "PHHPA". * Weighted by: Ending Market Value + Accrued. * Holdings Displayed by: Lot.
* Purchased Accrued Income = -[Purchased Accrued Income], Summary Calculation: Sum. * Settlement Amount = [Ending Original Cost]+(-[Purchased Accrued Income]), Summary Calculation: Sum.



ELIZABETH BUENROSTRO GINSBERG
TREASURER AND TAX COLLECTOR

**COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR**

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 437
Los Angeles, California 90012
Telephone: (213) 974-2139 Fax: (213) 626-1701
ttc.lacounty.gov and propertytax.lacounty.gov

Board of Supervisors
HILDA L. SOLIS
First District
HOLLY J. MITCHELL
Second District
LINDSEY P. HORVATH
Third District
JANICE HAHN
Fourth District
KATHRYN BARGER
Fifth District

October 6, 2026

Andrea Gullo, Executive Director
Puente Hills Habitat Preservation Authority
7333 Greenleaf Avenue, First Floor
Whittier, CA 90602

Email: agullo@habitatauthority.org

Dear Andrea Gullo:

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
MONTHLY INVESTMENT REPORTS**

Enclosed are the Puente Hills Habitat Preservation Authority Portfolio Income Report (Earnings Report), Custom Position Report, Purchase Detail Report, and Chronological Report for the month ended September 30, 2026, for your review and reference.

Should you have questions, you may contact Sona Kyupelyan, Assistant Operations Chief, at (213) 584-1269, or skyupelyan@ttc.lacounty.gov

Very truly yours,

ELIZABETH BUENROSTRO GINSBERG
Treasurer and Tax Collector

A handwritten signature in black ink, appearing to read "D. Johnson", is written over the printed name of Damia J. Johnson.

Damia J. Johnson
Assistant Treasurer and Tax Collector

DJJ:SK:az

Enclosures

c: czelaya@habitatauthority.org



Income Report - PHHPA (316711)

09/01/2026 - 09/30/2026

Specific Purpose Invest Agg (299402)

Dated: 10/01/2026

SPI

Original Lot ID	Detailed Description	CUSIP	Coupon Rate	PAR Value	Interest/Dividend Received	Accretion Income	Amortization Expense	Interest Income	Net Gain/Loss	Net Income
821801196	FREDDIE MAC 2.000 08/27/43 '26 MTN	3134GWSD9	2.000	9,500,000.00	0.00	0.00	0.00	15,833.33	0.00	15,833.33
821801198	FED FARM CR BNKS 2.500 07/29/41 '26	3133EMW65	2.500	22,675,000.00	0.00	0.00	0.00	47,239.58	0.00	47,239.58
---	---	---	2.369	32,175,000.00	0.00	0.00	0.00	63,072.91	0.00	63,072.91

* Grouped by: Aggregate Accounts. * Groups Sorted by: Aggregate Accounts. * Filtered By: LA Fund Number = "PHHPA". * Weighted by: Ending Market Value + Accrued. * Holdings Displayed by: Lot Consolidated without MMF Collapse.



Custom Position Report - PHHPA (316720)

As of 09/30/2026

Specific Purpose Invest Agg (299402)

Dated: 10/01/2026

SPI

Original Lot ID	Detailed Description	CUSIP	Coupon Rate	Final Maturity	Purchase Yield	PAR Value	Amortized Cost	Historical Cost	Net Accumulated Amortization/Accretion
821801198	FED FARM CR BNKS 2.500 07/29/41 '26	3133EMW65	2.500	07/29/2041	2.500	22,675,000.00	22,675,000.00	22,675,000.00	0.00
821801196	FREDDIE MAC 2.000 08/27/43 '26 MTN	3134GWSD9	2.000	08/27/2043	2.000	9,500,000.00	9,500,000.00	9,500,000.00	0.00
---	---	---	2.352	03/10/2042	2.352	32,175,000.00	32,175,000.00	32,175,000.00	0.00

* Grouped by: Aggregate Accounts. * Groups Sorted by: Aggregate Accounts. * Filtered By: LA Fund Number = "PHHPA". * Weighted by: PAR Value. * Holdings Displayed by: Lot Consolidated without MMF Collapse.



Chronological Report - PHHPA (365727)

09/01/2026 - 09/30/2026

Specific Purpose Invest Agg (299402)

Dated: 10/01/2026

LA Fund Number	Original Lot ID	Detailed Description	Settle Date	Final Maturity	Change In Current FV	Purchases	Maturities/Redemption	Purchased Accrued Interest	Coupon Payment
---	---	---	---	---	0.00	0.00	0.00	0.00	0.00

* Filtered By: LA Fund Number = "PHHPA" and Cash Affecting Amount = 0.00. * Weighted by: Absolute Value of Principal Amount. * MMF transactions are collapsed. * Trade transactions are expanded. * Cash Entry transactions are expanded.

* Change In Current FV = (IF([Transaction Type]='Buy'),[Original Units],0)+(IF([Transaction Type]='Maturity'),[Original Units],0), Summary Calculation: Sum. * Purchases = IF([Transaction Type]='Buy'),[Original Units],0, Summary Calculation: Sum. * Maturities/Redemption = IF([Transaction Type]='Maturity'),[Original Units],0, Summary Calculation: Sum.



Purchase Detail Report - PHHPA (364934)

09/01/2026 - 09/30/2026

Specific Purpose Invest Agg (299402)

Dated: 10/01/2026

LA Fund Number	Original Lot ID	Description	Settle Date	Final Maturity	Coupon Rate	PAR Value	Principal	Purchased Accrued Income	Settlement Amount
----------------	-----------------	-------------	-------------	----------------	-------------	-----------	-----------	--------------------------	-------------------

* Grouped by: Aggregate Accounts. * Groups Sorted by: Aggregate Accounts. * Filtered By: Settle Date $\geq$ 09/01/2026 and Settle Date $\leq$ 09/30/2026 and LA Fund Number = "PHHPA". * Weighted by: Ending Market Value + Accrued. * Holdings Displayed by: Lot.
* Purchased Accrued Income = -[Purchased Accrued Income], Summary Calculation: Sum. * Settlement Amount = [Ending Original Cost]+(-[Purchased Accrued Income]), Summary Calculation: Sum.

CONSENT CALENDAR AGENDA
ITEM 4C



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

ACCOUNTING DIVISION
KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 603
LOS ANGELES, CALIFORNIA 90012-3682

OSCAR VALDEZ
AUDITOR-CONTROLLER

CONNIE YEE
CHIEF DEPUTY AUDITOR-CONTROLLER

ASSISTANT AUDITOR-CONTROLLERS

**MAJIDA ADNAN
RACHELLE ANEMA
ROBERT G. CAMPBELL**

July 29, 2026

Andrea Gullo, Executive Director
Puente Hills Habitat Preservation Authority
7333 Greenleaf Ave, First Floor
Whittier, CA 90602

Dear Ms. Gullo:

Attached is the Statement of Receipts and Disbursements for the Puente Hills Habitat Preservation Authority Fund V80 for the quarter ended June 30, 2026 and Measure PH Fund V8B for fiscal year ended June 30, 2026.

If you have any questions, please contact Jung Son at (213) 974-8327 or via e-mail at jeson@auditor.lacounty.gov.

Sincerely,

Oscar Valdez
Auditor-Controller

Elaine Wu
Digitally signed by
Elaine Wu
Date: 2026.07.29
18:02:56 -07'00'

Elaine Wu
Division Chief

OV:CY:RA:EW:LN:JS:ES:kl

H:\Special Funds\Special Funds Unit\JOINT POWERS AUTHORITIES\PUENTE HILLS LANDFILL\FY25-26\FY25 Qtrly Stmt PHHPA\Quarter 4\Qtrly Letter_FY26_4th Qtr_Puente.docx

Attachment

c: Jeremy Freelove, Los Angeles County Sanitation District

LOS ANGELES COUNTY
PUENTE HILLS HABITAT PRESERVATION AUTHORITY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
4TH QUARTER APRIL 1, 2026 THRU JUNE 30, 2026

						Fund V80
Cash Balance, April 1, 2026						\$ 8,910,629.43
Receipts:						
Description	Req. №	Unit №	Rev / Obj Code	Record Date	Amount	
Interests:						
INTEREST ALLOCATION FOR THE MONTH ENDING MAR 31, 2026		53874	8605	04/01/2026	22,632.92	
INTEREST ALLOCATION FOR THE MONTH ENDING APR 30, 2026		53874	8605	05/01/2026	20,295.09	
INTEREST ALLOCATION FOR THE MONTH ENDING MAY 31, 2026		53874	8605	06/01/2026	24,264.45	
Total Interests:						\$ 67,192.46
Coupon Calls Interests:						
Total Coupon Calls Interests:						-
Other Revenues:						
MATRIX OIL CORPORATION		53874	8363	04/09/2026	5,352.10	
MATRIX OIL CORPORATION		53874	8363	04/09/2026	1,335.52	
SAN DIEGO FOUNDATION		53933	8831	04/09/2026	50,430.05	
SAN DIEGO FOUNDATION		53933	8831	04/09/2026	38,192.55	
DONATION		53874	9686	04/09/2026	2,000.00	
MATRIX OIL CORPORATION		53874	8363	05/18/2026	2,204.59	
MATRIX OIL CORPORATION		53874	8363	05/18/2026	8,835.07	
CITY OF WHITTIER		53874	9731	05/27/2026	3,724.12	
MATRIX OIL CORPORATION		53874	8363	06/09/2026	2,103.78	
FILM FEE		53874	9679	06/09/2026	25.00	
DONATION		53874	9686	06/09/2026	250.03	
STATE COMP INS FUND		53874	9731	06/09/2026	934.60	
MATRIX OIL CORPORATION		53874	8363	06/09/2026	8,431.03	
STATE FARM		53874	9704	06/22/2026	14,990.43	
Total Other Revenues:						138,808.87
Total Receipts:						206,001.33
Total Cash Balance and Receipts						\$ 9,116,630.76
Disbursements:						
Vendor Payments:						
CHARTER COMMUNICATIONS	2026-369	53874	5222	04/09/2026	111.25	
SUBURBAN WATER SYSTEMS	2026-370	53888	5222	04/09/2026	102.97	
ATHENS SERVICES	2026-357	53888	3580	04/13/2026	284.18	
BELLFREE CONTRACTORS, INC.	2026-350	53874	3580	04/13/2026	6,150.00	
SAN GABRIEL & LOWER LOS ANGELES RIVERS AND MOUNTAINS CONSERVANCY	2026-348	53935	3580	04/13/2026	75.00	
ADVANCED COPIERS & PRINTERS	2026-349	53874	3240	04/13/2026	716.68	
CITY OF WHITTIER	2026-358	53888	5222	04/14/2026	165.60	
CITY OF WHITTIER	2026-358	53888	5222	04/14/2026	165.60	
CITY OF WHITTIER	2026-358	53888	5222	04/14/2026	165.60	
CITY OF WHITTIER	2026-359	53874	5222	04/14/2026	351.06	
CITY OF WHITTIER	2026-360	53874	5222	04/14/2026	165.60	
DEWEY PEST CONTROL	2026-361	53874	3580	04/14/2026	85.00	
CITY OF WHITTIER	2026-373	53930	5222	04/15/2026	418.42	
WYATT TRAPP INC	2026-374	53935	3580	04/15/2026	19,955.01	
DEWEY PEST CONTROL	2026-362	53874	3580	04/15/2026	78.30	
DEWEY PEST CONTROL	2026-363	53874	3580	04/15/2026	78.30	
SAN GABRIEL VALLEY WATER COMPANY	2026-367	53874	5222	04/15/2026	237.48	
SAN GABRIEL VALLEY WATER COMPANY	2026-372	53880	5222	04/15/2026	120.14	
SAN GABRIEL VALLEY WATER COMPANY	2026-372	53932	5222	04/15/2026	122.69	
LA HABRA HEIGHTS CO WATER DISTRICT	2026-364	53932	5222	04/15/2026	346.19	
LA HABRA HEIGHTS CO WATER DISTRICT	2026-364	53881	5222	04/15/2026	336.03	
LA HABRA HEIGHTS CO WATER DISTRICT	2026-365	53874	5222	04/15/2026	203.96	
LA HABRA HEIGHTS CO WATER DISTRICT	2026-366	53874	5222	04/15/2026	111.69	
VALLEY VISTA SERVICES	2026-371	53930	3580	04/15/2026	153.91	
BURKE, WILLIAMS & SORENSEN, LLP	2026-351	53874	3717	04/22/2026	103.50	
BURKE, WILLIAMS & SORENSEN, LLP	2026-351	53874	3717	04/22/2026	882.00	
BURKE, WILLIAMS & SORENSEN, LLP	2026-351	53874	3717	04/22/2026	1,394.00	
BURKE, WILLIAMS & SORENSEN, LLP	2026-351	53874	3717	04/22/2026	4,130.49	
BURKE, WILLIAMS & SORENSEN, LLP	2026-351	53874	3717	04/22/2026	558.60	
CAL ARBORIST COMPLETE TREE CARE INC	2026-352	53874	3580	04/22/2026	5,900.00	
STATE COMPENSATION INSURANCE FUND	2026-383	53874	2302	04/22/2026	389.49	
STATE COMPENSATION INSURANCE FUND	2026-384	53874	2302	04/22/2026	976.15	
STATE COMPENSATION INSURANCE FUND	2026-384	53874	2302	04/22/2026	214.29	
CITY OF WHITTIER	2026-387	53874	3587	04/23/2026	38,314.94	
CAL ARBORIST COMPLETE TREE CARE INC	2026-353	53935	3580	04/23/2026	19,900.00	
M PUBLIC RELATIONS INC	2026-397	53874	3580	04/27/2026	5,000.00	
LANCE, SOLL & LUNGHARD, LLP dba LSL CPAs	2026-396	53874	3580	04/27/2026	6,293.00	
CHARTER COMMUNICATIONS	2026-401	53874	5222	04/27/2026	111.25	
BURKE, WILLIAMS & SORENSEN, LLP	2026-389	53874	3717	04/27/2026	411.60	
BURKE, WILLIAMS & SORENSEN, LLP	2026-389	53874	3717	04/27/2026	1,234.80	
BURKE, WILLIAMS & SORENSEN, LLP	2026-389	53874	3717	04/27/2026	1,999.20	
BURKE, WILLIAMS & SORENSEN, LLP	2026-389	53874	3717	04/27/2026	4,204.20	
CITY OF LA HABRA HEIGHTS	2026-388	53874	3580	04/27/2026	12,593.02	
NAKAE & ASSOCIATES, INC	2026-398	53930	3580	04/27/2026	9,435.00	
NAKAE & ASSOCIATES, INC	2026-398	53889	3580	04/27/2026	9,995.00	
NAKAE & ASSOCIATES, INC	2026-399	53932	3580	04/27/2026	54,526.50	
NAKAE & ASSOCIATES, INC	2026-400	53935	3580	04/27/2026	14,422.72	
LAND IQ, LLC	2026-391	53881	3580	04/27/2026	1,364.50	
LAND IQ, LLC	2026-392	53880	3580	04/27/2026	1,533.35	
LAND IQ, LLC	2026-393	53935	3580	04/27/2026	20,863.06	
LAND IQ, LLC	2026-394	53935	3580	04/27/2026	10,396.88	
LAND IQ, LLC	2026-395	53935	3580	04/27/2026	1,703.98	
EBERHARD EQUIPMENT	2026-385	53935	6032	04/28/2026	4,000.00	

Description	Req. №	Unit №	Rev / Obj Code	Record Date	Amount
SOUTHERN CALIFORNIA EDISON	2026-376	53874	5222	04/28/2026	546.66
SOUTHERN CALIFORNIA EDISON	2026-377	53874	5222	04/28/2026	232.27
AT&T MOBILITY	2026-375	53874	5222	04/28/2026	178.90
DIAMOND ENVIRONMENTAL SERVICES	2026-378	53930	3580	04/28/2026	413.35
DIAMOND ENVIRONMENTAL SERVICES	2026-379	53888	3580	04/28/2026	502.75
DIAMOND ENVIRONMENTAL SERVICES	2026-380	53874	3580	04/28/2026	401.96
DIAMOND ENVIRONMENTAL SERVICES	2026-381	53888	3580	04/28/2026	748.60
DIAMOND ENVIRONMENTAL SERVICES	2026-382	53874	3580	04/28/2026	994.38
SOCAL GAS	2026-368	53874	5222	04/28/2026	11.82
NORTH STAR LAND CARE	2026-354	53930	3580	04/28/2026	7,680.00
NORTH STAR LAND CARE	2026-354	53935	3580	04/28/2026	36,940.00
NORTH STAR LAND CARE	2026-390	53874	3580	04/28/2026	4,500.00
NORTH STAR LAND CARE	2026-390	53930	3580	04/28/2026	2,560.00
VALEW QUALITY TRUCK BODIES	2026-386	53935	6049	05/03/2026	207,682.00
WSP USA INC	2026-406	53935	3580	05/06/2026	15,778.00
PSOMAS AND ASSOCIATES	2026-405	53874	3580	05/06/2026	7,500.00
CITY OF WHITTIER	2026-407	53888	5222	05/06/2026	165.60
CITY OF WHITTIER	2026-407	53888	5222	05/06/2026	165.60
SAN GABRIEL VALLEY WATER COMPANY	2026-402	53880	5222	05/06/2026	118.74
SAN GABRIEL VALLEY WATER COMPANY	2026-402	53932	5222	05/06/2026	118.74
ICON TECH	2026-404	53874	3580	05/06/2026	81.38
ICON TECH	2026-404	53874	3580	05/06/2026	27.87
WYATT TRAPP INC	2026-426	53935	3580	05/07/2026	38,751.99
AUDITOR CONTROLLER	2026-403	53874	3672	05/07/2026	18,608.51
LA HABRA HEIGHTS CO WATER DISTRICT	2026-416	53874	5222	05/10/2026	193.79
LAND IQ, LLC	2026-415	53932	3580	05/10/2026	5,100.95
ATHENS SERVICES	2026-413	53888	3580	05/12/2026	284.18
M PUBLIC RELATIONS INC	2026-412	53874	3580	05/12/2026	5,000.00
DEWEY PEST CONTROL	2026-409	53874	3580	05/12/2026	85.00
DEWEY PEST CONTROL	2026-410	53874	3580	05/12/2026	78.30
DEWEY PEST CONTROL	2026-411	53874	3580	05/12/2026	78.30
SAN GABRIEL VALLEY WATER COMPANY	2026-424	53874	5222	05/12/2026	237.48
SUBURBAN WATER SYSTEMS	2026-422	53888	5222	05/12/2026	97.41
LA HABRA HEIGHTS CO WATER DISTRICT	2026-414	53932	5222	05/12/2026	336.02
LA HABRA HEIGHTS CO WATER DISTRICT	2026-414	53881	5222	05/12/2026	336.03
LA HABRA HEIGHTS CO WATER DISTRICT	2026-417	53874	5222	05/12/2026	118.47
STATE COMPENSATION INSURANCE FUND	2026-421	53874	2302	05/12/2026	762.20
VALLEY VISTA SERVICES	2026-408	53930	3580	05/12/2026	153.91
NAKAE & ASSOCIATES, INC	2026-419	53934	3580	05/12/2026	7,863.25
NAKAE & ASSOCIATES, INC	2026-420	53933	3580	05/12/2026	7,247.00
FRIENDLY HILLS ESTATES HOA C/O LORDON MANAGEMENT	2026-423	53874	3580	05/12/2026	3,615.00
ESRI - ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE INC	2026-428	53874	3182	05/25/2026	512.33
ESRI - ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE INC	2026-428	53874	3182	05/25/2026	37.67
PSOMAS AND ASSOCIATES	2026-427	53874	3580	05/25/2026	8,865.00
CITY OF WHITTIER	2026-425	53874	3580	05/25/2026	637.97
CITY OF WHITTIER	2026-425	53874	3556	05/25/2026	648.86
CITY OF WHITTIER	2026-425	53874	3202	05/25/2026	78.00
CITY OF WHITTIER	2026-425	53874	3280	05/25/2026	52.00
CITY OF WHITTIER	2026-425	53874	5092	05/25/2026	20.00
CITY OF WHITTIER	2026-425	53874	3240	05/25/2026	589.63
CITY OF WHITTIER	2026-425	53874	3587	05/25/2026	36,207.31
CITY OF WHITTIER	2026-425	53874	2780	05/25/2026	167.92
COMMUNITY IMPROVEMENT FOUNDATION	2026-445	53874	3556	05/25/2026	2,000.00
AT&T MOBILITY	2026-434	53874	5222	05/25/2026	194.02
LANCE, SOLL & LUNGHARD, LLP dba LSL CPAs	2026-429	53874	3580	05/25/2026	2,751.76
DIAMOND ENVIRONMENTAL SERVICES	2026-436	53888	3580	05/25/2026	748.60
DIAMOND ENVIRONMENTAL SERVICES	2026-437	53874	3580	05/25/2026	401.96
DIAMOND ENVIRONMENTAL SERVICES	2026-438	53930	3580	05/25/2026	413.35
DIAMOND ENVIRONMENTAL SERVICES	2026-444	53874	3580	05/25/2026	994.38
SUBURBAN PROPANE	2026-433	53874	5222	05/25/2026	765.39
NAKAE & ASSOCIATES, INC	2026-430	53889	3580	05/25/2026	1,462.88
NAKAE & ASSOCIATES, INC	2026-430	53930	3580	05/25/2026	6,787.00
NAKAE & ASSOCIATES, INC	2026-431	53880	3580	05/25/2026	10,098.81
NAKAE & ASSOCIATES, INC	2026-432	53935	3580	05/25/2026	6,510.02
WYATT TRAPP INC	2026-447	53935	3580	05/27/2026	74,923.52
WYATT TRAPP INC	2026-447	53874	3580	05/27/2026	6,291.17
WYATT TRAPP INC	2026-447	53884	3580	05/27/2026	2,820.11
WYATT TRAPP INC	2026-448	53874	3580	05/27/2026	4,555.64
WYATT TRAPP INC	2026-448	53935	3580	05/27/2026	20,929.32
M PUBLIC RELATIONS INC	2026-439	53874	3580	05/27/2026	1,800.00
M PUBLIC RELATIONS INC	2026-446	53874	3580	05/27/2026	28,200.00
SOUTHERN CALIFORNIA EDISON	2026-441	53874	5222	05/27/2026	289.90
SOUTHERN CALIFORNIA EDISON	2026-442	53874	5222	05/27/2026	6.86
SOUTHERN CALIFORNIA EDISON	2026-443	53874	5222	05/27/2026	248.60
BURKE, WILLIAMS & SORENSEN, LLP	2026-435	53874	3717	05/27/2026	103.50
BURKE, WILLIAMS & SORENSEN, LLP	2026-435	53874	3717	05/27/2026	125.80
BURKE, WILLIAMS & SORENSEN, LLP	2026-435	53874	3717	05/27/2026	2,955.00
BURKE, WILLIAMS & SORENSEN, LLP	2026-435	53874	3717	05/27/2026	323.40
BURKE, WILLIAMS & SORENSEN, LLP	2026-435	53874	3717	05/27/2026	58.80
BURKE, WILLIAMS & SORENSEN, LLP	2026-435	53874	3717	05/27/2026	7,721.86
WSP USA INC	2026-451	53935	3580	06/01/2026	20,625.00
PSOMAS AND ASSOCIATES	2026-449	53874	3580	06/01/2026	6,545.00
SAN GABRIEL VALLEY WATER COMPANY	2026-450	53880	5222	06/01/2026	118.74
SAN GABRIEL VALLEY WATER COMPANY	2026-450	53932	5222	06/01/2026	118.74
LSA ASSOCIATES INC	2026-440	53882	3580	06/01/2026	2,332.50
ASSURED PARTNERS OF CALIFORNIA INS SERVICES LLC	2026-453	53874	2302	06/02/2026	1,128.96
ASSURED PARTNERS OF CALIFORNIA INS SERVICES LLC	2026-453	53874	2302	06/02/2026	10,008.12
ASSURED PARTNERS OF CALIFORNIA INS SERVICES LLC	2026-453	53874	2302	06/02/2026	1,010.56
ASSURED PARTNERS OF CALIFORNIA INS SERVICES LLC	2026-453	53874	2302	06/02/2026	8,958.44
ASSURED PARTNERS OF CALIFORNIA INS SERVICES LLC	2026-453	53874	2302	06/02/2026	48,499.37
ASSURED PARTNERS OF CALIFORNIA INS SERVICES LLC	2026-453	53874	2302	06/02/2026	5,470.96
LA COUNTY - ISD	2026-452	53874	3580	06/02/2026	3,655.00
ATHENS SERVICES	2026-465	53874	3580	06/10/2026	284.18
DEWEY PEST CONTROL	2026-461	53874	3580	06/10/2026	85.00
DEWEY PEST CONTROL	2026-462	53874	3580	06/10/2026	78.30
DEWEY PEST CONTROL	2026-463	53874	3580	06/10/2026	78.30

Description	Req. №	Unit №	Rev / Obj Code	Record Date	Amount
SAN GABRIEL VALLEY WATER COMPANY	2026-460	53874	5222	06/10/2026	237.48
SUBURBAN WATER SYSTEMS	2026-466	53874	5222	06/10/2026	97.41
LA HABRA HEIGHTS CO WATER DISTRICT	2026-457	53874	5222	06/10/2026	115.08
LA HABRA HEIGHTS CO WATER DISTRICT	2026-458	53932	5222	06/10/2026	336.02
LA HABRA HEIGHTS CO WATER DISTRICT	2026-458	53881	5222	06/10/2026	336.03
LA HABRA HEIGHTS CO WATER DISTRICT	2026-459	53874	5222	06/10/2026	193.79
VALLEY VISTA SERVICES	2026-464	53930	3580	06/10/2026	153.91
DIAMOND ENVIRONMENTAL SERVICES	2026-477	53930	3580	06/14/2026	76.55
DIAMOND ENVIRONMENTAL SERVICES	2026-477	53930	3580	06/14/2026	336.80
DIAMOND ENVIRONMENTAL SERVICES	2026-478	53874	3580	06/14/2026	609.97
DIAMOND ENVIRONMENTAL SERVICES	2026-478	53874	3580	06/14/2026	138.63
DIAMOND ENVIRONMENTAL SERVICES	2026-479	53888	3580	06/14/2026	409.65
DIAMOND ENVIRONMENTAL SERVICES	2026-479	53888	3580	06/14/2026	93.10
DIAMOND ENVIRONMENTAL SERVICES	2026-480	53874	3580	06/14/2026	327.52
DIAMOND ENVIRONMENTAL SERVICES	2026-480	53874	3580	06/14/2026	74.44
CHARTER COMMUNICATIONS	2026-481	53874	5222	06/14/2026	111.25
LSA ASSOCIATES INC	2026-484	53882	3580	06/14/2026	5,717.50
ICON TECH	2026-485	53874	3265	06/14/2026	1,935.12
ICON TECH	2026-485	53874	3580	06/14/2026	21.55
ICON TECH	2026-485	53874	3580	06/14/2026	240.65
ICON TECH	2026-485	53874	3580	06/14/2026	17.96
ICON TECH	2026-485	53874	3580	06/14/2026	35.95
ICON TECH	2026-485	53874	3580	06/14/2026	63.47
ICON TECH	2026-485	53874	3580	06/14/2026	309.79
NORTH STAR LAND CARE	2026-482	53930	3580	06/14/2026	4,032.00
CITY OF WHITTIER	2026-467	53874	5222	06/15/2026	418.42
CITY OF WHITTIER	2026-468	53874	5222	06/15/2026	357.46
CITY OF WHITTIER	2026-469	53874	5222	06/15/2026	165.60
CITY OF WHITTIER	2026-470	53874	5222	06/15/2026	165.60
CITY OF WHITTIER	2026-470	53874	5222	06/15/2026	165.60
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-454	53888	3580	06/15/2026	19,000.00
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-454	53874	3580	06/15/2026	16,328.00
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-454	53889	3580	06/15/2026	22,909.49
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-455	53874	3580	06/15/2026	16,328.00
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-455	53930	3580	06/15/2026	15,278.17
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-455	53889	3580	06/15/2026	28,129.70
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-455	53888	3580	06/15/2026	19,000.00
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-456	53930	3580	06/15/2026	16,970.54
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-456	53889	3580	06/15/2026	31,875.40
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-456	53874	3580	06/15/2026	16,328.96
DIAMOND ENVIRONMENTAL SERVICES	2026-471	53874	3580	06/15/2026	502.75
LAND IQ, LLC	2026-472	53880	3580	06/15/2026	5,883.55
LAND IQ, LLC	2026-473	53880	3580	06/15/2026	6,076.14
SOUTHERN CALIFORNIA EDISON	2026-489	53874	5222	06/21/2026	349.09
SOUTHERN CALIFORNIA EDISON	2026-490	53874	5222	06/21/2026	17.23
SOUTHERN CALIFORNIA EDISON	2026-491	53874	5222	06/21/2026	317.02
DIAMOND ENVIRONMENTAL SERVICES	2026-488	53874	3580	06/21/2026	441.95
DIAMOND ENVIRONMENTAL SERVICES	2026-488	53874	3580	06/21/2026	552.43
BURKE, WILLIAMS & SORENSEN, LLP	2026-486	53874	3717	06/21/2026	15,500.00
BURKE, WILLIAMS & SORENSEN, LLP	2026-486	53874	3717	06/21/2026	5,436.06
BURKE, WILLIAMS & SORENSEN, LLP	2026-486	53874	3717	06/21/2026	1,846.50
BURKE, WILLIAMS & SORENSEN, LLP	2026-486	53874	3717	06/21/2026	264.60
BURKE, WILLIAMS & SORENSEN, LLP	2026-486	53874	3717	06/21/2026	690.00
NAKAE & ASSOCIATES, INC	2026-474	53933	3580	06/21/2026	4,594.00
NAKAE & ASSOCIATES, INC	2026-475	53880	3580	06/21/2026	5,059.11
NAKAE & ASSOCIATES, INC	2026-476	53887	3580	06/21/2026	2,410.00
FRIENDLY HILLS ESTATES HOA C/O LORDON MANAGEMENT	2026-355	53874	3580	06/23/2026	3,816.00
CHARTER COMMUNICATIONS	2026-500	53874	5222	06/23/2026	49.22
CHARTER COMMUNICATIONS	2026-500	53874	5222	06/23/2026	69.73
CITY OF WHITTIER	2026-508	53874	3587	06/25/2026	42,611.11
Total Vendor Payments:					<u>1,297,238.75</u>
Investment Purchases Management Fees by Treasurer Tax Collector:					
MANAGEMENT FEES MAR 2026		53874	3856	04/22/2026	1,366.34
MANAGEMENT FEES APR 2026		53874	3856	05/15/2026	1,322.26
MANAGEMENT FEES MAY 2026		53874	3856	06/11/2026	1,366.34
Total Investment Purchases Management Fees by Treasurer Tax Collector:					<u>4,054.94</u>
Total Disbursements					\$ 1,301,293.69
Ending Cash Balance, June 30, 2026					<u><u>\$ 7,815,337.07</u></u>

Prepared by:
Los Angeles County
Department of Auditor-Controller
Accounting Division
7/2/2026

LOS ANGELES COUNTY
PUENTE HILLS HABITAT PRESERVATION AUTHORITY
MEASURE PH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR 2025-2026 JULY 1, 2025 THRU JUNE 30, 2026

						Fund V8B
Cash Balance, July 1, 2025						\$ -
Receipts:						
Description	Req. №	Unit №	Rev / Obj Code	Record Date	Amount	
Interests:						
INTEREST ALLOCATION FOR THE MONTH ENDING JAN 31, 2026		53936	8605	02/01/2026	293.04	
INTEREST ALLOCATION FOR THE MONTH ENDING FEB 28, 2026		53936	8605	03/01/2026	735.73	
INTEREST ALLOCATION FOR THE MONTH ENDING MAR 30, 2026		53936	8605	04/01/2026	1,143.15	
INTEREST ALLOCATION FOR THE MONTH ENDING APR 30, 2026		53936	8605	05/01/2026	1,248.48	
INTEREST ALLOCATION FOR THE MONTH ENDING MAY 31, 2026		53936	8605	06/01/2026	1,757.16	
Total Interests:						\$ 5,177.56
Other Revenues:						
SPECIAL TAX		53936	9112	12/19/2025	470,936.04	
SPECIAL TAX		53936	9112	01/20/2026	117,734.01	
SPECIAL TAX		53936	9112	02/20/2026	88,904.23	
SPECIAL TAX		53936	9112	04/20/2026	323,164.80	
SPECIAL TAX		53936	9112	05/20/2026	142,989.64	
Total Other Revenues:						1,143,728.72
Total Receipts:						1,148,906.28
Total Cash Balance and Receipts						\$ 1,148,906.28
Disbursements:						
Vendor Payments:						
DA BILLING 2025-26 TAX		53936	3548	04/09/2026	12,900.00	
SCI CONSULTING GROUP	2026-272	53936	3580	04/09/2026	17,511.22	
SCI CONSULTING GROUP	2026-305	53936	3580	04/13/2026	17,829.24	
NAKAE & ASSOCIATES, INC	2026-418	53936	3580	04/13/2026	11,216.86	
NORTH STAR LAND CARE	2026-390	53936	3580	04/13/2026	2,560.00	
BELLFREE CONTRACTORS, INC.	2026-350	53936	3580	04/13/2026	10,000.00	
NORTH STAR LAND CARE	2026-482	53936	3580	04/14/2026	10,080.00	
NORTH STAR LAND CARE	2026-483	53936	3580	04/14/2026	1,344.00	
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-454	53936	3580	04/14/2026	60,035.28	
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-455	53936	3580	04/14/2026	54,522.92	
MOUNTAINS RECREATION & CONSERVATION AUTHORITY (MRCA)	2026-456	53936	3580	04/14/2026	83,457.90	
Total Vendor Payments:						281,457.42
Total Disbursements						\$ 281,457.42
Ending Cash Balance, June 30, 2026						\$ 867,448.86

Prepared by:
Los Angeles County
Department of Auditor-Controller
Accounting Division
7/2/2026

CONSENT CALEDAR
AGENDA ITEM 4D

MEMORANDUM

Date: October 15, 2026

To: Board Members

From: *Andrea Gullo*
Andrea Gullo, Executive Director

Subject: Adopt Resolution No. 2027-01 accepting the construction of the Authority facility improvements and hardening project, Authority Contract No. 26-07, as complete, ratifying the Notice of Completion dated July 25, 2026 filed with the Los Angeles County Recorder.

Recommendation:

Adopt Resolution 2027-01 and ratify the notice of completion.

Background

On September 18, 2025, the Authority Board awarded a construction contract to Wyatt Trapp, Inc. (the "Contractor") for the Authority facility improvements and hardening project. The scope of work included replacing the HVAC system, replacing the deck, painting the facility, implementing zone zero defensible space, installing vertical blinds and miscellaneous home hardening tasks. Construction commenced in October 2025 and was completed in July 2026.

The Authority's project oversight consultant at WSP and the Authority Executive Director conducted a final inspection of the work performed by the Contractor. Staff determined that all contract items were satisfactorily completed. Due to the planned cancellation of the Authority Board meeting in August, staff filed a Notice of Completion on August 4, 2026 with the Los Angeles County Recorder and released the final 10% retention payment to the Contractor.

This action is categorically exempt under CEQA Regulation 15301.

Fiscal Impact:

The total construction cost for this project is \$537,110.52. Funding for this project was allocated from the San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy (RMC) for wildfire resiliency actions in the amount of \$286,344.50. This funding is sourced from California Proposition 4 funds, the initiative known as "The Safe Drinking Water, Wildfire Prevention, Drought Preparedness, and Clean Air Bond Act of 2024." Funding in the amount of \$218,000 also was sourced from Assembly Bills 178 and 179 sponsored by Assemblymember Calderon and Senator Archuleta. The funding grant agreement was administered through Caltrans. The remaining funding of \$32,766.01 was sourced from Authority discretionary funding.

A summary of the final contract cost breakdown is as follows:

- Original Contract Award: \$510,372.26
- Approved Change Order: \$26,738.26
- Final Construction Cost: \$537,110.52

Attachments

- Attachment A: Resolution No. 2027-01
- Attachment B: Notice of Completion

Puente Hills Habitat Preservation Authority

Resolution No. 2027-01

A Resolution of the Board of Directors of the Puente Hills Habitat Preservation Authority Accepting the Construction of the Authority Facility Improvements and Hardening Project, Authority Contract No. 26-07, as Complete, and Ratifying the Notice of Completion dated July 25, 2026 and Filed with the Los Angeles County Recorder on August 4, 2026.

WHEREAS, on September 18, 2025, the Board of Directors entered into a contract with Wyatt Trapp, Inc. for the Improvements and Hardening Project of Authority facility in La Habra Heights, Authority Contract No. 26-07; and

WHEREAS, the Contractor has completed all required work to the satisfaction of the Executive Director and in accordance with project plans and specifications; and

WHEREAS, the final cost of the work completed under said contract is \$537,110.52; and

WHEREAS, it is now appropriate for the Board of Directors to formally accept the project as complete and ratify the filed Notice of Completion and release of retention.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE PUENTE HILLS HABITAT PRESERVATION AUTHORITY HEREBY FINDS, DETERMINES, AND RESOLVES AS FOLLOWS:

Section 1. The above recitals are true and correct and are incorporated herein by reference.

Section 2. Acceptance of Work: The Board of Directors hereby accepts the Facility Improvements and Hardening Project, Authority Contract No. 26-07, as complete.

Section 3. Ratification of Filing: The Executive Director executed and filed a Notice of Completion with the Los Angeles County Recorder's Office on August 4, 2026.

Section 4. Release of Retention: The Executive Director released the remaining contract retention funds to Wyatt Trapp Inc.

Section 5. This action is categorically exempt from the California Environmental Quality Act ("CEQA") as a Class 1 exemption, as this project "consists of the operation, repair, maintenance, permitting, leasing, licensing, or minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, involving negligible or no expansion of existing or former use." (CEQA Regulation 15301, 14 CCR § 15301.)

Section 7. This Resolution shall remain in full force and effect until repealed or modified in the future by the Board of Directors. In the event of a conflict between this Resolution and other adopted resolutions or parts thereof, the terms and conditions of this

Resolution shall prevail. The Chair of the Board of Directors has the authority to sign this Resolution on behalf of the Board, and the Secretary to the Board of Directors shall certify to the passage and adoption thereof.

APPROVED AND ADOPTED at a meeting held the 15 day of October, 2026.

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Chair, Board of Directors, Ivan Sulic

ATTEST:

Secretary to the Board of Directors, Carlos Zelaya

This page is part of your document - DO NOT DISCARD



20260572866



Pages:
0003

Recorded/Filed in Official Records
Recorder's Office, Los Angeles County,
California

08/04/26 AT 08:25AM

FEES:	20.00
TAXES:	0.00
OTHER:	0.00
SB2:	75.00
PAID:	95.00



LEADSHEET



202608043330001

00026808225



016255784

SEQ:
01

DAR - Counter (Upfront Scan)



THIS FORM IS NOT TO BE DUPLICATED

RECORDING REQUESTED BY

AND WHEN RECORDED MAIL TO:

Name PUENTE HILLS HABITAT
PRESERVATION AUTHORITY

Street Address 7333 GREENLEAF AVE

City & WHITTIER

State CA, 90602

Assessor Parcel Number 8267-017-904



SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

NOTICE OF COMPLETION

Notice is hereby given that:

1. The undersigned is owner or corporate officer of the owner of the interest or estate stated below in the property hereinafter described:
2. The full name of the owner is Puente Hills Habitat Preservation Authority
3. The full address of the owner is 7333 Greenleaf Avenue, Whittier, CA 90602

4. The nature of the interest or estate of the owner is in fee.

(If other than fee, strike "in Fee" and insert, for example, "purchaser under contract of purchase," or "lessee")

5. The full names and full addresses of all persons, if any, who hold title with the undersigned as joint tenants or as tenants in common are:

NAMES

ADDRESSES

None

6. A work of improvement on the property hereinafter described was completed on 07/25/2026. The work done was:

7. The name of the contractor, if any, for such work of improvement was Wyatt Trapp, Inc.

(If no contractor for work of improvement as a whole, insert "none")

(Date of Contract)

8. The property on which said work of improvement was completed is in the city of La Habra Heights,
County of Los Angeles, State of California, and is described as follows: deck replacement, railing replacement,

HVAC replacement, painting, rock gravel around facility and miscellaneous home hardening.

9. The street address of said property is 2572 E Skyline Drive, La Habra Heights, CA 90631

(If no street address has been officially assigned, insert "none")

Dated: 07/25/2026

ANDREA GULLO

Signature of owner or corporate officer of owner
named in paragraph 2 or his agent

VERIFICATION

I, the undersigned, say: I am the Executive Director the declarant of the foregoing
notice of completion; I have read said notice of completion and know the contents thereof; the same is true of my own knowledge.

("President of," "Manager of," "A partner of," "Owner of," etc.)

I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 28, 20 26, at Whittier, California.

(Date of Signature)

(City where signed)

(Personal signature of the individual who is swearing that the contents of the notice of completion are true)

SEE ATTACHMENT

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Los Angeles)

On July 28, 2026 before me, Cathy J. Guzman, Notary Public
Date Here Insert Name and Title of the Officer

personally appeared Andrea Gullo
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature Cathy J. Guzman
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Notice of Completion
Document Date: 7/28/26 Number of Pages: 1
Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer Is Representing: _____

Signer's Name: _____
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer Is Representing: _____

Puente Hills
Habitat Preservation Authority
Endowment Provided by the Puente Hills Landfill

AGENDA ITEM NO. 4E

MEMORANDUM

Date: October 15, 2026

To: Board Members

From: *Andrea Gullo*
Andrea Gullo, Executive Director

Subject: Ratify contract with Think Ink in the amount of \$37,065.55 for direct mailing services.

Recommendation:

That the Board ratify authorizing the Executive Director to execute a contract with Think Ink in the amount of \$37,065.55.

Background:

The above mentioned contract was executed with the consent of the Board Chair to facilitate the dissemination of a public information mailer regarding the agency's annual activities.

At the July 2026 Board meeting, the Board initially authorized a \$38,000 change order with the Authority's consultant, mPR, to manage this project. Following that meeting, mPR advised agency staff of a change in their operational protocols, recommending instead that the Authority contract directly with the mail vendor, Think Ink. This alternative structure was intended to eliminate mPR's markup charges and optimize cost efficiencies for the Authority.

Due to the time sensitivity of a projected September distribution and the cancellation of the Board meeting in August, staff proceeded to execute the direct contract with Think Ink. This administrative action was determined to be in the best financial and operational interest of the Authority to ensure project continuity and timely execution.

Fiscal Impact:

The cost of this contract was \$37,065.55 and consistent with the Board's approved budget for fiscal year 2026-27.

Puente Hills
Habitat Preservation Authority
Endowment Provided by the Puente Hills Landfill

AGENDA ITEM NO. 4F

MEMORANDUM

Date: October 15, 2026

To: Board Members

From: *Andrea Gullo*
Andrea Gullo, Executive Director

Subject: Receive and file Authority financial audit, Management Report and Auditor's Communication Letter for fiscal year 2024-25, prepared by Moss, Levy and Hartzheim, LLP, contracted by Los Angeles County Auditor-Controller.

Recommendation:

That the Board receive and file the agency audit for fiscal year 2024-25.

Background:

The County of Los Angeles' Department of Auditor and Controller administered the Authority's fiscal year 2024-25 audit in accordance with section 5.2 of the Authority's joint powers agreement:

The Board shall appoint as Authority's Controller an employee of the Authority, the Auditor/Controller of the County of Los Angeles, or a third-party individual or company with qualifications to act as Controller. The Controller shall be strictly accountable for all funds and shall report all receipts and disbursements. The Controller shall establish and maintain such funds and accounts as may be required by good accounting practice. The books and records of Authority in the hands of the Controller shall be open to inspection at all reasonable times by representatives of the Parties. The Controller within one hundred eighty (180) days after the close of each fiscal year shall give a complete written report of all financial activities for such fiscal year to the Board and shall make such further reports and cause such audits of the accounts and records of the Authority to be made as are required by law.

The audit was prepared by Moss, Levy & Hartzheim LLP under the direction of the County of Los Angeles' Department of Auditor and Controller, and reimbursable by the Authority. Attached is the audit, Management Report and Auditor's Communication Letters. The auditors concluded that the Authority's financial statements were fairly presented, in all material respects, in accordance with U.S. Generally Accepted Accounting Principles. The auditor also identified no material weaknesses in internal control, no reportable instances of noncompliance, and no current-year findings.

Fiscal Impact:

None.

Attachment: Audit

**PUENTE HILLS HABITAT
PRESERVATION AUTHORITY**

**MANAGEMENT REPORT
AND
AUDITOR'S COMMUNICATION LETTER**

June 30, 2025

PUENTE HILLS HABITAT PRESERVATION AUTHORITY

**MANAGEMENT REPORT
AND
AUDITOR'S COMMUNICATION LETTER**

June 30, 2025

Required Communication under Statement on Auditing Standards No. 114	1
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	3
Current Year Findings and Recommendations.....	5
Status of Prior Year Findings and Recommendations.....	6



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA
WILSON LAM, CPA

CALIFORNIA - SOUTHERN

400 CORPORATE POINTE, SUITE E 250
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

CALIFORNIA – CENTRAL COAST

2400 PROFESSIONAL PARKWAY, SUITE 205
SANTA MARIA, CA 93455
TEL: 805.925.2579
FAX: 805.925.2147
www.mlhcpas.com

To the Honorable Board of Directors
Puente Hills Habitat Preservation Authority
Whittier, California

We have audited the financial statements of the Puente Hills Habitat Preservation Authority (Authority) for the fiscal year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit as noted in Work Order No. 9-82A. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the Authority during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Authority's financial statements were:

Management's estimates of the historical cost and useful lives of certain capital assets. These estimates were based on historical data, industry guidelines and information from Authority staff. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements

detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 19, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

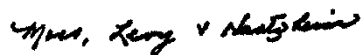
Other Matters

We applied certain limited procedures to management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of Board of Directors and management of Puente Hills Habitat Preservation Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Moss, Levy & Hartzheim, LLP
Culver City, California
August 19, 2026



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA
WILSON LAM, CPA

CALIFORNIA - SOUTHERN

400 CORPORATE POINTE, SUITE E 250
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

CALIFORNIA - CENTRAL COAST

2400 PROFESSIONAL PARKWAY, SUITE 205
SANTA MARIA, CA 93455
TEL: 805.925.2579
FAX: 805.925.2147
www.mlhcpas.com

**Independent Auditor's 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***

To the Honorable Board of Directors
Puente Hills Habitat Preservation Authority
Whittier, 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 Puente Hills Habitat Preservation Authority (Authority) as of and for the fiscal year ended June 30, 2025, which collectively comprise the Authority's basic financial statements, and have issued our report thereon, dated August 19, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing 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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

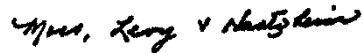
As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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.

Very truly yours,

A handwritten signature in black ink, appearing to read "Moss, Levy & Hartzheim".

Moss, Levy & Hartzheim, LLP
Culver City, California
August 19, 2026

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESS

2024-001 The Authority needs to establish a clear and consistent policy on the recording of estimates of accounts receivables.

Condition:

The Authority's estimates of accounts receivable at fiscal year end were revised several times during the audit process.

Criteria:

Estimates of accounts receivable should be recorded for the amounts earned during the fiscal year.

Cause:

The Authority lacks a clear process on recording estimates of accounts receivable at fiscal year end.

Recommendation:

The Authority should clarify their procedures over recording accounts receivable at fiscal year end.

Status:

Implemented.

**PUENTE HILLS
HABITAT PRESERVATION AUTHORITY**

ANNUAL FINANCIAL REPORT

June 30, 2025

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
JUNE 30, 2025

TABLE OF CONTENTS

FINANCIAL SECTION

Independent Auditor's Report	1
Management's Discussion and Analysis (Unaudited)	4
Basic Financial Statements:	
Statement of Net Position	7
Statement of Revenues, Expenses, and Changes in Net Position	8
Statement of Cash Flows	9
Notes to the Basic Financial Statements	10



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA
WILSON LAM, CPA

CALIFORNIA - SOUTHERN

400 CORPORATE POINTE, SUITE E 250
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

CALIFORNIA - CENTRAL COAST

2400 PROFESSIONAL PARKWAY, SUITE 205
SANTA MARIA, CA 93455
TEL: 805.925.2579
FAX: 805.925.2147
www.mlhcpas.com

Independent Auditor's Report

To the Honorable Board of Directors
Puente Hills Habitat Preservation Authority
Whittier, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying basic financial statements of the Puente Hills Habitat Preservation Authority (the Authority) as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Authority, as of June 30, 2025, and the changes in its financial position and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 Authority's ability to continue as a going concern for a reasonable period of time.

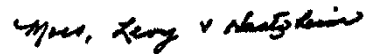
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2026, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.



Moss, Levy & Hartzheim, LLP
Culver City, California
August 19, 2026

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2025

Management's discussion and analysis (MD&A) of the Puente Hills Habitat Preservation Authority (the Authority) provides a narrative overview of the Authority's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the accompanying financial statements, footnotes, and supplementary information.

Financial Highlights

- During the current fiscal year, the Authority's net position decreased by \$1.07 million to \$67.37 million.
- The Authority has investments of \$21.97 million in various government securities that have interest rates ranging from 2.00% to 2.50%.
- Operating revenues decreased by \$5.23 million to \$0.60 million and operating expenses increased by \$0.44 million to \$3.21 million.

Overview of Financial Statements

This MD&A serves as an introduction to the Authority's basic financial statements. The basic financial statements include four components: 1) Statement of Net Position; 2) Statement of Revenues, Expenses, and Changes in Net Position; 3) Statement of Cash Flows; and 4) Notes to the Financial Statements.

- The Statement of Net Position presents all the Authority's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator to determine whether the financial position of the Authority is improving or deteriorating.
- The Statement of Revenues, Expenses, and Changes in Net Position presents information showing how the Authority's net position changed during the fiscal year. All changes in net position (revenues and expenses) are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Accordingly, revenues and expenses are reported in this statement for items that will result in cash flows in future fiscal periods (e.g. accrued but unpaid contract and professional service fees).
- The Statement of Cash Flows presents information regarding the Authority's use of cash during the fiscal year and is an indicator of whether or not sufficient cash flow is being generated during the fiscal year to meet the operating needs of the Authority.
- The notes provide additional information that is essential for a full understanding of the data provided in the financial statements.

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2025

Financial Statement Analysis

Since its formation, Net Position of the Authority has gradually grown from \$1.8 million to about \$67.37 million. Most of the growth in Net Position has been attributable to the Authority's acquisition of land and related capital assets. Operating revenues decreased from \$5.83 million as of June 30, 2024, to \$0.60 million as of June 30, 2025. The operating revenues consisted primarily of oil revenues, state grants, and citations. The overall decrease was primarily due to the lack of Site Mitigation funding in 2025, which was \$3.61 million in 2024, and a reduction in State grant funding, from \$1.92 million in 2024 to \$0.55 million in 2025. Operating expenses increased from \$2.77 million as of June 30, 2024, to \$3.21 million as of June 30, 2025. Operating expenses consisted primarily of contract and professional service fees, salaries and benefits, and administrative expenses.

The Authority's Net Position was \$67.37 million as of June 30, 2025, compared to \$68.44 million as of June 30, 2024. Net Investments in Capital Assets accounted for \$35.81 million of the total Net Position. Liabilities were \$0.54 million as of June 30, 2025, compared to \$0.37 million as of June 30, 2024.

Capital Assets

As of June 30, 2025, the Authority's capital assets consisted of \$35.76 million in land, \$0.43 million in buildings, \$0.07 million in equipment, and \$0.45 million in accumulated depreciation.

Debt Administration

As of June 30, 2025, the Authority had no outstanding debt.

Economic Factors

The majority of the Authority's current specific portfolio investments are in stable long-term instruments, but do not generate enough to meet the needs of the agency. Consequently, the operating budget of the Authority had been decreased over the past many years to partially mitigate the shortfall of overall revenue, and the increase of inflation. The Authority routinely explores additional revenue streams such as environmental mitigation fees from regional projects, grants, and short-term portfolio investments. Additionally, on November 5, 2024, the Los Angeles County Registrar of Voters certified the election results, confirming that the Authority's Measure PH Special Tax received approval from over two-thirds of the votes cast, meeting the legal requirement for passage. Measure PH is a special tax within Community Facilities District No. 2024-01 at the rate of one cent per building square footage per parcel with annual adjustments limited to 3% on all taxable developed real property. The measure is to prevent Puente Hills Preserve wildfires/emergencies; clear brush from first responder emergency access roads; protect natural wildlife habitats; prevent homeless encampments; clean up illegal dumping; and for other open space purposes. The revenue generated by the Measure PH will begin in the second half of fiscal year 2025-26 and can be adjusted annually to account for inflation. The measure is anticipated to generate approximately \$1.1 million for fiscal year 2025-26.

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2025

In fiscal year 2024-25, the Authority relied on funding from the Rivers and Mountains Conservancy (RMC), CalFire, and Caltrans to help to mitigate partial revenue shortfalls. In June 2025, the Authority was awarded another grant from the RMC in the amount of \$4.9 million.

The Authority is adjusting to the grant guideline amendments made by Los Angeles County Regional Parks and Open Space District regarding Measure A Maintenance and Services (M&S) funding. Measure A grant guideline amendments made over the years prohibit the Authority from using its annually allocated M&S funds on Proposition A purchased property that it manages (City of Whittier-owned property). Additionally, the Proposition A grant used to acquire Sycamore Canyon decades earlier needed to be closed by the Santa Monica Mountains Conservancy (grantor of the Proposition A funds), City of Whittier, and Authority before the Authority can claim M&S reimbursement costs on Sycamore Canyon property. (The grant was eventually closed in the fall of 2025.) These M&S issues further strained the operating budget of the Authority.

The budget, investments, other revenue sources, and expenditures will continue to be closely monitored by the Authority moving forward to maintain solvency.

Contacting the Authority's Financial Management

This financial report is designed to provide our citizens and other interested parties with a general overview of the Authority's finances and to demonstrate the Authority's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the County of Los Angeles, Department of Auditor-Controller, 500 West Temple Street Room 525, Los Angeles, CA 90012.

Puente Hills Habitat Preservation Authority
Statement of Net Position
June 30, 2025

Assets

Cash on deposit with the County Treasurer (Note 2)	\$ 9,195,156
Restricted cash on deposit with County Treasurer (Note 2)	263,179
Cash on deposit with outside bank (Note 2)	580
Investments (Note 2)	21,968,126
Receivables:	
Accrued interest	236,724
Accounts	361,979
Prepaid expense	75,761
Capital Assets: (Note 4)	
Land - nondepreciable	35,759,977
Buildings and improvements	428,480
Equipment	74,577
Accumulated depreciation	(452,103)

Total Assets	67,912,436
---------------------	------------

Liabilities

Accrued liabilities	538,464
---------------------	---------

Total Liabilities	538,464
--------------------------	---------

Net Position (Note 3)

Net investment in capital assets	35,810,931
Restricted	263,179
Unrestricted	31,299,862

Total Net Position	\$ 67,373,972
---------------------------	---------------

See accompanying notes to the basic financial statements

Puente Hills Habitat Preservation Authority
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended June 30, 2025

Operating Revenues:

Oil Revenue	\$ 34,679
State Grants	548,766
Miscellaneous	15,144

Total Operating Revenues	<u>598,589</u>
---------------------------------	----------------

Operating Expenses:

Contract and Professional Service Fees	2,516,112
Salaries and Benefits	448,876
Insurance	90,605
Rent (Note 5)	1
Taxes and Assessments	5,836
Treasurer and Tax Collector - Management Fees	16,793
Auditor-Controller Services	32,000
Utilities, Supplies, and Other Charges	88,633
Depreciation	12,428

Total Operating Expenses	<u>3,211,284</u>
---------------------------------	------------------

Operating Income (loss)	<u>(2,612,695)</u>
--------------------------------	--------------------

Non-Operating Revenues (Expenses):

Interest on Deposited Funds	483,673
Investment Income	1,004,155

Total Non-Operating Revenues (Expenses)	<u>1,487,828</u>
--	------------------

Change in Net Position	<u>(1,124,867)</u>
-------------------------------	--------------------

Net Position, beginning of the fiscal year	68,438,611
---	------------

Prior Period Adjustments (Note 1)	<u>60,228</u>
--	---------------

Net Position, beginning of the fiscal year, as restated	<u>68,498,839</u>
--	-------------------

Net Position, end of the fiscal year (Note 3)	<u><u>\$ 67,373,972</u></u>
--	-----------------------------

See accompanying notes to the basic financial statements

Puente Hills Habitat Preservation Authority
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2025

Cash Flows from Operating Activities:

Cash received from State of California	\$ 911,368
Cash received from other agencies	80,663
Cash paid to employees for services	(400,250)
Cash paid to suppliers for goods and services	(2,613,548)

Net Cash (Used) by Operating Activities	<u>(2,021,767)</u>
--	--------------------

Cash Flows from Investing Activities:

Investment sales	3,993,459
Investment income	863,416
Interest received	485,309

Net Cash Provided by Investing Activities	<u>5,342,184</u>
--	------------------

Net Increase in Cash and Cash Equivalents	3,320,417
--	-----------

Cash and Cash Equivalents, Beginning of Fiscal Year	6,138,498
--	-----------

Cash and Cash Equivalents, End of Fiscal Year	<u><u>\$ 9,458,915</u></u>
--	----------------------------

**Reconciliation of Cash and Cash Equivalents to
amounts reported on the statement of net position**

Cash on deposit with County Treasurer (Note 2)	\$ 9,195,156
Cash on deposit with outside bank (Note 2)	580
Restricted cash on deposit with County Treasurer (Note 2)	263,179
Cash and Cash Equivalents, End of Fiscal Year	<u><u>\$ 9,458,915</u></u>

**Reconciliation of Operating Income (Loss) to Net Cash (Used) by
Operating Activities:**

Operating Income (loss)	\$ (2,612,695)
Adjustments to reconcile change in operating income (loss) to net cash (used) by operating activities:	
Depreciation	12,428
Change in assets and liabilities	
Decrease in accounts receivable	544,312
(Increase) in interest receivable	(147,716)
Decrease in prepaid expense	16,462
Increase in accrued liabilities	165,442

Net Cash (Used) by Operating Activities	<u><u>\$ (2,021,767)</u></u>
--	------------------------------

See accompanying notes to the basic financial statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Puente Hills Habitat Preservation Authority (Authority) was formed on February 15, 1994, as a joint powers authority by the County of Los Angeles (County), certain County Sanitation Districts, and the City of Whittier. The Authority was established for the purpose of acquiring, restoring, and/or maintaining additional open space lands in the La Puente/Whittier Hills area in order to create or preserve native habitat areas. Additionally, the Authority will give special consideration to land acquisitions, habitat restoration, trailhead construction, and recreational and/or educational amenities on open space lands within and for the benefit of the community of Hacienda Heights. It serves as a condition of approval to address impacts on oak tree resources and natural open space resulting from the operation of the Puente Hills Landfill. The term of the Authority will continue indefinitely unless cancelled by the County, certain County Sanitation Districts, and the City of Whittier. The Authority is governed by a Board of Directors composed of four appointed directors: one by the Board of Directors of the Sanitation Districts, one by the County, one by the supervisor representing the Supervisorial District which geographically includes the Puente Hills Landfill, and one by the City of Whittier. The Authority is legally separate and fiscally independent from each of the member entities. This means it can incur debt, set, and modify its own budget and fees, enter into contracts, and sue and be sued in its own name.

The accompanying financial statements reflect the financial activities of the Authority. The Authority has no component units.

B. Significant Accounting Policies

The Authority's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Basis of Accounting and Measurement Focus

The Authority is accounted for as an enterprise fund (proprietary fund type). A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific governmental activity. The activities of enterprise funds closely resemble those of ongoing businesses in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. Enterprise funds account for operations that provide services on a continuous basis and are substantially financed by revenues derived from user charges. The Authority utilizes the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when the liability is incurred.

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

B. Significant Accounting Policies (Continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The principal operating revenues of the Authority are contributions from state grants and citations. Operating expenses include administrative expenses and contract and professional service fees. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

The Authority's 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* and GASB Statement No. 63 – *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. Statement No. 34 established standards for external financial reporting for all state and local governmental entities and Statement No. 63 established standards for reporting deferred outflows of resources, deferred inflow of resources, and net position in a statement of financial position. The net position is required to be classified into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and is 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 fiscal year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted net position – This component of net position represents restricted assets net of liabilities that relate to those specific restricted assets. A restricted asset is an asset for which constraints have been placed on the asset's use by creditors, contributors, laws, or regulations of other governments, or as a governing body at the time a particular fee, charge, levy, or assessment was approved. These restrictions must be narrower than the general purposes for which the reporting government can use its resources.

Unrestricted net position – This component of net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

See note 3 for additional disclosures regarding net position.

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

C. Revenue Recognition

Revenue is recognized on the accrual basis of accounting and donation revenue is recognized according to the conditions of the promise.

D. Land

Acquisition of land and buildings and improvements are recorded at cost or, if donated, at fair value at date of donation. Land basically consists of open space acquired in accordance with the joint powers agreement that created the Authority. Buildings and improvements consist of houses and improvements that were located on the land at the time of purchase or donation. When land and buildings and improvements are sold or otherwise disposed of, related costs are removed from the accounts and any gain or loss is reported in the Statement of Revenues, Expenses, and Changes in Net Position.

E. Estimates

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

F. New Accounting Pronouncements

Governmental Accounting Standards Statement No. 101, "*Compensated Absences*", provides an updated framework to meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for reporting periods beginning after December 15, 2023. This statement did not have an impact on the financial statements.

Governmental Accounting Standards Statement No 102, "Certain Risk Disclosures" enhances financial reporting by requiring state and local governments to disclose risk stemming from certain concentrations and constraints that may make them vulnerable to substantial financial impacts. This statement is effective for reporting periods after June 15, 2024. This statement did not have an impact on the financial statements.

PUEENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

G. Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, cash represents balances that can be readily withdrawn without substantial notice or penalty. Cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash or so near their maturity that they present insignificant risk of changes in value because of changes in interest rates and have an original maturity date of three months or less.

H. Lease Liability

As a lessee, a lease is defined as a contractual agreement that conveys control of the right-to-use another entity's nonfinancial asset, for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction. The Authority has no lease liabilities that meet the criteria to be recognized at June 30, 2025.

I. Prior Period Adjustments

The Authority restated their opening equity of \$68,438,611 by \$60,228 to \$68,498,839 resulting from a decrease in equity of \$3,154 for cash that was overstated in the prior fiscal year, an increase in equity of \$74,577 for two lawnmowers that were expensed in the prior fiscal year instead of capitalized, and a decrease in equity of \$11,195 for depreciation that should have been expensed in the prior year.

NOTE 2 CASH AND INVESTMENTS

In accordance with the California Government Code, cash balances of the Authority are deposited with and pooled and invested by the County Treasurer and Tax Collector (TTC) for the purpose of increasing interest earnings through investment activities. Interest earned on pooled investments is deposited to participating funds based upon each fund's average daily balance during the allocation period. The Authority maintains a deposit account for donations with Wells Fargo Bank which at June 30, 2025, had a balance of \$580.

California Government Code Sections 53601 and 53635 authorize the Treasurer to invest the External Investment Pool (Pool) and Specific Purpose Investment (SPI) funds in obligations of the United States Treasury, federal agencies, municipalities, asset-backed securities, bankers' acceptances, commercial paper, negotiable certificates of deposit, medium-term notes, corporate notes, repurchase agreements, reverse repurchase agreements, forwards, futures, options, shares of beneficial interest of a Joint Powers Authority that invests in authorized securities, shares of beneficial interest issued by diversified management companies known as money market mutual funds registered with the Securities and Exchange Commission, securities lending agreements, the State of California's Local Agency Investment Fund

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 CASH AND INVESTMENTS (Continued)

and supranational institutions. California Government Code Section 53534 authorizes the Treasurer to enter into interest rate swap agreements. However, these agreements should only be used in conjunction with the sale of the bonds approved by the Board of Supervisors. As permitted by the California Government Code, the Treasurer developed, and the Board of Supervisors adopted, an Investment Policy that further defines and restricts the limits within which the Treasurer may invest. The investments are managed by the Treasurer, which reports investment activity to the Board of Supervisors on a monthly basis. In addition, the Treasurer's investment activity is subject to an annual investment policy review, compliance oversight, quarterly financial review, and annual financial reporting by the County. The Treasurer also maintains Other Specific Investments, which are invested pursuant to Section 1300.76.1, Title 28, California Code of Regulations. The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2025, to support the value of shares in the Pool.

Also, the Authority's Memorandum of Understanding (MOU) with the Treasurer, executed in May 2011, enables the County to make investments for the Authority using the SPI program that is within the guidelines of the County's investment policy. Section III of that MOU instructs the Authority to create its own investment policy or adopt that of the County, either of which shall be approved by the Authority on an annual basis. The investment policy needs to comply with the California Government Code and Education Code and may not be less restrictive than the Treasurer's investment policy.

The Authority's Board annually adopts the County's investment policy. The investments are managed by the Treasurer, which reports investment activity to the Authority's Board on a monthly basis.

Disclosures Relating to Interest Rate Risk

Cash and investments as of June 30, 2025, are classified in the accompanying financial statements as follows:

Statement of Net Position:

Cash on deposit	\$ 9,195,736
Restricted cash on deposit with County Treasurer	263,179
Investments	<u>21,968,126</u>
Total cash and investments	<u>\$ 31,427,041</u>

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 CASH AND INVESTMENTS (Continued)

Disclosures Relating to Interest Rate Risk (Continued)

Cash and investments as of June 30, 2025, consist of the following:

Demand deposits - outside bank	\$ 580
Total demand deposits	<u>580</u>
Cash and investments with County Treasurer	9,195,156
Restricted cash and investments on deposit with County Treasurer	263,179
Investments	<u>21,968,126</u>
Total Investments	<u>31,426,461</u>
 Total cash and investments	 <u><u>\$ 31,427,041</u></u>

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 Authority 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 evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair value of the Authority's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Authority's investments by maturity:

Investment Type	Fair Value	Remaining Maturity (in Months)		
		12 Months or Less	13 - 60 Months	More than 60 Months
Cash and Investments with County Treasurer	\$ 9,458,335	\$ 9,458,335	\$ -	\$ -
Federal Agency Securities	<u>21,968,126</u>	<u>-</u>	<u>-</u>	<u>21,968,126</u>
Total	<u><u>\$ 31,426,461</u></u>	<u><u>\$ 9,458,335</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 21,968,126</u></u>

Disclosures Relating to 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 or the Authority's investment policy, and the actual rating as of fiscal year end for each investment type (Standard & Poor's).

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk (Continued)

Investment Type	Fair Value	Minimum Legal Rating	Ratings as of Fiscal Year End		
			AA+	Exempt	Not Rated
Cash and Investments with County Treasurer	\$ 9,458,335	N / A	\$ -	\$ -	\$ 9,458,335
Federal Agency Securities	21,968,126	N / A	21,968,126	-	-
Total	<u>\$ 31,426,461</u>		<u>\$ 21,968,126</u>	<u>\$ -</u>	<u>\$ 9,458,335</u>

Concentration of Credit Risk

The investment policy of the Authority contains limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments (other than external investment pools and U.S. Treasuries) in any one issuer that represent 5% or more of total Authority's investments are as follows:

Issuer	Investment Type	Reported	Maturity	Interest
		Amount		Rate
Federal Farm Credit Bank	Federal Agency Securities	\$ 16,131,071	2042	2.50%
Federal Home Loan Mortgage Corporation	Federal Agency Securities	5,837,055	2044	2.00%

Investments are stated at fair value and are valued daily. The Treasurer categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Securities classified in Level 2 of the fair value hierarchy are valued using other observable inputs such as matrix pricing techniques or based on quoted prices for assets in markets that are not active. Matrix pricing is used to value securities based on securities' relationship to benchmark quoted prices. Level 3 inputs are significant unobservable inputs. Securities classified in Level 3 are valued using the income approach such as discounted cash flow techniques. Investments in an external government investment pool are not subject to reporting within the level hierarchy.

See the County's Annual Comprehensive Financial Report for disclosures related to cash and investments and the related interest rate risk, credit rate risk, custodial risk, and concentration risk.

Funds deposited in the County Treasury Pool amounted to \$9,458,335 as of June 30, 2025; however, this external pool is not measured under Level 1, 2, or 3. This represents less than 0.02% of the total Treasury Pool.

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 CASH AND INVESTMENTS (Continued)

Fair Value Measurements

The Authority categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and
- Level 3: Investments reflect prices based on unobservable sources.

The Authority has the following recurring fair value measurements as of June 30, 2025:

Investments by Fair Value	Total	Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Federal Agency Securities	\$ 21,968,126	\$ -	\$ 21,968,126	\$ -
Total investments measured at fair value	\$ 21,968,126	\$ -	\$ 21,968,126	\$ -

The investment activity of the Authority with the County Treasurer occurs separately from the County's investment pool and is reported as a Specific Purpose Investment on behalf of the Authority.

NOTE 3 NET POSITION

Net position at June 30, 2025 consisted of the following:

Net Investment in Capital Assets	\$ 35,810,931
Restricted Net Position *	263,179
Unrestricted Net Position	31,299,862
Total Net Position	<u>\$ 67,373,972</u>

*Under the purchase agreement for the Brearley/Malkenhorst/Turnbull Property, the Authority agreed to pledge \$263,179 of the funds on deposit with the County Treasurer as security for obligations, including street improvements that would need to be made in the event that the property ceases to be used for open space, habitat restoration, or other biological preservation activities consistent with open space management, and passive recreational use.

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 4 CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2025, is as follows:

	Balance at June 30, 2024	Additions	Deletions	Prior Period Adjustment	Balance at June 30, 2025
Capital Assets, Non-depreciable:					
Land (Acquired by the Authority)	\$ 34,520,585	\$ -	\$ -	\$ -	\$ 34,520,585
Land (Donated to the Authority)	1,239,392	-	-	-	1,239,392
Total Capital Assets, Non-depreciable	35,759,977	-	-	-	35,759,977
Capital Assets, Depreciable:					
Buildings and improvements	428,480	-	-	-	428,480
Equipment	-	-	-	74,577	74,577
Accumulated depreciation	(428,480)	(12,428)	-	(11,195)	(452,103)
Total Capital Assets, Depreciable	-	(12,428)	-	63,382	50,954
Total Capital Assets, net	\$ 35,759,977	\$ (12,428)	\$ -	\$ 63,382	\$ 35,810,931

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 4 CAPITAL ASSETS (Continued)

Capital assets, at cost, or fair value at the time of donation, for the fiscal year ended June 30, 2025, consist of the following:

Property Name	Land Amount	Building Amount	Equipment
Assets Acquired by the Authority			
a. Powder Canyon	\$ 2,398,188	\$ -	\$ -
b. Hacienda Hills Property	790,467		
c. Unocal Properties	46,524		
d. Davies Property	726,100		
e. Weisel/Sanders Property	352,363	300,000	
f. Old Coach Property	3,616,020		
g. Pellkofer Properties	236,699		
h. Lim Property	450,875		
i. Roberts/Pellkofer Property	769,550		
j. Fan/Huang/Chen Property	481,921		
k. Newbre II Property	501,868		
l. Shuey Property	75,877		
m. Canlas Property	396,151		
n. Rose Hills Foundation Property	14,213,405		
o. Kou Property	650,854		
p. Javaid Property	2,204,100		
q. Viola Berg Property	355,737		
r. Public Works Property - La Habra Heights	320,302		
s. Gibson Property	790,440		
t. Ranney Property	2,729		
u. Brearley/Malkenhorst	2,124,500		
v. Corona Property	438,175		
w. Maico Property	601,200		
x. Sycamore Canyon Property	1,505,032	128,480	
y. Seirafi Parcel No. 8239-045-903	3,987		
z. Housely Parcel No. 8239-045-904	21,026		
aa. Easement on Parcel No. 8126-024-004	2,800		
bb. Moravek APN 8221-026-010	22,156		
cc. Johns APN 8221-004-013, 014, 015	421,539		
dd. 2023 Tractor with Flailmower			60,658
ee. 2023 Trailer			13,919
Total Assets Acquired by the Authority	34,520,585	428,480	74,577
Assets donated to the Authority			
a. Benson Ford Donation	104,000		
b. J. Grimont Donation	100,000		
c. Newbre Property	316,394		
d. Gale Property	708,667		
e. OCWR Project easement	9,401		
f. Ridgewood/BroadrockBrea/ Power II easement	930		
Total Assets Donated to the Authority	1,239,392		
Total Capital Assets as of June 30, 2025	\$ 35,759,977	\$ 428,480	\$ 74,577

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE 5 COMMITMENTS AND CONTINGENCIES

The Authority leases its office space from the City of Whittier (City). In August 2021, the Authority signed a lease renewal for the office space in the City, effective from August 1, 2021 through July 31, 2026, with an option to renew for two consecutive five year terms. According to the lease agreement, the base rent will start at \$471.68 per month and will be adjusted annually, based on the Authority's proportionate share of the operating expenses incurred by the City. On August 23, 2022, the lease agreement was amended to change the base rent to \$1 annually, commencing August 23, 2022. The lease does not meet the criteria for being recorded under Governmental Accounting Standards Board Statement No. 87 "Leases".

The Authority's personnel are employees of the City. Their CalPERS benefits and related pension liabilities are disclosed in the City's financial statements.

NOTE 6 CONTINGENT LIABILITIES

Claims and suits have been filed against the Authority in the normal course of business. The outcome of these matters is not presently determinable. However, in the opinion of management, the resolution of these matters is not expected to have a significant impact on the financial condition of the Authority.

**CONSENT
CALENDAR
AGENDA ITEM 4G**

Puente Hills
Habitat Preservation Authority
Endowment Provided by the Puente Hills Landfill

AGENDA ITEM NO. 4G

MEMORANDUM

Date: October 15, 2026

To: Board Members

From: *Andrea Gullo*
Andrea Gullo, Executive Director

Subject: Receive and file Authority's Wells Fargo account reconciliation quarterly report.

Recommendation:

Receive and file the quarterly reconciliation of the Wells Fargo Bank Account for May through June 2026.

Background:

At the October 2020 Board meeting the Board authorized the Executive Director to open an Authority bank account with Wells Fargo Bank for donations and electronic payments for matters such as facilitating payments by volunteers for uniforms. According to Authority policies, a minimum balance of \$500 should be maintained, and an individual with no deposit or check writing responsibilities should do the reconciliation reports.

The attached report prepared by the Authority's accounting consultant from Lance, Soll & Lunghard, LLP, Krystal Cabrera, is for your review. To date, the Authority has collected \$7,558.15 through this account and has earned \$0.93 in interest income.

Fiscal Impact:

There is a positive fiscal impact of \$205 for the fourth quarter from this account.

Puente Hills Habitat Preservation Authority
Wells Fargo Bank Reconciliation
FY 2025-2026

	Q1	Q2	Q3	Q4
Beginning Balance	580.02	555.01	767.32	605.01
Deposits	171.62	337.31	226.62	205
Payments	(196.65)	(125.01)	(388.94)	\$ (275.03)
Interest	0.02	0.01	0.01	0.02
Ending Balance	555.01	767.32	605.01	535.00

Prepared By: Krystal Cabrera (LSL CPAS)

Reviewed By: Andrea Gullo, PHHPA *Andrea Gullo*

Cummulative Amounts	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
Deposits	1,725.00	626.80	2,913.17	1,886.70	940.55	8,092.22
Payments	-	(1,561.52)	(3,154.23)	(1,856.77)	(985.63)	(7,558.15)
Interest	0.12	0.51	0.16	0.08	0.06	0.93

**CONSENT
CALENDAR
AGENDA ITEM 4H**

Puente Hills
Habitat Preservation Authority
Endowment Provided by the Puente Hills Landfill

AGENDA ITEM NO. 4H

MEMORANDUM

Date: October 15, 2026

To: Board Members

From: *Andrea Gullo*
Andrea Gullo, Executive Director

Subject: Receive and file Authority Authority's fourth quarter budget to actual report dated September 25, 2026 for fiscal year 2025-26.

Recommendation:

Receive and file the quarterly Authority budget report.

Background:

The fourth quarter report for fiscal year 2025-26 prepared by the Authority's accounting consultant from Lance, Soll & Lunghard, LLP, Krystal Cabrera, is attached for your review.

The Authority's approved operating budget for the fiscal year is \$1,205,408 and was amended in the amount of \$72,872. As of June 30, 2026, \$1,283,374 has been expended and \$1,150,546 has been collected in revenue. Mitigation Activities had an approved budget of \$498,680 for the 2025-26 fiscal year, of which \$450,748 was spent as of the fourth quarter. Grant expenses were budgeted at \$3,244,363 for the year, while expenses were \$3,098,189 to date.

The budget for Measure PH for fiscal year 25-26 was \$1,199,228 and \$544,030 has been expended. The remaining balance available to be spent for future projects totaled \$645,429, of which a reserve balance of \$296 thousand has been established. \$1,189,459 was reported as revenue, as it had been earned as of June 30. \$33,611 of the total special assessments revenue earned in 2025-26 was not yet received as of June 30, 2026 and will be received in future periods.

The beginning cash (not accrual) balance at the start of this fiscal year was \$9.6 million. As of June 30, 2026, the cash balance of agency funds in the County pool was \$7.8 million and \$0.87 million for Measure PH. At least \$4.5 million of the balance is restricted for projects such as the habitat restoration mitigation projects. The remaining funds are to cover the operating budget and provide for an emergency reserve.

Puente Hills Habitat Preservation Authority

Budget vs. Actuals: FY 2026 OPERATING

Q4 Financials

July 1, 2025 - June 30, 2026

	53874 - Main			
	Budget	Actual	Remaining	% of Budget
SPI-3301	756,875	642,425	114,450	85% *
8605 Interest from Treasury Pool	265,000	291,479	-26,479	85%
8363 Oil	55,000	80,186	-25,186	140%
2000-2 Transfer of Mitigation Ranger Services	34,945	34,945	0	0%
2000-4 Transfer LTMP Ranger Time	30,400	30,368	32	0%
2000-1 Transfer of Mitigation Personnel	27,338	27,338	0	0%
9681 MRCA Tickets/Educational Programs	15,000	11,417	3,583	0%
2000-3 Transfer LTMP Personnel Time	11,350	9,042	2,308	0%
9731 General Reimbursement	9,500	18,914	-9,414	199%
9679 Miscellaneous- Ongoing	0	1,057	-1,057	100%
9686 Donations	0	3,376	-3,376	100%
Total Revenue	1,205,408	1,150,546	54,862	80%
Expenditures				
3587 Personnel - General Services	490,000	517,991	-27,991	106%
3580 Consultant Services	432,379	362,141.45	70,238	84%
2302 Other Insurance Premiums	93,000	92,561	439	100%
3672 Fiscal Agent Services	80,000	80,000	0	100%
3717 Legal Services	80,000	141,885	-61,885	157%
5222 Utilities	37,200	31,844	5,356	87%
3856 Treasurer & Tax Collector Services	18,000	16,088	1,912	74%
3529 Audit Fees	11,000	587	10,413	5%
3265 Computers, Personal-Accessories	10,000	1,935	8,065	19%
5992 Taxes & Assessments	5,953	6,012	-59	101%
4612 Education & Training (Prof Dev)	5,000		5,000	0%
3240 Office Supplies- General	4,000	4,719	-719	118%
3556 Educational Services	3,672	6,790	-3,118	185%
2363 Automotic Maintenance	1,650		1,650	0%
2780 Signs & Related Supplies	1,500	2,631	-1,131	175%
3182 Miscellaneous Expense	1,050	995	55	95%
4102 Publications & Legal Notices	1,000		1,000	0%
4786 Printing Services	1,000		1,000	0%
3202 Postage	500	222	278	44%
5098 Auto Service	500	16	484	3%
5092 Auto Mileage	250	877	-627	351%
3280 Publications & Periodicals	225	338	-113	150%
4550 Permit & License Fees	200	159	41	80%
5110 Traveling Expense	200	5,582	-5,382	2791%
4422 Building Rentals	1	1	0	100%
6007 Escrow Deposit	0	10,000	-10,000	100%
Total Expenditures	1,278,280	1,283,374	-5,093	99%
9704 Insurance Proceeds		15,067	-15,067	
Total Other Revenue	0	15,067	-15,067	
Net Income	-72,872	-117,760	44,888	388%

*Variance from budget is due to \$114,450 being previously reported as revenue in FY 2024-25.

Puente Hills Habitat Preservation Authority

Budget vs. Actuals: FY 2026 Measure PH

Q4 Financials

July 1, 2025 - June 30, 2026

	Measure PH		
	Budget	Actual	Remaining
8605 Interest from Treasury Pool	23,514	12,119	11,395
Special Assessments*	1,175,714	1,177,340	-1,626
Total Revenue	\$ 1,199,228	\$ 1,189,459	\$ 9,769
3548 - Auditor Controller Services	0	12,900	-12,900
3580 - PH - Bio Surveys	40,000	0	40,000
3580 - PH - Cost to Administer CFD	36,500	35,340	1,160
3580-4 Ranger Services and property management	684,000	490,025	193,975
3587 Personnel - General Services	142,132	5,560	136,572
5222 Utilities	0	205	-205
Total Expenditures	\$ 902,632	\$ 544,030	\$ 358,602
Reserves	296,596	0	296,596
Total Other Expenditures	\$ 296,596	\$ 0	\$ 296,596
Total Unspent funds (including Reserves)	\$ 0	\$ 645,429	-\$ 645,429

* Revenue of \$1,143,729 was received as of June 30, 2026. The remaining \$33,611 is recorded as a receivable.

Puente Hills Habitat Preservation Authority

Budget vs. Actuals: FY 2026 Grants

Q4 Financials

July 1, 2025 - June 30, 2026

53882-Puente CalFire

	Budget	Actual	Over (Under) Budget	% of Budget
3580 Consultant Services	0	11,211	11,211	*
Total Expenditures	\$ 0	\$ 11,211	\$ 11,211	
Net Income	\$ 0	-\$ 11,211	-\$ 11,211	

53884-Caltrans

	Budget	Actual	Over (Under) Budget	% of Budget
3580 Consultant Services	218,000	222,876	4,876	102%
Total Expenditures	\$ 218,000	\$ 222,876	\$ 4,876	102%
Net Income	-\$ 218,000	-\$ 222,876	-\$ 4,876	102%

53888-City M&S

	Budget	Actual	Over (Under) Budget	% of Budget
8831 State- Other	60,000		-60,000	0% *
Total Revenue	\$ 60,000	\$ 0	-\$ 60,000	0%
3580 Consultant Services	\$ 55,000	\$ 54,784	-\$ 216	100%
5222 Utilities	5,000	6,845	1,845	137%
Total Expenditures	\$ 60,000	\$ 61,628	\$ 1,628	103%
Net Income	\$ 0	-\$61,628	-\$61,628	

53889-Turnbull M&S

	Budget	Actual	Over (Under) Budget	% of Budget
8831 State- Other	144,000		-144,000	0% *
Total Revenue	\$ 144,000	\$ 0	-\$ 144,000	0%
Gross Profit	\$144,000	\$0	-\$144,000	0%
Expenditures				
3580 Consultant Services	\$ 144,000	\$ 165,960	\$ 21,960	115%
Total Expenditures	\$ 144,000	\$ 165,960	\$ 21,960	115%
Net Income	\$ 0	-\$ 165,960	-\$ 165,960	

53930-Sycamore M&S

	Budget	Actual	Over (Under) Budget	% of Budget
8831 State- Other	121,263		-121,263	0% *
Total Revenue	\$ 121,263	\$ 0	-\$ 121,263	0%
Gross Profit	\$121,263	\$0	-\$121,263	0%

Expenditures

3580 Consultant Services	\$	121,263	\$	101,464	-\$	19,799	84%
5222 Utilities		0		418		418	
Total Expenditures	\$	121,263	\$	101,883	-\$	19,380	84%
Net Income	\$	0	-\$	101,883	-\$	101,883	

53931-Other M&S

	Budget	Actual	Over (Under) Budget	% of Budget
8831 State- Other	11,100		-11,100	0%
Total Revenue	\$ 11,100	\$ 0	-\$ 11,100	0%
3580 Consultant Services	\$ 11,100	\$ 1,800	-\$ 9,300	16%
Total Expenditures	\$ 11,100	\$ 1,800	-\$ 9,300	16%
Net Income	\$ 0	-\$ 1,800	-\$ 1,800	

53935 RMC Fire Resiliency Grant

	Budget	Actual	Over (Under) Budget	% of Budget
8831 State- Other	2,690,000	2,065,954	-624,046	77% *
Total Revenue	\$ 2,690,000	\$ 2,065,954	-\$ 624,046	77%
3580 Consultant Services	\$ 2,690,000	\$ 684,258	-\$ 2,005,742	25%
3717 Legal Services	0	8,791	8,791	
6049 - Vehicles and Transportation Equipment	0	279,782	279,782	
Escrow	0	1,560,000	1,560,000	
Total Expenditures	\$ 2,690,000	\$ 2,532,831	-\$ 157,169	94%
Net Income	\$ 0	-\$ 466,877	-\$ 466,877	

Total

	Budget	Actual	Over (Under) Budget	% of Budget
8831 State- Other	3,026,363	2,065,954	-960,409	68%
Total Revenue	\$ 3,026,363	\$ 2,065,954	-\$ 960,409	17%
Total 3580 Consultant Services	\$ 3,239,363	\$ 1,242,353	-\$ 1,997,010	\$ 4
3717 Legal Services	0	8,791	8,791	
Total 5222 Utilities	5,000	7,263	2,263	147%
6049 - Vehicles and Transportation Equipment	0	279,782	279,782	
Escrow	0	1,560,000	1,560,000	
Total Expenditures	\$ 3,244,363	\$ 3,098,189	-\$ 146,174	46%
Net Income	-\$ 218,000	-\$ 1,032,235	-\$ 814,235	459%

*Pending Grant Reimbursement Revenue

Puente Hills Habitat Preservation Authority

Budget vs. Actuals: FY 2026 Mitigation Activities

Q4 Financials

July 1, 2025 - June 30, 2026

53879-SCE

	Budget	Actual	Remaining	% of Budget
3580 Consultant Services	\$ 0	\$ 1,145	-\$ 1,145	
Total Expenditures	\$ 0	\$ 1,145	-\$ 1,145	
Net Income	\$ 0	-\$ 1,145	\$ 1,145	

53880-Olinda

	Budget	Actual	Remaining	% of Budget
Expenditures				
3580 Consultant Services	\$ 86,183	\$ 82,942	\$ 3,241	96%
3587 Personnel - General Services	11,503	11,503	0	100%
5222 Utilities	0	1,460	-1,460	
Total Expenditures	\$ 97,686	\$ 95,905	\$ 1,781	98%
Net Income	-\$ 97,686	-\$ 95,905	-\$ 1,781	98%

53881-City of Brea

	Budget	Actual	Remaining	% of Budget
Expenditures				
3580 Consultant Services	\$ 31,661	\$ 42,151	-\$ 10,490	133%
3587 Personnel - General Services	12,255	12,255	0	100%
5222 Utilities	0	4,055	-4,055	
Total Expenditures	\$ 43,916	\$ 58,461	-\$ 14,545	133%
Net Income	-\$ 43,916	-\$ 58,461	\$ 14,545	133%

53887 - Turnbull Mitigation

	Budget	Actual	Remaining	% of Budget
3580 Consultant Services	\$ 7,303	\$ 11,515	-\$ 4,212	158%
Total Expenditures	\$ 7,303	\$ 11,515	-\$ 4,212	158%
Net Income	-\$ 7,303	-\$ 11,515	\$ 4,212	158%

53932 - Metro Heights

	Budget	Actual	Remaining	% of Budget
Expenditures				
3580 Consultant Services	\$ 231,972	\$ 203,923	\$ 28,049	88%
3587 Personnel - General Services	3,580	3,580	0	100%
5222 Utilities	16,521	7,148	9,373	43%
Total Expenditures	\$ 252,073	\$ 214,651	\$ 37,422	85%
Net Income	-\$ 252,073	-\$ 214,651	-\$ 37,422	85%

53933 - Puente Tehachapi

	Budget	Actual	Remaining	% of Budget
8831 State- Other		50,430	-50,430	
Total Revenue	\$ 0	\$ 50,430	-\$ 50,430	
Gross Profit	\$ 0	\$ 50,430	-\$ 50,430	
Expenditures				
3580 Consultant Services	\$ 15,000	\$ 33,123	-\$ 18,123	221%
3587 Personnel - General Services	5,989	6,317	-328	105%
5222 Utilities	33,764	0	33,764	0%
Total Expenditures	\$ 54,753	\$ 39,439	\$ 15,314	72%
Net Income	-\$ 54,753	\$ 10,991	-\$ 65,744	-20%

53934 - Puente-Monterey

	Budget	Actual	Remaining	% of Budget
8831 State- Other		38,193	-38,193	
Total Revenue	\$ 0	\$ 38,193	-\$ 38,193	
Expenditures				
3580 Consultant Services	\$ 15,400	\$ 26,907	-\$ 11,507	175%
3587 Personnel - General Services	5,360	2,725	2,635	51%
Total 5222 Utilities	22,189	0	22,189	0%
Total Expenditures	\$ 42,949	\$ 29,632	\$ 13,317	69%
Net Income	-\$ 42,949	\$ 8,560	-\$ 51,509	-20%

Total Mitigation Activities

	Budget	Actual	Remaining	% of Budget
8831 State- Other	0	88,623	-88,623	
Total Revenue	\$ -	\$ 88,623	\$ (88,623)	
Total 3580 Consultant Services	387,519	401,706	-14,187	104%
3587 Personnel - General Services	38,687	36,380	2,307	94%
Total 5222 Utilities	72,474	12,663	59,811	17%
Total Expenditures	498,680	450,748	47,932	90%
Net Income	\$ (498,680)	\$ (362,126)	\$ (136,554)	73%

**CONSENT
CALENDAR
AGENDA ITEM 4i**

Puente Hills
Habitat Preservation Authority
Endowment Provided by the Puente Hills Landfill

AGENDA ITEM NO. 4I

MEMORANDUM

Date: October 15, 2026

To: Board Members

From: *Andrea Gullo*
Andrea Gullo, Executive Director

Subject: Approve amended agency fiscal year (FY) 2026-27 budget adjusted for carryover contracts.

Recommendation:

Approve proposed budget amendment in the amount of \$204,686.55.

Background:

In June 2026, the Board approved the agency fiscal year 2026-27 budget. Proposed is amending that budget to accommodate the carryover amount remaining in ongoing contracts from the previous fiscal year.

The attached document was prepared by the Authority's accounting consultant from Lance, Soll & Lunghard, LLP, Krystal Cabrera, for your review. It outlines the ongoing contracts and detail the exact carryover amount of \$204,686.55. This amount represents the unspent funds from the FY 2025-26.

Fiscal Impact:

There is no impact. This item is considered an administrative cleanup item to reallocate previously approved, unspent funds.

Attached:

Budget details of carryover contracts.

Total Amount for budget amendment.

Unit	Account	Proposed	Amendment	Amended budget
53936	3580-5	30,000.00	\$ 9,383.14	\$ 39,383.14
53930	3580-5	35,000.00	23,778.00	58,778.00
53889	3580-5	82,000.00	48,542.12	130,542.12
53882	3580-5	168,000.00	\$ 788.70	\$ 168,788.70
53874	3580-6 Tech	159,033.00	\$ 2,583.24	\$ 161,616.24
53935	3580-5	1,400,000.00	\$ 119,611.35	1,519,611.35
Total Amended			\$ 204,686.55	

**CONSENT
CALENDAR
AGENDA ITEM 4J**

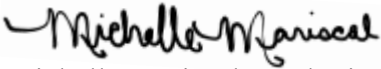
Puente Hills
Habitat Preservation Authority
Endowment Provided by the Puente Hills Landfill

AGENDA ITEM NO. 4J

MEMORANDUM

Date: October 15, 2026

To: Andrea Gullo, Executive Director

From: 
Michelle Mariscal, Ecologist

Subject: Authorize Executive Director to execute a contract with Bellfree Contractors for trail repair services in an amount of \$36,700.

Recommendation:

That the Board authorize Executive Director to execute a contract with Bellfree Contractors for trail repair services in an amount of \$36,700.

Background:

The Black Walnut Trail near the junction of Nogales Trail in Powder Canyon experienced damage following a hurricane-driven rainfall event in September. Repairs are needed to return the trail, which also functions as an emergency access route, to a driveable state. The scope of work includes necessary repairs as well as additional maintenance actions to minimize future erosion, including the addition of drainage dips to properly drain water away from agency conservation easements, strategically sloping the trail so water can sheet flow to minimize erosion, grading existing ruts, and rock armoring to prevent further erosion.

Approval of this proposed contract with Bellfree Contractors will enable the Authority to complete these repairs prior to anticipated El Niño conditions.

According to Section 2-1 of the Authority's Purchasing Policy, contracts over \$25,000 require Board approval. In accordance with Section 4-2, contracts for services shall be based on demonstrated competence, the professional qualifications necessary for satisfactory performance of the required services, and a fair and reasonable price. Also, in accordance with section 4-4 of the Purchasing Policy, it is recommended that if competitive procurement of services is not in the best interest of the Authority, it can be waived.

In this case, noncompetitive procurement is in the Authority's best, expeditious and most efficient interest. Bellfree Contractors is recommended to perform these trail repair services because the proposed contractor is known to possess the needed experience and qualifications based on demonstrated competence with several other projects completed on the Preserve, their particular service is highly specialized and proven more satisfactory for Authority purposes.

This project is categorically exempt from the California Environmental Quality Act under Categorical Exemption 15301 Existing Facilities.

Fiscal Impact:

There is no fiscal impact, and this action is consistent with the approved agency budget for FY 2026-27. This project would be funded via Measure PH.

MEMORANDUM

Date: October 15, 2026

To: Board Members

From: Elena Gerli, Agency Counsel, Andrea Gullo, Executive Director;

Subject: Discussion and possible action to approve Resolution 2027-02, adopting a proposed updated Conflict of Interest Code of the Puente Hills Habitat Preservation Authority, effective October 15, 2026, and authorizing its submission to the Executive Office of the Board of Supervisors of Los Angeles County for approval.

Recommendation:

Adopt the attached Resolution adopting the updated Conflict of Interest Code of the Puente Hills Habitat Preservation Authority, effective October 15, 2026, and authorizing its submission to the Executive Office of the Board of Supervisors of Los Angeles County for approval.

Attachments: (1) Resolution No. 2027-02_ adopting the updated Conflict of Interest Code; (2) updated Conflict of Interest Code (Exhibit “A”), in both redline and clean versions.

Background

The Political Reform Act (Government Code Section 81000, *et seq.*) requires every state and local government agency to adopt and promulgate a conflict of interest code. The code designates the officials, employees, and consultants who make or participate in making governmental decisions that may foreseeably have a material effect on their financial interests, and it specifies the economic interests each designated position must report on an annual Statement of Economic Interests (FPPC Form 700).

Like most local agencies, rather than draft a free-standing code, the Authority incorporates by reference the Fair Political Practices Commission’s standard model code (2 CCR § 18730) and appends its own list of designated positions and disclosure categories. That incorporation, together with the appended designations, constitutes the Authority’s Conflict of Interest Code. The Authority last updated its Conflict of Interest Code effective March 14, 2012. The Political Reform Act requires agencies to review their codes and to amend them when changed circumstances — such as the creation of new positions or changes in the duties of existing positions — make an update necessary. Staff and counsel have reviewed the existing Code and prepared the proposed updated Code. Consistent with the Political Reform Act, the updated Code will be submitted to the Executive Office of the Board of Supervisors of Los Angeles County, the Authority’s code-reviewing body, for approval; a conflict of interest code and any amendment do not take effect until the code-reviewing body approves them.

Summary of Changes to the Conflict of Interest Code

The updated Code makes the following changes to the 2012 Code:

- **New effective date.** The Code's effective date is updated from March 14, 2012 to October 15, 2026.
- **General Counsel/Legal Counsel added as a designated position.** General Counsel/Legal Counsel is added to the list of designated positions and is assigned disclosure categories 1 through 6.
- **Disclosure categories restructured to track the Form 700 schedules.** The former narrative categories are replaced with categories keyed to the specific schedules of FPPC Form 700, and the categories are expanded from three (plus the consultant category) to six (plus the consultant category):

Disclosure Category	Current definition	Formerly
Category 1	Investments of less than 10 percent ownership interest (for example, stock) in reportable business entities (Schedule A-1)	All interests in real property within the jurisdiction
Category 2	Investments of 10 percent or greater ownership interest in reportable business entities or trusts, together with the income and assets of those entities or trusts (Schedule A-2)	Investments, business positions, and income from sources engaged in land development, construction, or the acquisition, sale, or lease of real property within the jurisdiction
Category 3	Interests in real property located within or subject to the jurisdiction of the Authority (Schedule B)	Investments, business positions, and sources of income of the type used by the Authority to provide services, supplies, or materials
Category 4 (new)	All income and loans received from, and all business positions held in, reportable business entities and sources (Schedule C)	N/A
Category 5 (new)	All gifts from reportable business entities and sources (Schedule D)	N/A
Category 6 (new)	All travel payments, advances, and reimbursements from reportable business entities and sources (Schedule E)	N/A
Category 7	The consultant disclosure provision, carried forward unchanged in substance and renumbered	Formerly, Category 4

- **Updated the Authority's jurisdiction** to reflect the territory of the CFD, as approved by Measure PH.

- **New definition of “reportable business entities and sources.”** A new introductory paragraph provides that designated employees report on FPPC Form 700 in the manner prescribed by 2 CCR § 18730(b)(7), and defines “reportable business entities and sources” as entities or sources that (a) engage in land development, construction, or the acquisition, sale, or lease of real property located within or subject to the Authority’s jurisdiction, or (b) provide, or have provided within the previous two years, services, supplies, materials, machinery, or equipment of the type utilized by the Authority.
- **New definition of “Consultant.”** A definition of “Consultant” is added — an individual who, under contract with the Authority, either makes specified governmental decisions or serves in a staff capacity participating in governmental decisions or performing substantially the same duties as a designated position.
- **Expanded disclosure for the Board and the Executive Director.** Board Directors and the Executive Director, formerly assigned categories 1, 2, and 3, are now assigned categories 1 through 6 — the full scope of disclosure categories. The former categories 1-3 covered most of the reportable interests, but not all.
- **Consultants renumbered.** The disclosure category assigned to Consultants is updated from category 4 to category 7 to reflect the renumbering of the categories described below.
- **Filing clarification.** The place-of-filing provision is clarified to provide that the originals of certain statements are forwarded to the Executive Office of the Los Angeles County Board of Supervisors only if requested.
- **Conforming and clarifying edits.** The citation to 2 CCR § 18730 in the incorporation clause is updated, and gender-neutral language is adopted throughout (for example, “they” in place of “he/she”).

The written-determination provision allowing the Executive Director to limit a consultant’s disclosure obligations based on a limited scope of duties is carried forward from the prior Code without substantive change.

Discussion

The updated Code keeps the Authority’s conflict of interest code current with the Political Reform Act and the Fair Political Practices Commission’s standard model code, and it conforms the Authority’s disclosure categories to the current FPPC Form 700. Adding General Counsel/Legal Counsel as a designated position and expanding the categories assigned to the Board and the Executive Director reflect the decision-making roles of those positions. The remaining changes are definitional and clarifying.

If the Board adopts the attached Resolution, staff will submit the updated Code to the Authority’s code-reviewing body for approval. The updated Code will take effect October 15, 2026, subject to that approval.

Fiscal Impact:

None

Puente Hills Habitat Preservation Authority

Resolution No. 2027-02

**A Resolution of the Board of Directors of the Puente Hills Habitat
Preservation Authority Adopting an
Updated Conflict of Interest Code**

WHEREAS, the Political Reform Act of 1974 (Government Code section 81000, *et seq.*) requires every state and local government agency to adopt and promulgate a conflict of interest code (Gov. Code § 87300).

WHEREAS, the Fair Political Practices Commission has adopted a regulation (2 Cal. Code Regs. § 18730) that contains the terms of a standard conflict of interest code, and provides that incorporation of that regulation by reference, together with an appendix designating officials and employees and establishing economic disclosure categories, constitutes the adoption, promulgation, or amendment of a conflict of interest code within the meaning of the Political Reform Act.

WHEREAS, the Puente Hills Habitat Preservation Authority (the “Authority”) previously adopted a Conflict of Interest Code that became effective March 14, 2012, and that has been renewed biannually.

WHEREAS, Government Code sections 87306 and 87306.5 require the Authority to review its Conflict of Interest Code and to amend it when a change is necessitated by changed circumstances, including the creation of new designated positions and relevant changes in the duties assigned to existing positions.

WHEREAS, the Authority’s staff and counsel have reviewed the existing Conflict of Interest Code and determined that an update is warranted to designate the position of General Counsel/Legal Counsel, to conform the disclosure categories to the schedules of the Fair Political Practices Commission’s Statement of Economic Interests (Form 700), to add defined terms for “Consultant” and “reportable business entities and sources,” to update the borders of the Authority’s jurisdiction, and to make related clarifying and conforming changes.

WHEREAS, the Authority has prepared an updated Conflict of Interest Code, attached hereto as Exhibit “A” and incorporated herein by reference, which continues to incorporate 2 Cal. Code Regs. § 18730 by reference and sets forth the Authority’s designated positions and disclosure categories.

WHEREAS, pursuant to Government Code Section 87303, no conflict of interest code or amendment is effective until it has been approved by the code-reviewing body, and the Authority intends to submit the updated Conflict of Interest Code to the County of Los Angeles for approval.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE PUENTE HILLS HABITAT PRESERVATION AUTHORITY HEREBY FINDS, DETERMINES, AND RESOLVES AS FOLLOWS:

Section 1. The above recitals are true and correct and are incorporated herein by reference.

Section 2. The Board of Directors hereby adopts the updated Conflict of Interest Code of the Puente Hills Habitat Preservation Authority, attached hereto as Exhibit “A” and incorporated herein by reference, which incorporates the terms of section 18730 of title 2 of the California Code of Regulations, and any amendments to it duly adopted by the Fair Political Practices Commission, together with the appended designation of officials and employees and the economic disclosure categories set forth therein.

Section 3. The updated Conflict of Interest Code supersedes and replaces in its entirety the Authority’s prior Conflict of Interest Code that became effective March 14, 2012.

Section 4. The updated Conflict of Interest Code shall become effective October 15, 2026, subject to approval by Los Angeles County pursuant to Government Code Section 87303. The Executive Director, or their designee, is authorized and directed to submit the updated Conflict of Interest Code to Los Angeles County for approval.

Section 5. The Executive Director is hereby authorized to take any and all actions necessary to implement this Resolution and the updated Conflict of Interest Code, including receiving and retaining Statements of Economic Interests, making the written consultant-disclosure determinations provided for in the Code, and making all retained statements and determinations available for public inspection as required by law.

Section 6. This action is exempt from the California Environmental Quality Act (“CEQA”), as it is not a “project” under Public Resources Code § 21065 and is not an activity that will cause either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment, and therefore does not require any environmental review.

[continued on the following page]

Section 7. This Resolution shall remain in full force and effect until repealed or modified in the future by the Board of Directors. In the event of a conflict between this Resolution and other adopted resolutions or parts thereof, the terms and conditions of this Resolution shall prevail. The Chair of the Board of Directors has the authority to sign this Resolution on behalf of the Board, and the Secretary to the Board of Directors shall certify to the passage and adoption thereof.

APPROVED AND ADOPTED at a meeting held the 15 day of October, 2026.

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Chair, Board of Directors, Ivan Sulic

ATTEST:

Secretary to the Board of Directors, Carlos Zelaya

Conflict of Interest Code of the**PUENTE HILLS HABITAT PRESERVATION AUTHORITY**Incorporation of FPPC Regulation 18730 by Reference (2 CCR § 18730)

The Political Reform Act (Government Code Section 81000, *et seq.*) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. 18730), which contains the terms of a standard conflict of interest code. After public notice and hearing, it may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated into the conflict of interest code of this agency by reference. This regulation and the attached Appendices (or Exhibits) designating officials and employees and establishing economic disclosure categories shall constitute the conflict of interest code of this agency.

Place of Filing of Statements of Economic Interests

All officials and employees required to submit a statement of economic interests shall file their statements with the agency head, or his or her designee. The agency shall make and retain a copy of all statements filed by its Board Members, Governing Board Members, Alternate Board Members, as appropriate, and its agency head (Agency/Department Head, Executive Officer or Chief Executive Officer, Superintendent, or Director), and, if requested, forward the originals of such statement to the Executive Office of the Board of Supervisors of Los Angeles County.

The agency shall retain the originals of statements for all other Designated Positions named in the agency's conflict of interest code. All retained statements, original or copied, shall be available for public inspection and reproduction (Gov. Code Section 81008).

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
CONFLICT OF INTEREST CODE**

APPENDIX “A”

DEFINITIONS

Jurisdiction: refers to the land in the vicinity of the Whittier and Puente Hills, consistent with the joint powers agreement and community facility district 2024-01, as approved by Measure PH. The area in general covers in part the communities of Whittier, Hacienda Heights, and Rowland Heights south of the 60 Freeway, as well as La Habra Heights.

DESIGNATED POSITION	DISCLOSURE CATEGORIES
Board Directors	1 through 6
Executive Director	1 through 6
General Counsel/Legal Counsel	1 through, 6
Consultants*	7

GENERAL PROVISIONS

*“Consultant” means an individual who, pursuant to a contract with the Puente Hills Habitat Preservation Authority, either: (1) makes specified governmental decisions (such as approving permits, contracts, plans, policies, regulations, etc.); or (2) serves in a staff capacity and participates in making governmental decisions or performs substantially the same duties as a position designated herein.

When a designated employee is required to disclose investments and sources of income, they need only disclose investments in business entities and sources of income which do business in the jurisdiction, plan to do business in the jurisdiction, or have done business in the jurisdiction within the past two years. In addition to other activities, a business entity is doing business within the jurisdiction if it owns real property within the jurisdiction.

Designated employees shall disclose their financial interest pursuant to the appropriate disclosure category as indicated herein.

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
CONFLICT OF INTEREST CODE**

DISCLOSURE CATEGORIES

Designated employees shall disclose the following categories of economic interests on the Statement of Economic Interests (FPPC Form 700), in the manner of reporting prescribed by 2 CCR § 18730(b)(7). As used below, “reportable business entities and sources” means business entities or sources that (a) engage in land development, construction, or the acquisition, sale, or lease of real property located within or subject to the jurisdiction of the Authority, or (b) provide, or have provided within the previous two years, services, supplies, materials, machinery, or equipment of the type utilized by the Authority.

- Category 1: All investments of less than 10 percent ownership interest (for example, stock) in reportable business entities (Form 700, Schedule A-1).
- Category 2: All investments of 10 percent or greater ownership interest in reportable business entities or trusts, together with the income and assets of those entities or trusts (Form 700, Schedule A-2).
- Category 3: All interests in real property located within or subject to the jurisdiction of the Authority (Form 700, Schedule B).
- Category 4: All income and loans received from, and all business positions held in, reportable business entities and sources (Form 700, Schedule C).
- Category 5: All gifts from reportable business entities and sources (Form 700, Schedule D).
- Category 6: All travel payments, advances, and reimbursements from reportable business entities and sources (Form 700, Schedule E).
- Category 7: Individuals who perform under contract the duties of any designated position shall be required to file Statements of Economic Interest disclosing reportable interest in the categories assigned to that designated position. In addition, individuals who, under contract, participate in decisions which affect financial interests by providing information, advice, recommendation or counsel to the agency which could affect financial interests shall be required to file Statements of Economic Interests, unless they fall within the Political Reform Act's exceptions to the definition of consultant. The level of disclosure shall be as determined by the executive officer (or head) of the agency.

* Consultants shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
CONFLICT OF INTEREST CODE**

The Executive Director may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

EFFECTIVE: OCTOBER 15, 2026

Conflict of Interest Code of the

PUENTE HILLS HABITAT PRESERVATION AUTHORITY

Incorporation of FPPC Regulation 18730 by Reference (2 California Code of Regulations, Section CCR § 18730) by Reference

The Political Reform Act (Government Code Section 81000, *et seq.*) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. 18730), which contains the terms of a standard conflict of interest code. After public notice and hearing, it may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated into the conflict of interest code of this agency by reference. This regulation and the attached Appendices (or Exhibits) designating officials and employees and establishing economic disclosure categories shall constitute the conflict of interest code of this agency.

Place of Filing of Statements of Economic Interests

All officials and employees required to submit a statement of economic interests shall file their statements with the agency head, or his or her designee. The agency shall make and retain a copy of all statements filed by its Board Members, Governing Board Members, Alternate Board Members, as appropriate, and its agency head (Agency/Department Head, Executive Officer or Chief Executive Officer, Superintendent, or Director), and, if requested, forward the originals of such statement to the Executive Office of the Board of Supervisors of Los Angeles County.

The agency shall retain the originals of statements for all other Designated Positions named in the agency's conflict of interest code. All retained statements, original or copied, shall be available for public inspection and reproduction (Gov. Code Section 81008).

PUEENTE HILLS HABITAT PRESERVATION AUTHORITY
CONFLICT OF INTEREST CODE

Resolution
No. 00-4

Conflict of Interest and Disclosure

Code APPENDIX “A”

DEFINITIONS

Jurisdiction: refers to the land ~~within in~~ the vicinity of the Whittier and Puente Hills, which is the area bordered by the 605 Freeway on the west, the 60 Freeway on the north, Hacienda Boulevard on the east, and Whittier Boulevard on the south consistent with the joint powers agreement and community facility district 2024-01, as approved by Measure PH. The area in general covers in part the communities of Whittier, Hacienda Heights, and Rowland Heights south of the 60 Freeway, as well as La Habra Heights.

DESIGNATED POSITION

DISCLOSURE CATEGORIES

Board Directors

~~4,2,3~~1 through 6

Executive Director

~~4,2,3~~1 through 6

General Counsel/Legal Counsel

1 through 6

Consultants*

47

GENERAL PROVISIONS

*“Consultant” means an individual who, pursuant to a contract with the Puente Hills Habitat Preservation Authority, either: (1) makes specified governmental decisions (such as approving permits, contracts, plans, policies, regulations, etc.); or (2) serves in a staff capacity and participates in making governmental decisions or performs substantially the same duties as a position designated herein.

When a designated employee is required to disclose investments and sources of income, ~~he/she~~they need only disclose investments in business entities and sources of income which do business in the jurisdiction, plan to do business in the jurisdiction, or have done business in the jurisdiction within the past two years. In addition to other activities, a business entity is doing business within the jurisdiction if it owns real property within the jurisdiction.

Designated employees shall disclose their financial interest pursuant to the appropriate disclosure category as indicated herein.

**PUEENTE HILLS HABITAT PRESERVATION AUTHORITY
CONFLICT OF INTEREST CODE**

DISCLOSURE CATEGORIES

Designated employees shall disclose the following categories of economic interests on the Statement of Economic Interests (FPPC Form 700), in the manner of reporting prescribed by 2 CCR § 18730(b)(7). As used below, “reportable business entities and sources” means business entities or sources that (a) engage in land development, construction, or the acquisition, sale, or lease of real property located within or subject to the jurisdiction of the Authority, or (b) provide, or have provided within the previous two years, services, supplies, materials, machinery, or equipment of the type utilized by the Authority.

Category 1: All ~~interests in real property within the jurisdiction~~ investments of less than 10 percent ownership interest (for example, stock) in reportable business entities (Form 700, Schedule A-1).

Category 2: All ~~investments and business positions in business entities, and income from any source which engages in land development, construction or the acquisition, sale or lease of real property within the defined jurisdiction~~ of 10 percent or greater ownership interest in reportable business entities or trusts, together with the income and assets of those entities or trusts (Form 700, Schedule A-2).

Category 3: All ~~investments and business positions in business entities and sources of income of the type utilized by the Puente Hills Habitat Preservation Authority to provide services, supplies or materials~~ interests in real property located within or subject to the jurisdiction of the Authority (Form 700, Schedule B).

Category 4: All income and loans received from, and all business positions held in, reportable business entities and sources (Form 700, Schedule C).

Category 5: All gifts from reportable business entities and sources (Form 700, Schedule D).

Category 6: All travel payments, advances, and reimbursements from reportable business entities and sources (Form 700, Schedule E).

Category 47: Individuals who perform under contract the duties of any designated position shall be required to file Statements of Economic Interest disclosing reportable interest in the categories assigned to that designated position. In addition, individuals who, under contract, participate in decisions which affect financial interests by providing information, advice, recommendation or counsel to the agency which could affect financial interests shall be required to file Statements of Economic Interests, unless they fall within the

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
CONFLICT OF INTEREST CODE**

Political Reform Act's exceptions to the definition of consultant. The level of disclosure shall be as determined by the executive officer (or head) of the agency.

* Consultants shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

The Executive Director may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

EFFECTIVE: ~~MARCH 14, 2012~~OCTOBER 15, 2026

AGENDA ITEM 6
NO STAFF REPORT

Puente Hills
Habitat Preservation Authority
Endowment Provided by the Puente Hills Landfill

AGENDA ITEM NO. 7

MEMORANDUM

Date: October 15, 2026

To: Board Members

From: *Andrea Gullo*
Andrea Gullo, Executive Director

Subject: Discussion and possible action regarding Measure PH budget, and possible planned expenditures.

Recommendation:

Discuss, provide guidance on priorities and/or amend FY 26-27 budget as necessary.

Background:

The Measure PH budget for fiscal year 2025-26 was \$1,199,228, leaving an unspent balance of \$348,833. The process of scaling operations and aligning resources to accommodate this new revenue stream took longer than anticipated.

Revenue & Staffing Timeline

- Revenue Collections: Funds were collected across five dates: 12/19/25, 1/20/26, 2/20/26, 4/20/26, and 5/13/26.
- Staffing Status: An Authority staff vacancy remains open. Staff is actively recruiting to fill this position, which will greatly assist with the Measure PH project workload.

Eligible Project Allocation

- Attached is a list of qualifying Measure PH projects where unspent and future funds could be allocated. As a reminder, all expenditures must align with the qualifying costs outlined in Exhibit B of Authority Resolution 2024-07.

The FY 2026-27 Measure PH budget is attached for reference.

Attachments:

Potential Measure PH projects
FY 26-27 Measure PH budget

PHHPA Board meeting 10.15.26

working copy

Unspent PH funds and FY 25-26 carryover:

\$ 348,833

Potential long term deferred maintenance or project costs				Guestimates
Measure PH				
1	Firefighting apparatus for MRCA operations			\$ 23,000
2	Ranger motorcycles (2)			\$ 20,000
3	Drones for ranger operations			\$ 45,000
4	Design and replace rules signage at trailheads			\$ 30,000
5	Replace Sycamore roof/fix garage wall			\$ 250,000
6	HHT railing repair			\$ 10,000
7	Road repairs in LHH (2 locations)			\$ 70,000
8	Fencing repair/replacement/guard rails (top TRNBL)			\$ 50,000
9	Install and/or replace trailhead monuments (5)			\$ 125,000
10	Design and install trails way finder signage on trails			\$ 11,000
11	Mobile Nature Center			\$ 280,000
12	Trails User survey			\$ 100,000
13	Turnbull Canyon fence/gate (bottom TRNBL)			\$ 120,000
14	Trailhead beautifications			
15	Trailhead security/improvements			
16	Reserve for personnel costs			
total				\$ 1,134,000

\$ 368,000 sum items 1-5

Other			
Update Resource Management Plan		\$ 1,000,000	TBD
Hellman fence/trail repairs			TBD
Sycamore Nature Center Complex, includes, new office, d		\$ 7,000,000	TBD

Notes:		
1	Potential heli-hydrant hardscaping expansion	\$ 100,000
2	\$296,000 established from FY 25-26 to fund first half of FY 26-27	
3	There are expected cost savings in Measure PH FY 26-27 budget due to staff vacancy.	

in FY 26-27 budget

Puente Hills Habitat Preservation Authority

Proposed FY 2026-2027 Budget

Measure PH

	Proposed FY 2026-27 Budget		
	53936 - V8B - Measure PH		
			% Change compared to Final Amended FY 25/26 Budget
	Proposed FY 2026-27 Budget	\$ Change compared to Final Amended FY 25/26 Budget	
Revenue			
8605 Interest from Treasury Pool	20,000.00	-3,514.00	-15%
Special Assessments	1,210,985.00	35,271.00	3%
Total Revenue	\$ 1,230,985.00	\$ 31,757.00	3%
Expenditures			
3548 - Auditor Controller Services	12,850.00	12,850.00	100%
3580 Consultant Services			
3580 - PH - MRCA, Fuel Clearance and Trail Maintenance	709,502.00	25,502.00	4%
3580-5 Property Management	30,000.00	30,000.00	
3580 - PH - Bio Surveys	60,000.00		
3580- PH - Cost to Administer CFD	33,500.00		
Total 3580 Consultant Services	\$ 833,002.00	\$ 55,502.00	7%
3587 Personnel - General Services	258,000.00	115,868.00	82%
5222 -Utilities (Servicing)	42,131.00	42,131.00	0%
Total Expenditures	\$ 1,103,852.00	\$ 201,220.00	22%
Net Income	\$ 127,133.00	-\$ 169,463.00	-57%
Reserves:			
Carry Over *	0.00	-296,596.00	-100%
Reserves for Property Improvements/deferred maintenance	127,133.00	127,133.00	100%
Total Reserves Savings	\$ 127,133.00	-\$ 169,463.00	-57%
Ending Net Income	\$ 0.00	\$ 0.00	

* Reserve balance at July 1, 2026 is \$296,596, which carried forward from 2025-26.

Funds needed for the first half of FY 25/26 and FY 26/27 until tax revenue is collected. The Annual Secured Property Tax Bill has two payment stubs. The 1st installment payment is due on November 1 and the 2nd installment payment is due on February 1. The Authority expects to receive the funds in December/January and secondly in April/May.

AGENDA ITEM 8
NO STAFF REPORT

AGENDA ITEM 9
NO STAFF REPORT

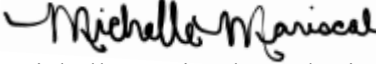
Puente Hills
Habitat Preservation Authority
Endowment Provided by the Puente Hills Landfill

AGENDA ITEM NO. 10

MEMORANDUM

Date: October 15, 2026

To: Andrea Gullo, Executive Director

From: 
Michelle Mariscal, Ecologist

Subject: Discussion and possible action authorizing Executive Director to execute a contract with Nakae and Associates for landscape maintenance services in an amount of \$169,000.

Recommendation:

That the Board authorize Executive Director to execute a contract with Nakae & Associates for landscape maintenance services in the amount of \$169,000.

Background:

The Authority has held a native landscaping contract annually since 2003. Previously, long-term landscaping contracts were bid in 2003 and again in 2010 and awarded each time for a five-year period with amendments issued to extend the timeframes. Nakae & Associates was the lowest and most qualified bidder in each instance. Since 2018 Nakae has held noncompetitive contracts for one-year periods, which were approved by the Board or authorized by the Executive Director depending upon contract amounts per the Authority's purchasing policy.

Approval of this proposed contract with Nakae will maintain continuity of essential Preserve maintenance services including former restoration area weed maintenance, invasive weed removal, trailside and trailhead native vegetation maintenance, irrigation line maintenance, straw wattle installation prior to anticipated El Niño conditions if necessary, simple trail repair, and other needs as they arise. The various tasks would be implemented on an as-needed basis after Nakae provides cost estimates based on approved rates to ensure that the contract budget is adhered to. The proposed new contract, with rates comparable to their existing contracts with the Authority, would be executed immediately and continue through the end of the fiscal year (June 30, 2027).

According to Section 2-1 of the Authority's Purchasing Policy, contracts over \$25,000 require Board approval. In accordance with Section 4-2, contracts for services shall be based on demonstrated competence, the professional qualifications necessary for satisfactory performance of the required services, and a fair and reasonable price. Also, in accordance with Section 4-4 of the Purchasing Policy, competitive procurement of services valued over \$10,000 is required when the Purchasing Agent determines it will be in the best interest of the Authority.

In this case, noncompetitive procurement is in the Authority's best, expeditious and most efficient interest. Nakae & Associates is recommended based on its demonstrated experience and qualifications, having successfully provided similar services to the Authority for several years. The firm has specialized expertise in maintaining native habitat restoration areas and landscapes, including extensive knowledge of the Authority's restoration areas and conservation easements that must be avoided, as well as the native plant and weed identification skills required to work safely and effectively in sensitive areas. Continuing with Nakae & Associates will provide consistent stewardship of these areas, minimize transition and training requirements, and reduce staff time associated with procurement, contractor vetting, and onboarding. Based on the firm's demonstrated qualifications, institutional knowledge, and prior successful performance, Nakae & Associates is considered the most satisfactory provider for the Authority's needs.

Fiscal Impact:

There is no fiscal impact, and this action is consistent with the approved agency budget for FY 2026-27. The approved Authority budget for fiscal year 2026-27 includes \$15,000 from Turnbull M&S grant funds; \$10,000 from Sycamore Canyon M&S grant funds; and \$144,000 funded via a combination of mitigation access fees, Calfire grant funds, and Measure PH.

Additional Materials



Andrea Gullo
Executive Director



Puente Hills Habitat Preservation Authority

Endowment Provided by the Puente Hills Landfill

MEMBERS OF THE BOARD OF DIRECTORS

Ivan Sulic
Chair
County of Los Angeles

Mary Ann Pacheco
Vice Chair
City of Whittier

Robert Ferrante
Director Sanitation Districts of
Los Angeles County

Cassandra Garcia
Director
Hacienda Heights

September 8, 2026

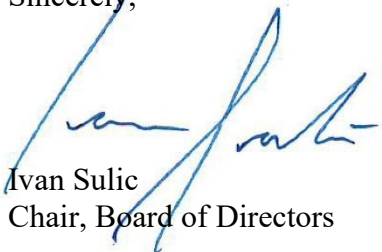
Alexander Merkel
alexjmerkel@gmail.com

Dear Mr. Merkel:

The Habitat Authority would like to thank you for serving as a Fiscal Oversight Advisory Committee (FOAC).

Your volunteerism, professionalism and contributions in support of the purpose of the Committee to oversee expenditures of Measure PH funds is appreciated. We'd especially like to recognize your commitment and willingness to serve as Chair on the Committee. Thank you again. You will always be a part of the Habitat Authority family, and we hope our paths allow us to collaborate again.

Sincerely,



Ivan Sulic
Chair, Board of Directors

cc: Board of Directors
FOAC



Andrea Gullo
Executive Director



Puente Hills Habitat Preservation Authority

Endowment Provided by the Puente Hills Landfill

MEMBERS OF THE BOARD OF DIRECTORS

Ivan Sulic
Chair
County of Los Angeles

Mary Ann Pacheco
Vice Chair
City of Whittier

Robert Ferrante
Director Sanitation Districts of
Los Angeles County

Cassandra Garcia
Director
Hacienda Heights

September 8, 2026

Bryan Coreas
[REDACTED]

Dear Mr. Coreas:

The Habitat Authority would like to thank you for serving as a Citizens Technical Advisory Committee (CTAC) member for over three years, and for your agreement to serve on the Fiscal Oversight Advisory Committee before being sworn in.

Your contribution to CTAC is deeply valued! Your volunteerism, professionalism, support, and dedication over these many years have helped the Habitat Authority with its continued efforts in preserving the local hills for wildlife and providing quality recreational opportunities for people. We'd especially like to recognize your commitment, engagement with the local community, and contributions to the Committee discussions in furthering the agency's mission.

Thank you again. You will always be a part of the Habitat Authority family, and we hope our paths allow us to collaborate again.

Sincerely,

Ivan Sulic
Chair, Board of Directors

cc: Board of Directors
CTAC

State approves ‘Zone Zero’ fire-safe landscaping rules, reshaping yards for millions of Californians

By [Noah Haggerty](#) and [Hayley Smith](#)

Aug. 19, 2026 1:13 PM PT

Source: Los Angeles Times

- California’s Board of Forestry has approved sweeping Zone Zero rules, banning plants within one foot of homes and most combustibles within five feet for millions in high fire-risk communities.
- Existing homeowners in state responsibility and very high hazard zones will have up to five years to comply with Zone Zero, while new construction must adhere immediately.
- Officials say the changes are crucial as worsening wildfires have destroyed tens of thousands of homes; studies show hardened houses and cleared Zone Zero improve survival and insurability.

After nearly six years of [debate and backlash](#), California’s Board of Forestry and Fire Protection voted unanimously Wednesday to adopt [new landscaping requirements](#) within five feet of homes — an area dubbed “Zone Zero” — for millions of Californians living in fire-prone areas.

The rules ban all plants within a foot of the home and require the first five feet around homes to be free of combustible materials such as firewood, fallen leaves and branches, and mulch or wood chips. They also prohibit wooden sheds in the zone and wooden fences where attached to the house.

The new requirements apply only to Californians living in some of the worst fire hazard zones designated by Cal Fire — specifically, [State Responsibility Areas and Very High Fire Hazard Severity Zones in local responsibility areas](#), applying to an estimated 2 million homes. Local areas will have some flexibility to tailor the regulations to their communities.

After the formal rule-making process completes, most likely in September, Californians will have up to five years to comply. New constructions will have to adhere immediately.

Board chair Terrence O’Brien acknowledged that the plan has been controversial, but said it is necessary to “address the crisis of wildfire in our communities.”

“The regulations will make our communities safer,” he said during the meeting. “Waiting and postponing is not, in my opinion, an option.”

Zone Zero is only one line of wildfire defense required by the state in areas with significant fire hazard.

Other defensible space requirements have been on the books for decades, and dictate how homeowners must manage their yard through the spacing of trees, the removal of dead vegetation and other precautions. The state also requires home hardening measures for the structure itself — from covering vents with mesh to block embers from entering to using fire-resistant building materials — for all new constructions since 2008.

Generally, the more of these home defenses residents adopt, the lower the risk of their home burning in a wildfire.

One [recent UC Berkeley study](#) looked at five major California fires from 2017 to 2020. It found that, out of properties that took no precautions, only 20% survived. Meanwhile, those that cleared vegetation from Zone Zero had a survival rate of 37%, and those with comprehensive home hardening and defensible space had a survival rate of 48%.

Experts said the rules arrive at a critical moment. In the last decade, worsening wildfires in California have burned about 14 million acres and destroyed more than 60,000 homes and structures.

“I think we all agree that something needs to be done,” Yana Valachovic, a forest advisor at the University of California and a technical advisor to the state board, said during Wednesday’s meeting. “The fire issue is an existential crisis for California.”

For months following the 2025 L.A. fires, the state was stuck in a stalemate over the regulations.

Homeowner associations and ecologists argued for more lenient rules, saying plants carried health benefits and stricter regulations burdened homeowners. Meanwhile, fire officials and insurers argued that banning all vegetation within Zone Zero was critical to reducing the risk wildfire destroying homes.

A [breakthrough came in April](#) when the board proposed enforcing the complete ban of vegetation in a one-foot “Safety Zone” around the house while allowing plants in the rest of the five-foot zone, so long as they’re small and separated from each other. That Safety Zone would be at least one foot wide or extend to the edge of the roof eaves, whichever is farther.

The board also clarified it would not require the removal of trees, although limbs would need to be trimmed away from roofs and chimneys. It also agreed to give homeowners extra time to comply with more onerous requirements, such as upgrading or replacing wooden fences and sheds.

Proponents of more lenient requirements are now pushing state officials to create programs that can help middle- and lower-income homeowners finance the landscaping changes, as well as provide older and disabled residents with help to complete them.

Others described the rule as a “one-size-fits-all” mandate that lacks resources and considerations for local residents and municipalities.

“Compliance will cost homeowners thousands of dollars out-of-pocket for hardscaping, fence replacement and steep hillside erosion control, with zero funding provided for homeowners or local fire departments tasked with education and enforcement,” Sarah Flaherty, a representative for L.A. City Councilwoman Traci Park, said during the meeting. She urged the board to reject the rules.

For now, the new regulations will roll out in two phases. Phase one, to be completed within three years, focuses on removing combustible material within five feet of the house. Phase two, to be completed within five years, tackles the more extensive changes closest to the home, including the one-foot vegetation-free safety zone and replacement of combustible gates.

The rules will be enforced by Cal Fire in State Responsibility Areas and by local fire authorities, such as city or county fire departments, in local responsibility areas. Enforcement may include property inspections, orders to comply, or possible penalties, officials said.

Tony Andersen, the board’s executive officer, said previously that the five-year adoption phase will give officials and local groups time to develop support programs. He said a large network of fire safety organizations — from fire departments to local fire safety councils — is already stepping up to help.

Those in favor of more protective standards are now focused on assisting homeowners who are willing to voluntarily meet stricter [insurance-backed guidance](#). Some may do the work for insurance discounts; others may do it for a chance to get insurance in the first place.

Both sides find hope in a provision that allows local governments to adopt alternative versions of Zone Zero, which San Diego and Berkeley have already done and [Los Angeles is in the process of doing](#).

Following California’s 2017 and 2018 fire seasons, which scorched over 3 million acres and destroyed more than 30,000 homes, the state Legislature and Gov. Gavin Newsom [passed a law](#) in September 2020 that required the board to create Zone Zero regulations by the start of 2023.

That deadline came and went as fire officials and experts argued over which measures were effective.

Then, Los Angeles burned.

In February 2025, Newsom signed an executive order requiring the board to finish the regulations.

MAYOR'S CORNER

City seeking to purchase 31 acres

Brian Bergman



The City of La Habra Heights is seeking to purchase from Los Angeles County 31 acres on the east side of Harbor Boulevard to comply with the California-mandated housing requirements. Acquisition of the property would represent an important step toward implementing LHH's adopted housing policies and meeting its regional housing needs allocation obligations.

The city has been working collaboratively with the Los Angeles County Department of Public Works and Supervisor Janice Hahn's office concerning the proposed purchase.

The site provides good access to four-lane Harbor for future residents, is located close to retail and medical resources and is a straight shot away from the Los Angeles County-manned fire station on Harbor in La Habra.

Any development will be designed as "fire-hardened" and create a much-needed fire break from the large open brush property that extends from our eastern boundary all the way to Yorba Linda. Residents remember previous Yorba Linda fires that dropped ashes on our town. Any future fire would threaten La Habra Heights if prevailing winds carry embers westward.

One of the objectives of the state housing program is to make information available to the public about housing assistance. Visit lhhcity.org and go to the *Community Development* section, *Housing Element*, for information about referrals to these programs.

Our new fire engine took part in July 4th parade



Senator Bob Archuleta was aboard when our new LHHFD fire engine number 771 took part in the Independence Day parade in Hacienda Heights (above). La Habra Heights again thanks the senator for obtaining the \$1 million+ grant that was used to purchase our new front-line engine.

Join the LHH Large Animal Rescue Team

The La Habra Heights Large Animal Rescue Team is developing a plan to help coordinate safe evacuation procedures for large animals.

Patty Kelley, a member of the LHH Emergency Preparedness Committee, is coordinating the team with input and assistance from local residents and Heights large-animal owners who have experience with animal rescue, as well as members of Fire Watch, CERT and emergency medical response teams.

[CONTINUED ON PAGE 4.]



Gil Taylor



PRESIDENT'S PEN

Music in the Park has concluded for another year, and we hope that all of you who turned out enjoyed the music and the good company. We thank LHHIA board member Monica Gunns for managing this ever-popular event once again.

However, we must end our comments about our summer concerts on a sad note. We learned on June 15 that Paul Spothelfer, who along with his wife Claire played such an important role in founding and managing Music in the Park, had passed away at the age of 93. Please see his *In Memoriam* on page 6. We lost Claire back in 2020. Both had been long-time members of the LHHIA Board of Directors.

Claire came up with the idea of putting on summer concerts and proposed it to LHHIA in 1988. Approval was swift, but there was no stage on which musicians could perform. So Paul, who had enjoyed a long career in construction, set to work and built the gazebo that we're still using as a bandstand. The first concert was in 1989, and it featured *The Answer*, the classic rock band that has now been entertaining the Heights for 37 years! Claire and Paul managed Music in the Park for more than two decades, including during the time when Claire was a member of the LHH City Council and our mayor. We offer our condolences to the Spothelfer family and our most sincere thanks for all that Claire and Paul did for LHHIA and our community.

Sadly, I must note that Paul was not the only long-time La Habra Heights resident we recently lost. On June 1, Colleen White (née Kruse) peacefully passed away at home soon after her 91st birthday. A vibrant and active lady, she and her husband Wellington moved to the Heights in 1960 and raised four children here. Wellington passed in 2018. Please see Colleen's *In Memoriam* on page 10. We offer our condolences to the White family and our gratitude for Colleen's and Wellington's numerous contributions to our life in the Heights.

Thanks for keeping the Heights safe on July 4th!

On behalf of the La Habra Heights Improvement Association board and membership, I'd like to thank all those who volunteered and made such an extra effort to keep our Heights safe during the Independence Day holiday, which is always a precarious time in our fire-vulnerable community. We tried to do our part by prominently publishing holiday-related fire safety reminders in *Heights Life*.

Special gratitude goes to members of LHH Fire Watch and all the resident volunteers—including a number of LHHIA members—who joined them in patrolling our winding roads and byways to watch for fireworks, which are strictly illegal in the Heights, as well as to report blocked roadways that could impede evacuations in an emergency.

Of course, the LHH Fire Department, LA County Fire Department and Sheriff's Department and LHH city staff were also out in force and deserve our thanks.

The Habitat Authority closed Powder Canyon on July 4th, and its rangers and staff members conducted their own patrols of our hills and open spaces. Residents from La Habra Heights and surrounding communities volunteered to help, and we thank them all.

Because of these extraordinary efforts, the city assessed this year's 250th anniversary holiday as "exceptionally quiet."

—Gil Taylor

Community-resilience approach to wildfire preparedness

More than 500 acres of the total acreage managed by the Puente Hills Habitat Preservation Authority is located within La Habra Heights, primarily encompassing Powder Canyon. Numerous Heights homes are in close proximity to land managed by the Authority, which oversees some 3,870 total acres of public open space (see map below).

Wildfire preparedness is most effective when public agencies, land managers and residents all understand the important roles they play.

In keeping with this cooperative approach, the Authority conducts annual fuel clearance around the perimeter of the Puente Hills Preserve where open space meets neighboring homes, roadways and developed areas. This reduces hazardous vegetation that can carry wildfire and gives firefighters a safer area from which to defend neighborhoods, including those in La Habra Heights.

This past year, funding for this effort was from Measure PH, which voters approved in 2024. The Authority also received grant funds to clear regrowth at many of these areas in the wintertime.

This work is strategic—it goes beyond simply removing vegetation. Thoughtfully managing dry, invasive plants while supporting healthy native species helps protect habitat, stabilize soil and strengthen the Preserve's long-term resilience.

Grant funding* also allowed the Authority to complete a facility-hardening project this summer to help make structures and infrastructure more resistant to wildfire and wind-driven embers, which not only protects the improved structures but also reduces the likelihood that potential fires could spread to neighboring vegetation and homes. Particular attention was paid to *Zone Zero*, the area closest to a structure that is most vulnerable to embers and where combustible materials must be minimized. Key elements of this project included:

- Removing wood fencing that was within five feet of the structure.
- Removing all vegetation within five feet and replacing it with gravel.
- Replacing vents and soffits with 1/8-inch mesh to stop embers.
- Relocating sheds and propane tanks to beyond 50 feet.
- Painting the structure with fire-retardant paint.
- Replacing a wood deck with fire-resistant materials.
- Removing nearby excessive vegetation and hazardous trees.
- Replacing curtains with fire-resistant vertical blinds.
- Upgrading the roof to the highest level of fire resistance.

These and other ongoing agency efforts support California's *Wildfire and Forest Resilience Action Plan* for statewide community resilience through its three core strategic pillars: building the resilience of the built environment, advancing landscape-scale treatments and empowering local communities through capacity building and planning.

Community members are an important part of this shared effort. La Habra Heights residents can further reduce wildfire risk by performing low-cost retrofits on their properties, such as maintaining defensible space around their homes, restricting places where embers could enter and avoiding creating sparks—particularly when fire risk is high.

By staying informed and each doing our part, we can all help protect homes, neighborhoods, wildlife and treasured open spaces. The Habitat Authority remains committed to wildfire preparedness. For more information, please visit habitatauthority.org/puente-hills-preserve-management/wildfire-preparedness.

*Grant funds used were from the San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy (RMC) for this Puente Hills Fire Resiliency project funded by the Safe Drinking Water, Wildfire Prevention, Drought Preparedness, and Clean Air Bond Act of 2024, and a grant through Caltrans sourced by Assembly Bills 178 and 179 sponsored by Assembly Member Lisa Calderon and State Senator Bob Archuleta.

