

## Los Angeles County West Vector Control District

Meeting Topic: Regular Meeting of the Board of Trustees

Meeting Time: May 11, 2023 - 7:30 PM

**Join Zoom Meeting by clicking on the link below:**

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**NOTICE OF A **VIRTUAL** REGULAR MEETING  
OF THE BOARD OF TRUSTEES  
OF THE LOS ANGELES COUNTY WEST  
VECTOR CONTROL DISTRICT**

**Zoom Meeting Only**

**May 11, 2023**

6750 Centinela Ave.  
Culver City, CA 90230  
7:30 p.m.

# Los Angeles County West Vector Control District

6750 Centinela Avenue, Culver City, California 90230  
(310) 915-7370 ext. 230 Email: [aarugay@lawestvector.org](mailto:aarugay@lawestvector.org)

## BOARD OF TRUSTEES

*President*  
**CHERYL MATTHEWS**  
Inglewood

*Vice President*  
**NANCY GREENSTEIN**  
Santa Monica

*Secretary*  
**BILL AILOR**  
Palos Verdes Estates

## NOTICE OF A VIRTUAL REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT

**May 11, 2023**  
**7:30 p.m.**

**BARBARA BARSOCCHINI**  
Malibu

**CHAD BLOUIN**  
West Hollywood

**JAMES R. BOZAJIAN**  
Calabasas

**S.W. DiSALVO**  
Beverly Hills

**MARY DRUMMER**  
Redondo Beach

**JAKE DUPREE**  
Manhattan Beach

**JAMES FASOLA**  
Hermosa Beach

**BARBARA FERRARO**  
Rancho Palos Verdes

**JAY GARACOCHEA**  
Culver City

**JIM GAZELEY**  
Lomita

**MIKE GRIFFITHS**  
Torrance

**JAMES OSBORNE**  
Lawndale

**STEVE ZUCKERMAN**  
Rolling Hills Estates

**LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT  
REGULAR MEETING OF THE BOARD OF TRUSTEES**

**6750 Centinela Ave.  
Culver City, CA 90230**

**Virtual Meeting on Zoom  
May 11, 2023  
7:30 p.m.**

**NOTICE TO THE PUBLIC**

Due to COVID-19, and in compliance with AB 361 the scheduled meeting will be held remotely. See instructions on the District's website ([www.lawestvector.org](http://www.lawestvector.org)) under the Board of Trustees section.

Residents who live or own property within the District who wish to comment on any of the listed agenda items are encouraged to attend the meeting virtually. Individuals will be allowed to address the Board at the time specified for comments on the agenda. Comments can only be made on items listed on the agenda for action by the Board. Pursuant to the Brown Act, Government Code Section 54950 et seq., the Board may not take action or discuss any item that is not listed on the agenda. The Board Chairperson has set a limit of three minutes each for those who wish to address the Board. Those who wish to speak to items being considered in Closed Session will be given the opportunity to do so prior to the Board going into closed session.

- i. Call to Order**
- ii. Roll Call**
- iii. Public Comments**



<b>1. Receive and File the 2021-2022 Independent Auditor's Annual Financial Report for the Los Angeles County West Vector Control District</b>	
Scheduled Consultant:	Chris Brown, Certified Public Accountant
Recommended Action:	Receive & File
<p>Comments:</p> <p>Annually, all special districts are required by state law to have an independent auditor perform an audit and file a financial report with the State of California for the previous fiscal year.</p> <p>Chris Brown, with C.J. Brown &amp; Company CPAs (formerly Fedak &amp; Brown LLP), will be present at the meeting to answer any questions with respect to the 2021-2022 independent audit and financial report.</p>	

<b>2. Minutes of the March 9, 2023, April 7, 2023 and May 5, 2023 Board of Trustees Meetings</b>	
Staff Report:	None Scheduled
Recommended Action:	Approve

<b>3. Financial Report for March- April 2023</b> <b>A) Schedule of Investments</b> <b>B) Bills and Salaries</b>	
Staff Report:	None Scheduled
Recommended Action:	Approve

<b>4. Executive Director's Report</b>	
Staff Report:	Aaron Arugay, Executive Director
Recommended Action:	Advisory
1) WNV Update	Advisory
2) Public Education Program	Advisory
3) Field Operations Program	Advisory
4) Vector Ecology Program	Advisory

<b>5. Authorization to hold Board Meetings by Teleconference in Compliance with AB 361</b>	
Staff Report:	Aaron Arugay, Executive Director
Recommended Action:	Approve

<b>6. Closed Session</b>	
<u>Recess to Closed Session:</u> This time has been set aside for the Board to meet in closed session to discuss matters pursuant to Government Code section 54957(b)(1) Public Employee Discipline	

<b>7. Closed Session Report</b>	
General Counsel for the District will make a report regarding the action taken during the closed session.	

<b>8. Board of Trustees Comments</b>
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Recommended Action:
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Approve
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<b>9. Motion to Adjourn</b>
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Recommended Action:
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Approve
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**1. Receive and File the 2021-2022 Independent Auditor's Annual Financial Report for the Los Angeles County West Vector Control District**

Scheduled Consultant:	Chris Brown, Certified Public Accountant
Recommended Action:	Receive & File

Comments:

Annually, all special districts are required by state law to have an independent auditor perform an audit and file a financial report with the State of California for the previous fiscal year.

Chris Brown, with C.J. Brown & Company CPAs (formerly Fedak & Brown LLP), will be present at the meeting to answer any questions with respect to the 2021-2022 independent audit and financial report.



**Los Angeles County West  
Vector Control District**

**Annual Financial Report**

**For the Fiscal Year Ended June 30, 2022**



**Board of Trustees as of June 30, 2022**

<b>Name</b>	<b>Representing</b>	<b>Title</b>	<b>Term Expiration</b>
<b>Mike Griffiths</b>	<b>Torrance</b>	<b>President</b>	<b>12/2022</b>
<b>Cheryl Matthews</b>	<b>Inglewood</b>	<b>Vice President</b>	<b>12/2022</b>
<b>Nancy Greenstein</b>	<b>Santa Monica</b>	<b>Secretary</b>	<b>12/2023</b>
<b>Bill Ailor</b>	<b>Palos Verdes Estates</b>	<b>Trustee</b>	<b>12/2023</b>
<b>Barbara Barsocchini</b>	<b>Malibu</b>	<b>Trustee</b>	<b>12/2022</b>
<b>James Bozaijian</b>	<b>Calabasas</b>	<b>Trustee</b>	<b>12/2022</b>
<b>Bill Di Salvo</b>	<b>Beverly Hills</b>	<b>Trustee</b>	<b>12/2023</b>
<b>Mary Drummer</b>	<b>Redondo Beach</b>	<b>Trustee</b>	<b>12/2022</b>
<b>James Fasola</b>	<b>Hermosa Beach</b>	<b>Trustee</b>	<b>12/2022</b>
<b>Ami Gandhi</b>	<b>Rancho Palos Verdes</b>	<b>Trustee</b>	<b>12/2022</b>
<b>Jay Garacochea</b>	<b>Culver City</b>	<b>Trustee</b>	<b>12/2022</b>
<b>Jim Gazeley</b>	<b>Lomita</b>	<b>Trustee</b>	<b>12/2023</b>
<b>Jake Dupree</b>	<b>Manhattan Beach</b>	<b>Trustee</b>	<b>12/2022</b>
<b>James Osborne</b>	<b>Lawndale</b>	<b>Trustee</b>	<b>12/2023</b>
<b>Olivia Valentine</b>	<b>Hawthorne</b>	<b>Trustee</b>	<b>12/2022</b>
<b>Steve Zuckerman</b>	<b>Rolling Hills Estates</b>	<b>Trustee</b>	<b>12/2023</b>
<b>Chad Blouin</b>	<b>West Hollywood</b>	<b>Trustee</b>	<b>12/2022</b>

**Los Angeles County West Vector Control District**  
**Aaron Arugay, Executive Director**  
**6750 Centinela Avenue**  
**Culver City, CA 90230 • (310) 915-7370**  
**[www.lawestvector.org](http://www.lawestvector.org)**

**Los Angeles County West Vector Control District**

**Annual Financial Report**

**For the Fiscal Year Ended June 30, 2022**

**Los Angeles County West Vector Control District  
Annual Financial Report  
For the Fiscal Year Ended June 30, 2022**

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## **Financial Section**



## **Independent Auditor's Report**

Board of Trustees  
Los Angeles County West Vector Control District  
Culver City, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Los Angeles County West Vector Control District (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Los Angeles County West Vector Control District as of June 30, 2022, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

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

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

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

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

## **Independent Auditor's Report, *continued***

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted 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, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8, and the required supplementary information on pages 40 through 45, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of 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.

## **Independent Auditor's Report, *continued***

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

In accordance with *Government Auditing Standards*, we have also issued a report dated May 11, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. This report can be found on pages 46 and 47.

**C.J. Brown & Company CPAs**

Cypress, California

May 11, 2023

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**Los Angeles County West Vector Control District**  
***Management's Discussion and Analysis***  
**For the Fiscal Year Ended June 30, 2022**

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Los Angeles County West Vector Control District (District), provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2022 (with comparative information for fiscal year ended June 30, 2021). We encourage readers to consider the information presented here with additional information that we have furnished in the accompanying basic financial statements and related notes, which follow this section.

**Financial Highlights**

For the fiscal year ended June 30, 2022, the District's:

- Net position increased 8.55% or \$1,359,957 to \$17,260,746.
- Total revenues increased 9.85% or \$777,437 to \$8,671,403.
- Program revenues increased 15.10% or \$881,908 to \$6,724,215.
- General revenues decreased 5.09% or \$104,471 to \$1,947,188.
- Total expenses decreased 35.86% or \$4,086,923 to \$7,311,446.

**Required Financial Statements**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the District's investments in resources (assets), deferred outflows of resources, obligations to creditors (liabilities), and deferred inflows of resources. It also provides the basis for computing a rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District. All of the year's revenues and expenses are accounted for in the Statement of Activities. These statements measure the success of the District's operations over the past year and can be used to determine the District's net operating reserves and credit worthiness.

**District Activities**

Mosquito and vector control are necessary on a continuous routine and area-wide basis to protect public health, enhance economic development, and maintain the recreational use and enjoyment of outdoor living.

The Los Angeles County West Vector Control District (District) provides, abatement and control services, public education, monitoring, surveillance, and testing for vectors and vector-borne diseases associated with mosquitoes, Africanized honeybees, ticks, red imported fire ants, and other insects of public health significance. The direct assessment for 2021-2022 was \$11.65 per parcel/year. The complete package of services that is provided by the District remains an exceptional value for the small fee assessed each year. The benefit assessment charge is adjusted up or down annually to cover the anticipated costs of doing business and maintaining the quality of service that the District has provided in the past.

**Los Angeles County West Vector Control District**  
***Management's Discussion and Analysis, continued***  
**For the Fiscal Year Ended June 30, 2022**

**Government-wide Financial Statements**

**Statement of Net Position and Statement of Activities**

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in it. Think of the District's net position – the difference between assets plus deferred outflows of resources, less liabilities plus deferred inflows of resources – as one way to measure the District's financial health or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating; however, you will need to consider other non-financial factors, such as changes in the District's property tax and assessment base, to assess the *overall health* of the District.

**Governmental Funds Financial Statements**

**Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance**

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 15 through 39.



**Los Angeles County West Vector Control District**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Year Ended June 30, 2022**

**Government-wide Financial Analysis**

**Condensed Statements of Net Position**

	<u>2022</u>	<u>2021</u>	<u>Change</u>
<b>Assets:</b>			
Current assets	\$ 5,567,208	5,896,772	(329,564)
Non-current assets	14,474,820	14,644,681	(169,861)
<b>Total assets</b>	<u>20,042,028</u>	<u>20,541,453</u>	<u>(499,425)</u>
<b>Deferred outflows of resources</b>	<u>1,908,251</u>	<u>429,838</u>	<u>1,478,413</u>
<b>Liabilities:</b>			
Current liabilities	130,046	491,325	(361,279)
Non-current liabilities	2,059,472	4,101,172	(2,041,700)
<b>Total liabilities</b>	<u>2,189,518</u>	<u>4,592,497</u>	<u>(2,402,979)</u>
<b>Deferred inflows of resources</b>	<u>2,500,015</u>	<u>478,005</u>	<u>2,022,010</u>
<b>Net position:</b>			
Net investment in capital assets	14,168,058	14,138,065	29,993
Unrestricted	3,092,688	1,762,724	1,329,964
<b>Total net position</b>	<u>\$ 17,260,746</u>	<u>15,900,789</u>	<u>1,359,957</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$17,260,746 as of June 30, 2022.

A large portion of the District's net position (82% as of June 30, 2022) reflects its investment in capital assets (net of accumulated depreciation); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets for operations; consequently, these assets are *not* available for future spending.

At the end of fiscal year 2022, the District showed a positive balance in its unrestricted net position of \$3,092,688, which may be utilized in future years. (See Note 7)

**Condensed Statements of Activities**

	<u>2022</u>	<u>2021</u>	<u>Change</u>
<b>Expenses:</b>			
Mosquito and vector control	\$ 7,311,446	11,398,369	(4,086,923)
<b>Total expenses</b>	<u>7,311,446</u>	<u>11,398,369</u>	<u>(4,086,923)</u>
<b>Revenues:</b>			
Program revenues	6,724,215	5,842,307	881,908
General revenues	1,947,188	2,051,659	(104,471)
<b>Total revenues</b>	<u>8,671,403</u>	<u>7,893,966</u>	<u>777,437</u>
<b>Changes in net position</b>	<u>1,359,957</u>	<u>(3,504,403)</u>	<u>4,864,360</u>
<b>Net position, beginning of period</b>	<u>15,900,789</u>	<u>19,405,192</u>	<u>(3,504,403)</u>
<b>Net position, end of period</b>	<u>\$ 17,260,746</u>	<u>15,900,789</u>	<u>1,359,957</u>

**Los Angeles County West Vector Control District**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Year Ended June 30, 2022**

**Government-wide Financial Analysis, continued**

The statement of activities shows how the District's net position changed during the fiscal year. In fiscal year 2022, the District's net position increased 8.55% or \$1,359,957 to \$17,260,746 from ongoing operations.

A closer examination reveals that:

The District's total revenues from all sources increased 9.85% or \$777,437 to \$8,671,403. Program revenues increased 15.10% or \$881,908, due primarily to an increase of \$881,908 in property benefit assessments. General revenues decreased 5.09% or \$104,471, primarily due to a decrease of \$110,321 in property tax revenue, which was offset by an increase of \$9,100 in gain on disposal of assets as compared to the prior year.

The District's total expenses decreased 35.86% or \$4,086,923 to \$7,311,446, primarily due to a decrease of \$4,540,860 in salaries and benefits as a result of the CalPERS actuarial valuation pension credit adjustment; which was offset by increases of \$218,597 in professional services, \$70,223 in insurance, \$62,677 in retirement, \$39,058 in depreciation, \$23,909 in medical as compared to the prior year.

**Governmental Funds Financial Analysis**

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

As of June 30, 2022, the District's General Fund reported a fund balance of \$5,494,306, where the amount constitutes *unassigned fund balance*, which is available for future District operations.

**General Fund Budgetary Highlights**

The final actual expenditures for the General Fund at year-end were \$5,064,641 less than budgeted. The variance is principally due to the District under budgeting of salaries and benefits, capital outlay, office and educational, insecticides and safety, professional services, building maintenance, vector ecology and laboratory, medical, communications, and utilities. Actual revenues were greater than the anticipated budget by \$109,262. The variance is primarily due to higher charges for service revenues and the District under-budgeting other general revenues. (See Budgetary Comparison Schedule for General Fund under Required Supplementary Information section on page 40)

**Capital Asset Administration**

Changes in capital assets for the year were as follows:

	<u>Balance 2021</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2022</u>
Non-depreciable assets	9,119,892	-	-	9,119,892
Depreciable assets	9,739,712	325,826	(46,048)	10,019,490
Accumulated depreciation	(4,721,539)	(295,833)	46,048	(4,971,324)
Total capital assets, net	<u>14,138,065</u>	<u>29,993</u>	<u>-</u>	<u>14,168,058</u>

At the end of fiscal year 2022, the District's investment in capital assets amounted to \$14,168,058 (net of accumulated depreciation). This investment in capital assets includes buildings and improvements, vehicles, equipment, machinery, and furniture and fixtures. Capital asset additions during the year included District vehicles in the amount \$325,826. District deletions during the year included the disposal of vehicles in the amount \$46,048. (See Note 3 for further information)

**Los Angeles County West Vector Control District**  
***Management's Discussion and Analysis, continued***  
**For the Fiscal Year Ended June 30, 2022**

**Conditions Affecting Current Financial Position**

The COVID-19 pandemic in the United States has caused business disruption through labor shortages and closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the disruption. However, the related financial impact on the District and the duration cannot be estimated at this time.

Management is unaware of any other conditions, which could have a significant impact on the District's current financial position, net position, or operating results in terms of past, present, and future.

**Requests for Information**

The financial report is designed to provide the District's present users with a general overview of the District's basic finances and to demonstrate the District's accountability with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional information, please contact the Executive Director, Aaron Arugay, at the Los Angeles County West Vector Control District, 6750 Centinela Avenue, Culver City, California 90230 or (310) 915-7370.

# **Basic Financial Statements**

**Los Angeles County West Vector Control District**  
**Statement of Net Position**  
**June 30, 2022**

	<u><b>2022</b></u>
<b>Current assets:</b>	
Cash and cash equivalents (note 2)	\$ 5,115,074
Accrued interest receivable	11,407
Accounts receivable – property taxes	<u>440,727</u>
<b>Total current assets</b>	<u><b>5,567,208</b></u>
<b>Non-current assets:</b>	
Net OPEB asset (note 5)	306,762
Capital assets, not being depreciated (note 3)	9,119,892
Capital assets, being depreciated (note 3)	<u>5,048,166</u>
<b>Total non-current assets</b>	<u><b>14,474,820</b></u>
<b>Total assets</b>	<u><b>20,042,028</b></u>
<b>Deferred outflows of resources:</b>	
Deferred pension outflows (note 6)	1,096,198
Deferred OPEB outflows (note 5)	<u>812,053</u>
<b>Total deferred outflows of resources</b>	<u><b>1,908,251</b></u>
<b>Current liabilities:</b>	
Accounts payable and accrued expenses	72,902
Long-term liabilities – due within one year:	
Compensated absences (note 4)	<u>57,144</u>
<b>Total current liabilities</b>	<u><b>130,046</b></u>
<b>Non-current liabilities:</b>	
Long-term liabilities – due in more than one year:	
Compensated absences (note 4)	514,292
Net pension liability (note 6)	<u>1,545,180</u>
<b>Total non-current liabilities</b>	<u><b>2,059,472</b></u>
<b>Total liabilities</b>	<u><b>2,189,518</b></u>
<b>Deferred inflows of resources:</b>	
Deferred pension inflows (note 6)	1,551,372
Deferred OPEB inflows (note 5)	<u>948,643</u>
<b>Total deferred inflows of resources</b>	<u><b>2,500,015</b></u>
<b>Net position: (note 7)</b>	
Net investment in capital assets	14,168,058
Unrestricted	<u>3,092,688</u>
<b>Total net position</b>	<u><b>\$ 17,260,746</b></u>

See accompanying notes to the basic financial statements

**Los Angeles County West Vector Control District**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2022**

	<u><b>2022</b></u>
<b>Expenses:</b>	
Mosquito and vector control:	
Salaries and benefits	\$ 3,146,025
Retirement	811,230
Medical	766,914
Clothing and household	63,132
Insurance	411,427
Vector ecology and laboratory	102,845
Maintenance and equipment	114,394
Building maintenance	63,913
Membership dues	18,871
Training, meetings and conferences	24,423
Office and educational	135,594
Professional services	525,800
Insecticides and safety	492,017
Transportation	131,829
Utilities	147,261
Communications	46,145
Security system	13,793
Depreciation	<u>295,833</u>
<b>Total expenses</b>	<u><b>7,311,446</b></u>
<b>Program revenues:</b>	
Charges for services – property	
benefit assessment	<u>6,724,215</u>
<b>Total program revenues</b>	<u><b>6,724,215</b></u>
<b>Net program revenues</b>	<u><b>(587,231)</b></u>
<b>General revenues:</b>	
Property taxes	1,809,828
Interest earnings	22,232
Gain on disposal of assets	9,100
Other	<u>106,028</u>
<b>Total general revenues</b>	<u><b>1,947,188</b></u>
<b>Changes in net position</b>	<b>1,359,957</b>
<b>Net position, beginning of period</b>	<u><b>15,900,789</b></u>
<b>Net position, end of period</b>	<u><u><b>\$ 17,260,746</b></u></u>

See accompanying notes to the basic financial statements

**Los Angeles County West Vector Control District**  
**Balance Sheet**  
**June 30, 2022**

	<u>General Fund</u>	<u>Reclassifications &amp; Eliminations</u>	<u>Statement of Net Position</u>
<b>Current assets:</b>			
Cash and cash equivalents	\$ 5,115,074	-	5,115,074
Accrued interest receivable	11,407	-	11,407
Accounts receivable – property taxes	440,727	-	440,727
<b>Total current assets</b>	<u>5,567,208</u>	<u>-</u>	<u>5,567,208</u>
<b>Non-current assets:</b>			
Net OPEB Asset	-	306,762	306,762
Capital assets, not being depreciated	-	9,119,892	9,119,892
Capital assets, being depreciated	-	5,048,166	5,048,166
<b>Total non-current assets</b>	<u>-</u>	<u>14,474,820</u>	<u>14,474,820</u>
<b>Total assets</b>	<u>5,567,208</u>	<u>14,474,820</u>	<u>20,042,028</u>
<b>Deferred outflows of resources:</b>			
Deferred pension outflows	-	1,096,198	1,096,198
Deferred OPEB outflows	-	812,053	812,053
<b>Total deferred outflows of resources</b>	<u>-</u>	<u>1,908,251</u>	<u>1,908,251</u>
<b>Current liabilities:</b>			
Accounts payable and accrued expenses	72,902	-	72,902
Long-term liabilities – due within one year:			
Compensated absences	-	57,144	57,144
<b>Total current liabilities</b>	<u>72,902</u>	<u>57,144</u>	<u>130,046</u>
<b>Non-current liabilities:</b>			
Long-term liabilities – due in more than one year:			
Compensated absences	-	514,292	514,292
Net pension liability	-	1,545,180	1,545,180
<b>Total non-current liabilities</b>	<u>-</u>	<u>2,059,472</u>	<u>2,059,472</u>
<b>Total liabilities</b>	<u>72,902</u>	<u>2,116,616</u>	<u>2,189,518</u>
<b>Deferred inflows of resources:</b>			
Deferred pension inflows	-	1,551,372	1,551,372
Deferred OPEB inflows	-	948,643	948,643
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>2,500,015</u>	<u>2,500,015</u>
<b>Fund balance:</b>			
Unassigned	5,494,306	(5,494,306)	-
<b>Total fund balance</b>	<u>5,494,306</u>	<u>(5,494,306)</u>	<u>-</u>
<b>Total liabilities and fund balance</b>	<u>\$ 5,567,208</u>		
<b>Net position:</b>			
Net investment in capital assets		14,168,058	14,168,058
Unrestricted		3,092,688	3,092,688
<b>Total net position</b>		<u>\$ 17,260,746</u>	<u>17,260,746</u>

See accompanying notes to the basic financial statements

**Los Angeles County West Vector Control District**  
**Reconciliation of the Balance Sheet of Governmental Type Fund**  
**to the Statement of Net Position**  
**June 30, 2022**

**Reconciliation:**

<b>Fund balance of governmental fund</b>	\$ 5,494,306
Amounts reported for governmental activities in the statement of net position are different because:	
Non-current assets are not available to pay for current-period expenditures and therefore, are deferred in the governmental funds. However, the statement of net position includes those non-current assets among the assets of the District as a whole, as follows:	
Net OPEB Asset	306,762
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. However, the statement of net position includes those non-current assets among the assets of the District as a whole, as follows:	
Capital assets, net	14,168,058
Deferred outflows(inflows) of resources are not financial resources (uses) and, therefore are not reported in the governmental fund balance sheet. However, they are reported in the statement of net position as follows:	
Deferred pension outflows	1,096,198
Deferred OPEB outflows	812,053
Deferred pension inflows	(1,551,372)
Deferred OPEB inflows	(948,643)
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the governmental funds. All liabilities, both current and long-term, are reported in the statement of net position as follows:	
Compensated absences	(571,436)
Net pension liability	<u>(1,545,180)</u>
<b>Net position of governmental activities</b>	<b>\$ <u>17,260,746</u></b>

See accompanying notes to the basic financial statements



**Los Angeles County West Vector Control District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Fiscal Year Ended June 30, 2022**

	<u>General Fund</u>	<u>Reclassifications &amp; Eliminations</u>	<u>Statement of Activities</u>
<b>Expenditures/Expenses:</b>			
Mosquito and vector control operations:			
Salaries and benefits	\$ 1,853,759	1,292,266	3,146,025
Retirement	811,230	-	811,230
Medical	766,914	-	766,914
Clothing and household	63,132	-	63,132
Insurance	411,427	-	411,427
Vector ecology and laboratory	102,845	-	102,845
Maintenance and equipment	114,394	-	114,394
Building maintenance	63,913	-	63,913
Membership dues	18,871	-	18,871
Training, meetings and conferences	24,423	-	24,423
Office and educational	135,594	-	135,594
Professional services	525,800	-	525,800
Insecticides and safety	492,017	-	492,017
Transportation	131,829	-	131,829
Utilities	147,261	-	147,261
Communications	46,145	-	46,145
Security system	13,793	-	13,793
Depreciation	-	(295,833)	295,833
Capital outlay	325,826	325,826	-
<b>Total expenditures/expenses</b>	<u>6,049,173</u>	<u>1,322,259</u>	<u>7,311,446</u>
<b>Program revenues:</b>			
Charges for services – property benefit assessments	6,724,215	-	6,724,215
<b>Total program revenues</b>	<u>6,724,215</u>	<u>-</u>	<u>6,724,215</u>
<b>Net program expense</b>			<u>(587,231)</u>
<b>General revenues:</b>			
Property taxes	1,809,828	-	1,809,828
Interest earnings	22,232	-	22,232
Gain on disposal of assets	9,100	-	9,100
Other	106,028	-	106,028
<b>Total general revenues</b>	<u>1,947,188</u>	<u>-</u>	<u>1,947,188</u>
<b>Total revenues</b>	<u>8,671,403</u>	<u>-</u>	<u>8,671,403</u>
<b>Excess of revenues         over expenditures</b>	<u>2,622,230</u>	<u>(1,322,259)</u>	<u>1,359,957</u>
<b>Changes in net position</b>	<u>2,622,230</u>	<u>(1,322,259)</u>	<u>1,359,957</u>
<b>Fund balance/Net position – beginning of period</b>	<u>2,872,076</u>	<u>-</u>	<u>15,900,789</u>
<b>Fund balance/Net position – end of period</b>	<u>\$ 5,494,306</u>	<u>-</u>	<u>17,260,746</u>

See accompanying notes to the basic financial statements

**Los Angeles County West Vector Control District**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in**  
**Fund Balance of Governmental Type Funds to the Statement of Activities**  
**For the Fiscal Year Ended June 30, 2022**

**Reconciliation:**

<b>Net change in fund balance of governmental fund</b>	\$ 2,622,230
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental fund reports capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	29,993
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenses in the governmental fund as follows:

Net change in compensated absences	59,826
Net change in net OPEB asset and related accounts	(9,746)
Net change in net pension liability and related accounts	(1,342,346)

<b>Changes in net position of governmental activities</b>	\$ <u>1,359,957</u>
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See accompanying notes to the basic financial statements

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies**

**A. Organization and Operations of the Reporting Entity**

The Los Angeles County West Vector Control District (District) was formed in 1944 and covered an area of approximately 5 square miles. Over subsequent years there have been a number of annexations to the District. Currently, the district contains over 400 square miles and provides service to over 2.3 million residents of Los Angeles County.

The District serves 23 cities and unincorporated territory of the County of Los Angeles. The District includes the cities of Agoura Hills, Beverly Hills, Calabasas, Culver City, El Segundo, Hawthorne, Hermosa Beach, Hidden Hills, Inglewood, Lawndale, Lomita, a portion of City of Los Angeles, Malibu, Manhattan Beach, Palos Verdes Estates, Rancho Palos Verdes, Redondo Beach, Rolling Hills, Rolling Hills Estates, Santa Monica, Torrance, West Hollywood, Westlake Village, and unincorporated territory of the County of Los Angeles.

The District collects revenue from two principal sources: 1) Shared distribution of LA County's 1% property tax levy, and from 2) benefit assessments levies.

The main focus of the District is the surveillance and control of mosquitoes and their associated diseases. The District also provides service for the control of Africanized honeybees, surveillance for ticks and Lyme disease, as well as surveillance for other vectors of concern. In accordance with the California Health and Safety Code, the District is governed by a Board of Trustees, appointed by each city and county within the District's boundaries.

**B. Basis of Accounting and Measurement Focus**

The *basic financial statements* of the District are comprised of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

***Government-wide Financial Statements***

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are to be reported in three categories, if applicable: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charges for services revenues source from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grant and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items properly not included among program revenues are reported instead as general revenues.

***Governmental Fund Financial Statements***

These statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balance for all major governmental funds. Incorporated into these statements is a schedule to reconcile and explain the difference in net position as presented in these statements to the net position presented in the Government-wide Financial Statements. The District has presented its General Fund as its major fund in these statements to meet the qualifications of GASB Statement No. 34.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**B. Basis of Accounting and Measurement Focus, continued**

***Governmental Fund Financial Statements, continued***

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period.

Accordingly, revenues are recorded when received in cash, except that revenue subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the District are property taxes and assessments, interest earnings, investment revenue, and operating and capital grant revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due.

The District reports the following major governmental fund:

**General Fund** – is a government’s primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund when necessary.

**C. Financial Reporting**

The District’s basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District has adopted the following GASB pronouncements in the current year:

In June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities.

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Financial Reporting, continued**

This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement were as follows: (1) The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance; (2) The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020; (3) The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020; and (4) The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged and is permitted by topic.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2018; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis.

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Financial Reporting, continued**

In October 2021, the GASB issued Statement No. 98 – *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur.

*Governmental Accounting Standards Board Statement No. 90 continued*

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance**

**1. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosures of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported changes in District net position during the reporting period. Actual results could differ from those estimates.

**2. Uncertainty**

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the disruption. However, the related financial impact to the District cannot be estimated at this time.

**3. Cash and Cash Equivalents**

Substantially all of the District's cash is invested in interest bearing cash accounts. The District considers all highly liquid investments with initial maturities of three months or less to be cash equivalents.

**4. Investments and Investment Policy**

The District has adopted an investment policy directing the District Manager to deposit funds in financial institutions. The investment in public funds should provide maximum security while providing sufficient liquidity to meet the daily cash flow demands of the District and to achieve a reasonable rate of return while minimizing potential for capital losses arising from market change or issue default.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued**

**4. Investments and Investment Policy, continued**

Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income comprises interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

**5. Property Taxes and Assessments**

The County of Los Angeles Assessor's Office assesses all real and personal property within the County each year. The County of Los Angeles Tax Collector's Office bills and collects the District's share of property taxes and assessments. The County of Los Angeles Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes and special assessments receivable at year-end are related to property taxes collected by the County of Los Angeles which have not been credited to the District's cash balance as of June 30<sup>th</sup>. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

**6. Capital Assets**

Capital assets are recorded in the government-wide financial statements. Included in capital assets are land, building, building improvements, equipment, furniture, and fixtures. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the District's capitalization threshold is met. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Structures and improvements – 40 years
- Equipment and vehicles – 5 years

**7. Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of resources applicable to future periods.

**8. Compensated Absences**

The District's policy permits employees to accumulate earned but unused vacation and sick pay benefits. The total amounts of liability for unused vacation and sick pay benefits are accrued when incurred in the government-wide financial statements. The District utilizes its General Fund in the governmental fund financial statements to account for this liability. The liability is determined to be the amount due to employees for future absences, which is attributable to services already rendered, and which is expected to be paid during the next fiscal year. Vacation pay is payable to employees at the time a vacation is taken or upon termination of employment. Normally, an employee cannot accrue more than one and one-half times his regular annual entitlement.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued**

**8. Compensated Absences, continued**

Sick leave is payable when an employee is unable to work because of illness. Sick leave may be accumulated indefinitely.

Upon service retirement of an employee, the option exists to sell back up to one-half of total accumulated sick. All unused sick leave is forfeited upon termination, other than for normal retirement.

**9. Pensions**

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

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

- Valuation date: June 30, 2020
- Measurement date: June 30, 2021
- Measurement period: July 1, 2020 to June 30, 2021

**10. Postemployment Benefits Other than Pensions (OPEB)**

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

GASB 75 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

- Valuation date: June 30, 2021
- Measurement date: June 30, 2021
- Measurement period: For the period ended June 30, 2021

**11. Deferred Inflows of Resources**

Deferred inflows of resources represent the acquisition of resources applicable to future periods.



**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued**

**12. Net Position**

The government wide financial statements utilize a net position presentation. Net position is categorized as follows:

- **Net investment in capital assets** – consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances of any debt, or other long-term borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- **Restricted** – consists of assets that have restrictions placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributors, or laws and regulations of other governments or constraints imposed by law through enabling legislation.
- **Unrestricted** – consists of the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets or restricted components of net position.

**13. Fund Balance**

The governmental fund financial statements, report fund balance as non-spendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

- **Non-spendable fund balance** – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- **Restricted fund balance** – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions enabling legislation.
- **Committed fund balance** – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Board of Trustees) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** – amounts that are constrained by the District's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose. This is also the classification for residual funds in the District's special revenue funds.
- **Unassigned fund balance** – the residual classification for the District's general fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Board of Trustees established, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued**

**13. Fund Balance, continued**

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, followed by the unrestricted, committed, assigned, and unassigned resources as they are needed.

***Fund Balance Policy***

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

**14. Reclassification**

The District has reclassified certain prior year information to conform to current year presentations.

**(2) Cash and Cash Equivalents**

Cash and cash equivalents as of June 30 are classified in the accompanying financial statements as follows:

	<u><b>2022</b></u>
Cash and cash equivalents	\$ <u><u>5,115,074</u></u>

Cash and cash equivalents as of June 30 consist of the following:

	<u><b>2022</b></u>
Deposits held with financial institutions	\$ 705,428
Deposits held with Los Angeles County Treasurer	4,097,918
Deposits held with Local Agency Investment Fund (LAIF)	<u>311,728</u>
Total	\$ <u><u>5,115,074</u></u>

As of June 30, the District's authorized deposits had the following maturities:

	<u><b>2022</b></u>
Deposits held with Local Agency Investment Fund (LAIF)	311 days

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(2) Cash and Cash Equivalents, continued**

***Authorized Deposits and Investments***

The table below identifies the investment types that are authorized by the District in accordance with the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk credit risk and concentration of credit risk.

Under provisions of the District's investment policy and in accordance with Section 53601 of the California Government Code, the District may invest in certain types of investments in accordance with Note 1(D)(4) of the financial statements.

Authorized investments below are permitted by the District, but only when yields of these instruments may become exceptionally or significantly higher than those noted above and are fiscally advantageous to the District.

<b>Authorized Investment Type</b>	<b>Maximum Maturity</b>	<b>Maximum Percentage of Portfolio</b>	<b>Maximum Investment in One Issuer</b>
U.S. Treasury Notes, Bills and Bonds	5 years	None	None
U.S. Agency Securities	5 years	None	None
Local Agency Obligations	5 years	None	None
Asset Backed Securities	5 years	20%	None
Bankers' Acceptance	180 days	40%	30%
Negotiable Certificates of Deposit	5 years	30%	None
Commercial Paper	270 days	40%	10%
Corporate/Depository Medium Term Notes	5 years	30%	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Shares of Beneficial Interest	N/A	20%	10%
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Forwards, Futures and Options	N/A	None	None
Interest Rate Swaps	N/A	None	None
Securities Lending Agreements	92 days	20%	None
Supranationals	5 years	30%	None

***Custodial Credit Risk***

The custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The custodial credit risk for *investments* is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District's investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(2) Cash and Cash Equivalents, continued**

***Custodial Credit Risk, continued***

The California Government Code and the District's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. Of the District's bank balance, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The longer the maturity an investment has the greater its fair value has sensitivity to changes in market interest rates. The District's investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

***Credit Risk***

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization; however, LAIF and Los Angeles County Treasurer are not rated.

***Concentration of Credit Risk***

The District's investment policy contains various limitations on the amounts that can be invested in any one governmental agency or non-governmental issuer as stipulated by the California Government Code. In 2022, there were no investments in any one non-governmental issuer that represent 5% or more of the District's total investments.

***Investment in State Investment Pool***

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The pool portfolio is invested in a manner that meets the maturity, quality, diversification, and liquidity requirements set forth by GASB 79 for external investments pools that elect to measure, for financial reporting purposes, investments at amortized cost. LAIF does not have any legally binding guarantees of share values. LAIF does not impose liquidity fees or redemption gates on participant withdrawals.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(3) Capital Assets**

Changes in capital assets for the year were as follows:

	<u>Balance 2021</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2022</u>
Non-depreciable assets:				
Land and Land Development	\$ 9,119,892	-	-	9,119,892
Total non-depreciable assets	9,119,892	-	-	9,119,892
Depreciable assets:				
Building and Improvements	7,126,618	67,814	-	7,194,432
Vehicles	1,278,476	137,280	(46,048)	1,369,708
Furnitures, fixtures and equipment	1,334,618	120,732	-	1,455,350
Total depreciable assets	9,739,712	325,826	(46,048)	10,019,490
Less accumulated depreciation:				
Building and Improvements	(2,487,774)	(153,867)	-	(2,641,641)
Vehicles	(1,046,456)	(58,775)	46,048	(1,059,183)
Furnitures, fixtures and equipment	(1,187,309)	(83,191)	-	(1,270,500)
Total accumulated depreciation	(4,721,539)	(295,833)	46,048	(4,971,324)
Total depreciable assets, net	5,018,173	29,993	-	5,048,166
Total capital assets, net	\$ 14,138,065			14,168,058

Major capital asset additions during the year include vehicles of \$137,280, furnitures, fixtures and equipment of \$120,732, and building and improvements of \$67,814. Major capital asset deletions include vehicles of \$46,048.

**(4) Compensated Absences**

Changes to compensated absences for the year ended June 30 were as follows:

	<u>Balance 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2022</u>	<u>Due Within One Year</u>	<u>Due in more than one year</u>
\$	511,610	187,729	(127,903)	571,436	57,144	514,292

**(5) Other Post-Employment Benefits**

***Plan Description***

The District provides other postemployment benefits (OPEB) through the Public Employees' Medical and Hospital Care Act (PEMHCA), an agent multiple-employer defined benefit health-care plan administered by the California Public Employees Retirement System (PERS). The plan provides lifetime healthcare insurance for eligible retirees. The plan does not issue a publicly available financial report.

***Benefits Provided***

The District offers post-employment medical benefits to retired employees who satisfy the eligibility rules. Spouses, surviving spouses and qualifying dependents are also eligible to receive benefits. Retirees may enroll in any plan available through the District's medical programs. The contribution requirements of Plan members and the District are established and may be amended by the Board of Directors.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(5) Other Post-Employment Benefits, continued**

***Benefits Provided, continued***

The District's current retiree benefit plan in effect at June 30, 2022, is summarized as follows:

	<u><b>Method A</b></u>	<u><b>Method B</b></u>
Benefit types provided	Medical only	Medical only
Duration of benefits	Lifetime	Lifetime
Required service	5 years	5 years
Minimum Age		
Dependent coverage	Spouse and qualifying dependents	
District Contribution %	Years of service at retirement 5 to 9: 25% 10 to 14: 50% 15 to 19: 75% 20 or more: 100%	Age+ service at retirement 65 to 69: 25% 70 to 74: 50% 75 to 79: 75% 80 or more: 100%
	District medical premium responsibility is limited to no higher than the basic monthly rate of either Blue Shield HMO or Kaiser HMO	
District Cap		

***Employee Covered By Benefit Terms***

At June 30, 2022, the following employees were covered by the benefit terms:

	<u><b>2022</b></u>
Participating active employees	38
Inactive employees or beneficiaries currently receiving benefit payments	<u>12</u>
Total plan membership	<u><u>50</u></u>

***Contributions***

The contribution requirements of Plan members and the District are established and may be amended by the District's Board of Directors. The Board establishes rates based on an actuarially determined rate.

For the year ended June 30, 2022, the District did not make contributions towards retiree health benefits.

***Net OPEB Liability***

The District's net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. Standard actuarial update procedures were used to project/discount from valuation to the measurement date.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(5) Other Post-Employment Benefits, continued**

***Changes in the Net OPEB Liability***

Changes in the net OPEB liability for the year ended June 30, 2022, were as follows:

	<u><b>Total OPEB Liability</b></u>	<u><b>Fiduciary Net Position</b></u>	<u><b>Net OPEB Liability/(Asset)</b></u>
<b>Balance at beginning of year</b>	\$ 2,767,731	3,274,347	(506,616)
<b>Changes during the year:</b>			
Service cost	100,901	-	100,901
Interest	197,273	-	197,273
Expected investment income	-	225,309	(225,309)
Administrative expenses	-	(1,240)	1,240
Employer contributions to trust	-	-	-
Employer contributions as benefit payments	-	-	-
Actual benefit payments from trust	(110,047)	(110,047)	-
Expected minus actual benefit payments	5,137	-	5,137
Experience (gains) / losses	276,067	-	276,067
Changes in benefit terms	522,270	-	522,270
Investment gains / (losses)	-	677,725	(677,725)
<b>Net change</b>	<u>991,601</u>	<u>791,747</u>	<u>199,854</u>
<b>Balance at end of year</b>	\$ <u>3,759,332</u>	<u>4,066,094</u>	<u>(306,762)</u>

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the fiscal year ended June 30, 2022, the District recognized OPEB credit through adjustment of the liability and related deferred outflow/inflow amortization of \$9,746.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u><b>Description</b></u>	<u><b>2022</b></u>	
	<u><b>Deferred Outflows of Resources</b></u>	<u><b>Deferred Inflows of Resources</b></u>
Differences between expected and actual experience	\$ 259,586	(399,716)
Changes in assumptions	478,009	-
Differences between projected and actual return on assets	<u>74,458</u>	<u>(548,927)</u>
Total	\$ <u>812,053</u>	<u>(948,643)</u>

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(5) Other Post-Employment Benefits, continued**

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB, continued***

At June 30, 2022, there were amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB which are required to be recognized in OPEB expense over future periods. OPEB related amounts will be recognized as expense as follows:

<b>Fiscal Year Ended June 30,</b>	<b>Deferred Net Outflows / (Inflows) of Resources</b>
2023	\$ (83,849)
2024	(77,106)
2025	(81,477)
2026	(103,381)
2027	32,164
Thereafter	177,059

***Actuarial Methods and Assumptions***

The net OPEB liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2021
Measurement date	June 30, 2021
Actuarial cost method	Entry Age Normal cost method in accordance with the requirements of GASB Statement No. 75
Discount rate	6.75 percent
Inflation	2.50 percent
Salary increases	2.75 percent
Healthcare cost trend rates	4.00 percent
Mortality	2017 CalPERS Active Mortality for Miscellaneous Employees.
Retirement rates	Hired 2012 and earlier: 2017 CalPERS 2.0%@60 Rates Mortality for Miscellaneous Employees Hired 2013 and later: 2017 CalPERS 2.0%@62 Rates Mortality for Miscellaneous Employees
Service requirement	Per the service schedule contained in California Government Code Section 22893.



**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(5) Other Post-Employment Benefits, continued**

***Actuarial Methods and Assumptions, continued***

The actuarial assumptions used in the June 30, 2021 valuation were based on a standard set of assumptions the actuary has used for similar valuations, modified as appropriate for the District. The long-term expected rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. The asset class percentages were taken from the current composition of the CERBT trust and the expected yields were taken from a CalPERS publication for the Pension Fund. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Major Asset Classification</u>	<u>New Strategic Allocation</u>	<u>Assumed Gross Return</u>
Global Equity	59.00%	7.55%
Global Fixed Income	25.00%	4.25%
Global Real Estate (REITs)	8.00%	7.25%
Treasury Inflation Protected Securities	5.00%	3.00%
Commodities	3.00%	7.55%
<b>Total</b>	<u>100.00%</u>	

***Discount Rate***

As of June 30, 2021, the discount rate used to measure the net OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that the District's contributions will be made at rates equal to the retiree's benefits. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate.

At June 30, 2022, the discount rate comparison was as follows:

	<u>Discount Rate - 1% 5.75%</u>	<u>Current Discount Rate 6.75%</u>	<u>Discount Rate + 1% 7.75%</u>
Net OPEB liability (asset)      \$	<u>224,560</u>	<u>(306,762)</u>	<u>(744,306)</u>

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(5) Other Post-Employment Benefits, continued**

***Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates***

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates.

At June 30, 2022, the healthcare cost trend rate comparison was as follows:

		<b>Current</b>	
	<b>Healthcare</b>	<b>Healthcare</b>	<b>Healthcare</b>
	<b>Cost Trend</b>	<b>Cost Trend</b>	<b>Cost Trend</b>
	<b>Rates - 1%</b>	<b>Rates</b>	<b>Rates + 1%</b>
	<b>3%</b>	<b>4%</b>	<b>5%</b>
Net OPEB liability	\$ (813,754)	(306,762)	326,638

***Schedules of Changes in the District's Net OPEB Liability, and Related Ratios***

See page 42 for the Required Supplementary Information.

**(6) Defined Benefit Pension Plan**

***Plan Description***

All qualified permanent and qualified temporary employees, even if employed through a temporary agency, are eligible to participate in the District's Miscellaneous Risk Pool, cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and the District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website or may be obtained from their executive office at 400 P Street, Sacramento, California 95814.

***Benefits Provided***

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

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. The new legislation closed the District's CalPERS 2.0% at 60 Risk Pool Retirement Plan to new employee entrants effective December 31, 2012. All employees hired after January 1, 2013, are eligible for the District's CalPERS 2.0% at 62 Retirement Plan under PEPRA.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(6) Defined Benefit Pension Plan, continued**

***Benefits Provided, continued***

The Plans' provision and benefits in effect at June 30, 2022 are summarized as follows:

	<b>Miscellaneous Risk Pool</b>	
	<b>Classic</b>	<b>PEPRA</b>
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 service years	5 service years
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 62
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	6.92%	6.75%
Required employer contribution rates	9.13%	7.59%

***Contributions***

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

For the year ended June 30, 2022, the contributions to the Plan was as follows:

	<b>2022</b>
Contributions – employer	\$ <u>630,601</u>

***Net Pension Liability***

As of June 30, 2022, the District reported net pension liability for its proportionate share of the net pension liability of each Plan as follows:

	<b>2022</b>
Proportionate share of net pension liability	\$ <u>1,545,180</u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability for the miscellaneous risk pool. As of June 30, 2022, the net pension liability of the Plan is measured as of June 30, 2021 (the measurement date). The total pension liability for the Plan's miscellaneous risk pool used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 (the valuation date), rolled forward to June 30, 2021, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(6) Defined Benefit Pension Plan, continued**

***Net Pension Liability, continued***

The District's change in proportionate share of the net pension liability for the Plan's miscellaneous risk pool as of the measurement date June 30, was as follows:

	<u>Miscellaneous</u>
Proportion – June 30, 2019	0.03164 %
Increase in proportionate share	<u>0.00182</u>
Proportion – June 30, 2020	0.03346
Decrease in proportionate share	<u>(0.00489)</u>
Proportion – June 30, 2021	<u><u>0.02857 %</u></u>

***Deferred Outflows/Inflows of Resources Related to Pensions***

For the fiscal year ended June 30, 2022, the District recognized pension credit of \$1,342,346.

As June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>2022</u>	
<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 630,601	-
Differences between actual and expected experience	173,275	-
Changes in assumptions	-	-
Net difference between projected and actual earnings on plan investments	-	(1,348,860)
Differences between actual contribution and proportionate share of contribution		(202,512)
Net adjustment due to differences in proportions of net pension liability	<u>292,322</u>	<u>-</u>
Total	\$ <u><u>1,096,198</u></u>	<u><u>(1,551,372)</u></u>

As of June 30, 2022, the District reported \$630,601 as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability for the year ended June 30, 2023.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(6) Defined Benefit Pension Plan, continued**

***Deferred Outflows/Inflows of Resources Related to Pensions***

The District will recognize other amounts of deferred outflows of resources and deferred inflows as follows:

<b>Fiscal Year Ended June 30,</b>	<b>Deferred Net Outflows / (Inflows) of Resources</b>
2023	\$ (204,184)
2024	(228,387)
2025	(280,449)
2026	(372,755)
2027	-
Thereafter	-

***Actuarial Assumptions***

The total pension liability in the June 30, 2020 actuarial valuation reports were determined using the following actuarial assumptions:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Mortality Rate Table*	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit	COLA up to 2.50% until Purchasing Power applies, 2.50% thereafter

\* The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent Scale MP 2016. For more details on this table, please refer to the 20174 Experience Study report (based on CalPERS demographic data from 1997-2015) available online on the CalPERS website.

***Discount Rate***

The discount rate used to measure the total pension liability as of June 30, 2021 and 2020, for the PERF C was 7.15%. This discount rate is not adjusted for administrative expenses.

The PERF C fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return for those pension plans' investments were applied to all periods of projected benefit payments to determine the total pension liability.

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

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(6) Defined Benefit Pension Plan, continued**

***Discount Rate, continued***

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

The table below reflects long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

As of June 30, 2022, the target allocation and the long-term expected real rate of return by asset class were as follows:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10*</u>	<u>Real Return Year 11+**</u>
Global Equity	50.00 %	4.80 %	5.98 %
Fixed Income	28.00	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Assets	13.00	3.75	4.93
Liquidity	1.00	-	(0.92)
Total	100.00		

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

The following table presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate.

As of June 30, 2022, the discount rate comparison was the following:

	<u>Discount Rate 1% Decrease 6.15%</u>	<u>Current Discount Rate 7.15%</u>	<u>Discount Rate 1% Increase 8.15%</u>
District's net pension liability	\$ 4,101,518	1,545,180	(568,108)

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 43 through 45 for the Required Supplementary Information.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(6) Defined Benefit Pension Plan, continued**

***Payable to the Pension Plan***

At June 30, 2022, the District reported no payables for the outstanding amount of contribution to the pension plan.

**(7) Net Position**

Calculation of net position at June 30, were as follows:

	<u>2022</u>
<b>Investment in capital assets:</b>	
Capital assets, not being depreciated	\$ 9,119,892
Capital assets, being depreciated	<u>5,048,166</u>
<b>Total investment in capital assets</b>	<u>14,168,058</u>
<b>Unrestricted net position:</b>	
<b>Spendable net position:</b>	
Unrestricted:	
Designated for vector control	<u>3,092,688</u>
<b>Total spendable net position</b>	<u>3,092,688</u>
<b>Total unrestricted net position</b>	<u>3,092,688</u>
<b>Total net position</b>	<u>\$ 17,260,746</u>

**(8) Risk Management**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District, as a member of the Vector Control Joint Powers Authority (VCJPA), has purchased various insurance policies to manage the potential liabilities that may occur from the previously named sources. The VCJPA is a Joint Powers Agency of 35 mosquito abatement and/or vector control districts in the State of California. VCJPA's purpose is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. The day-to-day business is handled by a risk management group contracted by the VCJPA. At June 30, 2022, the District participated in the liability and property programs of the VCJPA as follows:

- General and auto liability, public officials and employees' errors and omissions.
- Workers' compensation
- Property damage
- Auto physical damage
- Business travel
- Group fidelity

The District is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each workers' compensation claim through the VCJPA. The District has the right to receive dividends and the obligation to pay assessments based on a formula which, among other expenses, charges the District's account for liability losses under \$75,000 and workers' compensation losses under \$50,000. The VCJPA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$29,000,000 and in an excess pool which provides worker's compensation coverage from \$500,000 to \$5,000,000 and purchases excess insurance above \$5,000,000 up to the statutory limit. Financial statement information for the VCJPA can be obtained at 1750 Creekside Oaks Drive, Suite 200, Sacramento, CA 95833 or 800-541-4591.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(8) Risk Management, continued**

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years, and there were no reductions in the District's insurance coverage during the fiscal years ended June 30, 2022, 2021, and 2020. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred, but not reported (IBNR). There was no IBNR claims payable as of June 30, 2022, 2021, and 2020.

**(9) Governmental Accounting Standards Board Statements Issued, Not Yet Effective**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the issue date, that have effective dates that may impact future financial presentations.

***Governmental Accounting Standards Board Statement No. 91***

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 94***

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction.

Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.



**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(9) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 94, continued***

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 96***

In May 2020, the GASB issued Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 97***

In June 2020, the GASB issued Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 41 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(9) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 99***

In April 2022, the GASB issued Statement No. 99 – *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 100***

In June 2022, the GASB issued Statement No. 100 – *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**Los Angeles County West Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(9) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 101***

In June 2022, the GASB issued Statement No. 101 – *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**(10) Commitments and Contingencies**

***Litigation***

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

**(11) Subsequent Event**

Events occurring after June 30, 2022, have been evaluated for possible adjustment to the financial statements or disclosure as of May 11, 2023, which is the date the financial statements were available to be issued. The District is not aware of any further subsequent events that would require recognition or disclosure in the financial statements.

## **Required Supplementary Information**



**Los Angeles County West Vector Control District**  
**Budgetary Comparison Schedule – General Fund**  
**For the Year Ended June 30, 2022**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>Expenditures/Expenses:</b>					
Mosquito and vector control:					
Salaries and benefits	\$ 5,163,982	-	5,163,982	1,853,759	3,310,223
Retirement	760,200	-	760,200	811,230	(51,030)
Medical	788,218	-	788,218	766,914	21,304
Clothing and household	74,500	-	74,500	63,132	11,368
Insurance	411,427	-	411,427	411,427	-
Vector ecology and laboratory	140,350	-	140,350	102,845	37,505
Maintenance and equipment	120,500	-	120,500	114,394	6,106
Building maintenance	111,066	-	111,066	63,913	47,153
Membership dues	20,750	-	20,750	18,871	1,879
Training, meetings and conferences	39,000	-	39,000	24,423	14,577
Office and educational	235,000	-	235,000	135,594	99,406
Professional services	614,547	-	614,547	525,800	88,747
Insecticides and safety	584,000	-	584,000	492,017	91,983
Transportation	115,000	-	115,000	131,829	(16,829)
Utilities	163,750	-	163,750	147,261	16,489
Communications	65,000	-	65,000	46,145	18,855
Security system	24,000	-	24,000	13,793	10,207
Capital outlay	1,682,524	-	1,682,524	325,826	1,356,698
<b>Total expenditures</b>	<u>11,113,814</u>	<u>-</u>	<u>11,113,814</u>	<u>6,049,173</u>	<u>5,064,641</u>
<b>Program revenues:</b>					
Charges for services – property assessments	6,571,073	-	6,571,073	6,724,215	153,142
<b>Total program revenues</b>	<u>6,571,073</u>	<u>-</u>	<u>6,571,073</u>	<u>6,724,215</u>	<u>153,142</u>
<b>General revenues:</b>					
Property taxes	1,964,062	-	1,964,062	1,809,828	(154,234)
Interest earnings	27,006	-	27,006	22,232	(4,774)
Gain on disposal of assets	-	-	-	9,100	9,100
Other	-	-	-	106,028	106,028
<b>Total general revenues</b>	<u>1,991,068</u>	<u>-</u>	<u>1,991,068</u>	<u>1,947,188</u>	<u>(43,880)</u>
<b>Total revenues</b>	<u>8,562,141</u>	<u>-</u>	<u>8,562,141</u>	<u>8,671,403</u>	<u>109,262</u>
<b>Deficiency of revenues     under expenditures</b>	<u>(2,551,673)</u>	<u>-</u>	<u>(2,551,673)</u>	<u>2,622,230</u>	<u>5,173,903</u>
<b>Net change in fund balance</b>	<u>(2,551,673)</u>	<u>-</u>	<u>(2,551,673)</u>	<u>2,622,230</u>	<u>5,173,903</u>
<b>Fund balance – beginning of period</b>	<u>2,872,076</u>		<u>2,872,076</u>	<u>2,872,076</u>	
<b>Fund balance – end of period</b>	<u>\$ 320,403</u>		<u>320,403</u>	<u>5,494,306</u>	

**Los Angeles County West Vector Control District**  
**Budgetary Comparison Schedule – General Fund**  
**For the Year Ended June 30, 2022**

**Notes to Required Supplementary Information**

**(1) Budgets and Budgetary Data**

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year the District's Executive Director and Assistant Director prepare and submit an operating budget to the Board of Trustees for the General Fund prior to the beginning of the new fiscal year (no later than June of each year).

The basis used to prepare the budget does not differ substantially from the modified accrual basis of accounting. The adopted budget becomes operative on July 1. The Board, where required during the period, also approves supplemental appropriations. In most cases, expenditures may not exceed appropriations at the department level. All operating budget appropriations lapse at the end of the fiscal year. The District's annual budget is presented as a balanced budget (inflows and reserves equal outflows and reserves) adopted for the General Fund at the detailed expenditure-type level.

The District presents a comparison of the annual budget to actual results for the General Fund at the functional expenditure-type major object level for financial reporting purposes. The budgeted expenditure amounts represent the adopted budget and board approved changes, if any.

**Los Angeles County West Vector Control District**  
**Schedule of Changes in Net OPEB Liability and Related Ratios**  
**As of June 30, 2022**  
**Last Ten Years\***

		Measurement Dates				
		6/30/21	6/30/20	6/30/19	6/30/18	6/30/17
Total OPEB liability						
Service cost	\$	100,901	98,200	100,997	98,294	95,663
Interest		197,273	181,363	201,812	188,131	174,234
Benefit payments		(110,047)	(109,852)	(100,265)	(97,780)	(67,867)
Expected minus actual benefit payments		5,137	2,577	(4,237)	17,632	-
Experience (gains) / losses		276,067	-	(487,647)	-	-
Changes in assumptions		522,270	-	-	-	-
Net change in total OPEB liability		991,601	172,288	(289,340)	206,277	202,030
Total OPEB liability – beginning of year		2,767,731	2,595,443	2,884,783	2,678,506	2,476,476
Total OPEB liability – end of year	\$	3,759,332	2,767,731	2,595,443	2,884,783	2,678,506
Plan fiduciary net position						
Expected investment income	\$	225,309	225,021	218,677	208,069	290,975
Administrative expenses		(1,240)	(1,602)	(682)	(5,604)	(2,444)
Actual benefit payments from trust		(110,047)	(109,852)	(100,265)	(80,148)	(16,380)
Investment gains / (losses)		677,725	(109,536)	(21,851)	33,743	-
Other		-	-	-	3,087	-
Net change in plan fiduciary net position		791,747	4,031	95,879	159,147	272,151
Plan fiduciary net position – beginning		3,274,347	3,270,316	3,174,437	3,015,290	2,743,139
Plan fiduciary net position – ending		4,066,094	3,274,347	3,270,316	3,174,437	3,015,290
Net OPEB liability (asset) – ending	\$	(306,762)	(506,616)	(674,873)	(289,654)	(336,784)
Covered payroll	\$	3,848,762	3,494,401	3,049,288	2,993,020	2,799,982
Net OPEB liability as a percentage of covered payroll		-7.97%	-14.50%	-22.13%	-9.68%	-12.03%

**Notes to Schedule of Changes in Net OPEB Liability and Related Ratios**

**Changes in Benefit Terms** – There was a change in the discount rate for the measurement period ended June 30, 2021, which is 6.75% (2019 measurement date = 7%). Other than the change in discount rate, there were no other changes in the benefit terms.

**Changes of Assumptions** – There were no other changes in assumptions for the measurement period ended June 30, 2021.

\* The District has presented information for those years for which information is available until a full 10- year trend is compiled.



**Los Angeles County West Vector Control District**  
**Schedules of the District's Proportionate Share of the Net Pension Liability**  
**As of June 30, 2022**  
**Last Ten Years\***

Description	Measurement Dates							
	6/30/21	6/30/20	6/30/19	6/30/18	6/30/17	6/30/16	6/30/15	6/30/14
District's proportion of the net pension liability	0.02857%	0.03346%	0.03164%	0.02971%	0.02946%	0.02789%	0.02362%	0.03139%
District's proportionate share of the net pension liability	\$ 1,545,180	3,640,723	3,242,237	2,862,658	2,921,751	2,413,407	1,621,217	1,905,137
District's covered payroll	\$ 3,848,762	3,494,401	3,049,288	2,993,020	2,799,982	2,575,493	2,492,396	2,653,652
District's proportionate share of the net pension liability as a percentage of its covered payroll	40.15%	104.19%	106.33%	95.64%	104.35%	93.71%	65.05%	71.79%
Plan's proportionate share of the fiduciary net position as a percentage of total pension liability	88.29%	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%	80.43%

**Notes to the Schedules of the District's Proportionate Share of Net Pension Liability**

***Changes in Benefit Terms***

Public agencies can make changes to their plan provisions, and such changes occur on an ongoing basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report.

***Change of Assumptions and Methods***

In fiscal year 2021, there were no changes to actuarial assumptions or methods.

The CalPERS Board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment

gains/losses. These changes will apply only to new UAL bases established on or after June 30, 2019. In fiscal year 2020, no changes have occurred to the actuarial assumptions in relation to financial reporting. In fiscal year 2020, CalPERS implemented a new actuarial valuation software system for the June 30, 2018 valuation. This new system has refined and improved calculation methodology.

In fiscal year 2017, the financial reporting discount rate for the PERF C was lowered from 7.65% to 7.15%. In December 2016, the CalPERS Board approved lowering the funding discount rate used in the PERF C from 7.50% to 7.00%, which is to be phased in over a three-year period (7.50% to 7.375%, 7.375% to 7.25%, and 7.25% to 7.00%) beginning with the June 30, 2016, valuation reports. The funding discount rate includes a 15 basis-point reduction for administrative expenses, and the remaining decrease is consistent with the change in the financial reporting discount rate.

\* The District has presented information for those years for which information is available until a full 10- year trend is compiled.

**Los Angeles County West Vector Control District**  
**Schedules of the District's Proportionate Share of the Net Pension Liability, continued**  
**As of June 30, 2022**  
**Last Ten Years\***

**Notes to the Schedules of the District's Proportionate Share of Net Pension Liability**

In December 2017, the CalPERS Board adopted new mortality assumptions for plans participating in the PERF. The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90% of scale MP 2016 published by the Society of Actuaries. The inflation assumption is reduced from 2.75% to 2.50%.

The assumptions for individual salary increases and overall payroll growth are reduced from 3.00% to 2.75%. These changes will be implemented in two steps commencing in the June 30, 2017 funding valuation. However, for financial reporting purposes, these assumption changes are fully reflected in the results for fiscal year 2018.

In fiscal year 2015, the financial reporting discount rate was increased from 7.50% to 7.65% resulting from eliminating the 15 basis-point reduction for administrative expenses. The funding discount rate remained at 7.50% during this period, and remained adjusted for administrative expenses.

\* The District has presented information for those years for which information is available until a full 10- year trend is compiled.

**Los Angeles County West Vector Control District**  
**Schedules of Pension Plan Contributions**  
**As of June 30, 2022**  
**Last Ten Years\***

		Fiscal Years Ended							
Fiscal year ended		6/30/22	6/30/21	6/30/20	6/30/19	6/30/18	6/30/17	6/30/16	6/30/15
Actuarially determined contribution	\$	630,601	568,294	487,576	402,675	323,422	287,906	236,206	201,059
Contributions in relation to the actuarially determined contribution		(630,601)	(568,294)	(487,576)	(402,675)	(323,422)	(287,906)	(236,206)	(201,059)
Contribution deficiency (excess)	\$	-	-	-	-	-	-	-	-
Covered payroll	\$	3,848,762	3,494,401	3,049,288	2,993,020	2,799,982	2,575,493	2,492,396	2,653,652
Contribution's as a percentage of covered payroll		16.38%	16.26%	15.99%	13.45%	11.55%	11.18%	9.48%	7.58%

**Notes to the Schedule of Pension Plan Contributions**

\* The District has presented information for those years for which information is available until a full 10-year trend is compiled.

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# **Report on Internal Controls and Compliance**



**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***

Board of Trustees  
Los Angeles County West Vector Control District  
Culver City, 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 Los Angeles County West Vector Control District (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated May 11, 2023.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District'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*.

**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*, continued**

**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.

**C.J. Brown & Company CPAs**

Cypress, California

May 11, 2023



**2. Minutes of the March 9, 2023, April 7, 2023, and May 5, 2023 Board of Trustees Meetings**

Staff Report:	None Scheduled
Recommended Action:	Approve

# **Los Angeles County West Vector Control District**

## **Minutes of the Regular Board of Trustees Meeting**

**March 9, 2023**

**1. Call to Order:**

Call to Order by Cheryl Matthews (President of the Board of Trustees)

**2. Roll Call:**

Roll Call taken by Catherine Taylor (Assistant Director)

**Trustees Present:**

Cheryl Matthews  
Nancy Greenstein  
Bill Ailor  
Barbara Barsocchini  
Chad Blouin  
James Bozajian  
Mary Drummer  
Jake Dupree  
James Fasola  
Barbara Ferraro  
Jay Garacochea  
Jim Gazeley  
James Osborne

**Trustees Absent:**

Bill DiSalvo  
Mike Griffiths  
Steve Zuckerman

**Staff/Advisors Present:**

Aaron Arugay, Executive Director  
Catherine Taylor, Assistant Director  
Trevor Rusin, General Legal Counsel

**3. Public Comments:**

- none

**4. Authorize Board Meetings by Teleconference in Compliance with AB 361:**

Motion by: Chad Blouin  
Second: Barbara Ferraro  
Vote: Ayes: 11  
Noes: 2 (Mary Drummer, James Fasola)  
Abstentions: 0

Action: Motion Passed

**5. Approve Minutes of the January 12, 2023 and February 10, 2023 Board of Trustees Meetings**

Motion by: Nancy Greenstein  
Second: Jay Garacochea  
Vote: Ayes: 13  
Noes: 0  
Abstentions: 0

Action: Motion Passed

**6. Approve the Financial Report for January-February 2023**

- A) Schedule of Investments
- B) Bills and Salaries

Motion by: James Fasola  
Second: Barbara Barsocchini  
Vote: Ayes: 13  
Noes: 0  
Abstentions: 0

Action: Motion Passed

**7. Recommendation to Reject All Bids Received December 16, 2022 for Construction of Roof Structure Over Existing Fish Tank Platform and Re-advertise the project for Bid at a Future Date**

Motion by: Mary Drummer  
Second: Barbara Ferraro  
Vote: Ayes: 13  
Noes: 0  
Abstentions: 0

Action: Motion Passed

Comments: Trustee James Fasola asked if we could reduce the cost of project. Director Aaron Arugay confirmed that the project manager is exploring options to bring the cost down. Director Arugay confirmed that the District is not buying mosquito fish, but rather rearing them in tanks and using current staff to maintain the fish rearing program.

**8. Executive Director's Report**

- 1) WNV Update
- 2) Public Education Program
- 3) Field Operations Program
- 4) Vector Ecology Program

Action: Received & Filed

**9. Board of Trustees Comments**

Trustee James Bozajian stated he would like to discuss the board meeting format at future meetings. He asked if we were set up to handle hybrid meeting and Director Aaron Arugay confirmed the District is capable of a hybrid set up.

**10. Meeting Adjourned by President of the Board Cheryl Matthews**

Approved by the Board of Trustees

---

Bill Ailor, Secretary

Date

**Los Angeles County West Vector Control District**  
**Minutes of the Special Meeting of the Board of Trustees**  
**April 7, 2023**

**1. Call to Order:**

Call to Order by Cheryl Matthews (President of the Board of Trustees)

**2. Roll Call:**

Roll Call taken by Catherine Taylor (Assistant Director)

**Trustees Present:**

Cheryl Matthews  
Nancy Greenstein  
Barbara Barsocchini  
Chad Blouin  
James Bozajian  
Mary Drummer  
James Fasola  
Barbara Ferraro  
Jay Garacochea  
Jim Gazeley

**Trustees Absent:**

Bill Ailor  
Bill DiSalvo  
Jake Dupree  
Mike Griffiths  
James Osborne  
Steve Zuckerman

**Staff/Advisors Present:**

Aaron Arugay, Executive Director  
Catherine Taylor, Assistant Director  
Trevor Rusin, General Legal Counsel

**3. Public Comments:**

- none

**4. Authorize Board Meetings by Teleconference in Compliance with AB 361:**

Motion by: Mary Drummer

Second: Jay Garacochea

Vote: Ayes: 9

Noes: 1 (James Fasola)

Abstentions: 0

Action: Motion Passed

**5. Meeting Adjourned by Cheryl Matthews (President of the Board of Trustees)**

Approved by the Board of Trustees

\_\_\_\_\_  
Bill Ailor, Secretary

\_\_\_\_\_  
Date

**Los Angeles County West Vector Control District**  
**Minutes of the Special Meeting of the Board of Trustees**  
**May 5, 2023**

**1. Call to Order:**

Call to Order by Cheryl Matthews (President of the Board of Trustees)

**2. Roll Call:**

Roll Call taken by Catherine Taylor (Assistant Director)

**Trustees Present:**

Cheryl Matthews  
Nancy Greenstein  
Bill Ailor  
Barbara Barsocchini  
Chad Blouin  
James Bozajian  
Mary Drummer  
Jay Garacochea  
Mike Griffiths  
Steve Zuckerman

**Trustees Absent:**

Bill DiSalvo  
Jake Dupree  
James Fasola  
Barbara Ferraro  
Jim Gazeley  
James Osborne

**Staff/Advisors Present:**

Aaron Arugay, Executive Director  
Catherine Taylor, Assistant Director



**3. Public Comments:**

- none

**4. Authorize Board Meetings by Teleconference in Compliance with AB 361:**

Motion by: Barbara Barsocchini

Second: Bill Ailor

Vote: Ayes: 10

Noes: 0

Abstentions: 0

Action: Motion Passed

**5. Meeting Adjourned by Cheryl Matthews (President of the Board of Trustees)**

Approved by the Board of Trustees

Bill Ailor, Secretary

Date

**3. Financial Report for March - April 2023**  
**A) Schedule of Investments**  
**B) Bills and Salaries**

Staff Report:	None Scheduled
Recommended Action:	Approve

Los Angeles County West Vector Control District Schedule of Investments			
Period Ending: March 2023			
Fund/Account	Balance	% of Return March 2023	% of Return March 2022
LAIF*	319,120.36	2.83%	0.37%
LACIF**: P81	1,381,593.43	3.42%	0.64%
P82	3,231,818.08		
Bank of America Money Market Account	378,228.85	0.00%	0.00%
Bank of America Payroll Account	204,881.84	0.00%	0.00%
	<b>5,515,642.56</b>		

\*LAIF (Local Agency Investment fund)

\*\*LACIF (Los Angeles County Investment Fund)

I certify that this report accurately reflects all pooled investments as reported to me by the custodial agencies and is in conformity with the investment policy as approved by the Board of Trustees of the Los Angeles County West Vector Control District on 11/9/95. A copy of this policy is available in the office of the Executive Director. The investment program herein shown provides sufficient cash flow liquidity to meet the next six months estimated expenditures.

Sources for the valuation are as follows:

State of California, Office of the Treasurer; County of Los Angeles, Office of Auditor-Controller;  
Bank of America

Aaron Arugay  
Executive Director

Date

**LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT**

**Bills & Salaries**

**February 21 to April 20, 2023**

PAYEE NAME	DESCRIPTION	STATEMENT	AMOUNT
Payroll	Salaries/Payroll Taxes	Period: Feb. 1, To Mar. 31, 2023	720,342.31
A-A Backflow Testing & Maintenance 1009	Bldg. Maint. 5135	Inv. No.: 81580	4,060.00
AAVVID System Inc. 1031	Outside Consultants 5180	Inv. No.: 13040	2,748.00
ADAPCO, NC 2070	Insecticides 5232	Inv. No.: 133689	121,744.85
ADT Security Systems 1069	Security 5281	Inv. No: 973527992,03132023	1,303.37
Aegis Security & Investigations 1075	Security 5281	Inv. No: 12251,13230,13322	18,431.25
Aiden Health 1101	Safety tems 5236	P.O. No.: PE032933HT314	709.53
Airgas West 1109	Ento/Lab Supplies, Equip. & Ser. 5115	Inv. No: 9994838943,9995571041	278.58
Airport Marina Ford 1120	Auto Repair 5121	Inv. No.: 642977,642683,644165	14,467.61
Alert Communications 1164	AHB Program Fund 5117	Inv. No: 33596,33640	1,650.00
American Messaging 1215	Communications 5275	Inv. No: L8331976XB, L8331976XC, L8331976XD	2,134.58
ARC Professional Services, INC. 1239	Land & Land Development 5410	Stmt. Date: Jan 23, Feb 23	21,196.89
AT&T Mobility 3200	Communications 5275	Stmt. Date: 02/2023,03/2023,04/2023	5,807.19
Athens Seviles/United Pacific Waste 3921	Refuse Collection 5270	Inv. No: 13982577,14024788	2,731.90
Auto Club 1288	Office Expense 5170	Stmt. Date: 04/23	119.00
B & H Photo Video 1301	Educational Materials & Equip. 5171	Inv. No: 210757146	124.16
Bay Alarm Company 1378	Security 5281	Inv. Date: 02/15/23	840.06
Best Best & Krieger 1404	Legal Services Fund 5184	Inv. No: 960435	7,623.30
Black Bird Fire Protection, Inc. 1441	Safety tems 5236	Inv. No: 14977, 15247	586.56
Blue Ant/Cleaning Contract 1447	Janitorial 5131	Inv. No: 12251,12300,12334,12397	10,791.00
California Ice Co. 1570	Lab 5115: \$3,833 50; Safety 5236: \$330 00	Stmt. Date: 02/2023, 03/2023	5,830.00
Calpers Health Benefits 1610	Group Insurance 5035	Stmt. Date: 02/2023, 03/2023	111,551.37
Calpers Retirement System 1610	Retirement 2084; \$22,172.83; 5030: \$139,756.85	Stmt. Date: 02/15/23,02/28/23,03/15/23,03/31/23	161,929.68
City of Los Angeles - Public Works Sanitation 1810	Bldg. Maint. 5135	Stmt. Date: 03/23	317.00
C.J. Brown & Company, CPAs 1696	Auditing 5183	Stmt. Date: 02/28/23,03/31/23	10,320.00
Complete Office 1758	Office Expense 5170	Stmt. Date: 02/28/23,03/09/23	1,512.86
County of LA - Dept. of Public Health VBDS 2842	Conf, Mtgs, Training-Staff 5163	Stmt. Date: 04/01/23	117.00
CPS HR Consulting 1816	Outside Consultants 5180	Inv. No: 0008910,0009211	7,888.75
Emerson's Locksmith Co. Inc. 2000	Bldg. Maint. 5135	Stmt. Date: 02/28/23	563.11
Federal Express Corp. 2050	Office Expense 5170	Inv. No: 3445057,4184221,4906014,6349284,7079447,8563319,807807007,809321506,810006849	2,170.37
Ford Pro 2106	Communications 5275	Inv. No: 13305761,14114540	600.00
Golden State Elevator 2220	Bldg. Maint. 5135	Inv. No: 163610,042023	633.15
Golden State Water Co. 3580	Water 5264	Stmt. Date: 02/2023,03/2023	1,055.77

**LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT**

**Bills & Salaries**

**February 21 to April 20, 2023**

PAYEE NAME	DESCRIPTION	STATEMENT	AMOUNT
Grainger 2228	Bldg. 5135: \$1,508.84; Field 5127:\$1,845.26; Safety 5236:\$77.92; Lab 5115	Stmt. Date: 02/08/23,02/09/23,02/13/23,02/14/23,03/02/23,03/08/23,03/20/23	3,802.99
Heluna Health 5099	Ento/Lab Supplies, Equip. & Ser. 5115	Inv. No.: 2108065	10,850.00
Henry P. Eng, CPA 2900	Bookkeeping 5186	Stmt. Date: 03/2023,04/2023	5,000.00
Home Depot 2320	Exp. 5170: \$149.23;Safety 5236: \$247.20;Off. Equip 5430: \$675.62	Stmt. Date: 02/28/23,03/28/23	2,938.13
Imagine t Clean, Inc. 2374	Bldg. Maint. 5135	Stmt. Date: 03/2023,04/2023	1,400.00
L.A. Green Landscaping Maint. 2533	Bldg. Maint. 5135	Inv. No.: 10013,10072,10093,10132	1,120.00
Liebert Cassidy Whitmore 2592	Legal Services Fund 5184	Inv. No.: 234386,234414	27,021.60
M & N Automotive Repair, Inc. 2661	Auto Parts/Repair 5121	Inv. No: 14149,14168,14195,14198,14271,14292,14293	18,566.27
Malibu Office 2579	Office Expense 5170	Stmt. Date: 02/2023,03/2023,04/2023	1,650.00
Mr. Bill Ailor 2990	Board Expenses 5161	Meeting of 03/09/2023	100.00
Mr. Chad Garnet Blouin 2862	Board Expenses 5161	Meeting of 03/09/2023, 04/07/2023	200.00
Mr. Jake Dupree 2902	Board Expenses 5161	Meeting of 03/09/2023	100.00
Mr. James Bozajian 2903	Board Expenses 5161	Meeting of 03/09/2023, 04/07/2023	200.00
Mr. James Fasola 2921	Board Expenses 5161	Meeting of 03/09/2023, 04/07/2023	200.00
Mr. James Osborne 2905	Board Expenses 5161	Meeting of 03/09/2023	100.00
Mr. Jay Garacochea 2907	Board Expenses 5161	Meeting of 03/09/2023, 04/07/2023	200.00
Mr. Jim Gazeley 2908	Board Expenses 5161	Meeting of 03/09/2023, 04/07/2023	200.00
Mr. Mike Griffiths 2924	Board Expenses 5161	Meeting of 03/09/2023	100.00
Ms. Barbara Barsocchini 3015	Board Expenses 5161	Meeting of 03/09/2023, 04/07/2023	200.00
Ms. Barbara Ferraro	Board Expenses 5161	Meeting of 03/09/2023, 04/07/2023	200.00
Ms. Cheryl Matthews 3013	Board Expenses 5161	Meeting of 03/09/2023, 04/07/2023	200.00
Ms. Mary Drummer 3039	Board Expenses 5161	Meeting of 03/09/2023, 04/07/2023	200.00
Ms. Nancy Greenstein 3043	Board Expenses 5161	Meeting of 03/09/2023, 04/07/2023	200.00
MVCAC 3070	Ento/Lab Supplies, Equip. & Ser. 5115	Inv. No.: 7363365,7363994,7364014,7364015	3,408.00
Nathan's Towing 3089	Towing 5254	Inv. No.: 0463	305.00
Nationwide Retirement Solutions 3080	Deferred Comp. 2084	Stmt. Date: 02/15/23,02/28/23,03/15/23,03/31/23,04/10/23	25,253.32
Network Magic Unlimited 3137	Office Expense 5430	Inv. No.: 26574,26625	20,094.15
Network Deposition Services, Inc. 3135	Legal Services Fund 5184	NV. NO.: A23020923	2,263.80
ODP Business Solutions/Office Depot 3163	Office Exp. 5170: \$1,094.03; Household 5051: \$10.65; Safety 5236	Stmt. Date: 02/16/23,03/02/23,03/20/23	2,060.25
Pacific Truck Equipment, Inc. 3212	Vehicles 5425	Inv. No: 75235	18,022.61
Pitney Bowes Global Financial Services LLC 3310	Office Expense 5170	Inv. No.: 3105966714,22126346	830.14
Prudential Overall Supply 3361	Uniforms 5070	Stmt. Date: 01/28/23,02/25/23,03/26/23	17,175.96
Redwing Business Advantage Account 3400	Uniforms 5070	Inv. No.: 81132227, 811132157	285.67

**LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT**

**Bills & Salaries**

**February 21 to April 20, 2023**

<b>PAYEE NAME</b>	<b>DESCRIPTION</b>	<b>STATEMENT</b>	<b>AMOUNT</b>
Santa Clara County Public Health Laboratory 3477	Ento/Lab Supplies, Equip. & Ser. 5115	Inv. No.: Mar-23	598.00
Satmodo LLC	Communications 5275	Inv. No.: 220018	12,674.70
Shell Fleet Plus 3530	Gasoline 5251	Inv. No.: 87759159, 88447246	5,418.38
Shred-It/Stericycle, Inc. 3534	Refuse Collection 5270	Inv. No: 8003506539, 15864088	665.81
Signarama 3541	Educational Equip. & Materials 5171	Inv. No.: 19929	1,097.83
Southern California Edison 3620	Electricity 5264	Stmt. Date: 02/2023,03/2023,04/2023	21,901.68
Staff Reimbursement	Office Expense 5170	Stmt. Date: 03/27/23	573.32
Stanley Convergent Security Soln., Inc. 3647	Security 5281	Inv. No.: 6003256131	497.74
Sterling Messenger Svcs. 3682	Office Expense 5170	Stmt. Date: 03/01/23, 04/01/23	2,072.07
Sun Life Financial 2175/ VSP 3998	Dental/Vision 5036	Stmt. Date: 02/15/23,03/15/23,04/15/23	19,689.35
Sun Life Financial and Health Insurance Co. 2175	Voluntary Life Ins. 2084	Stmt. Date: 02/15/23,03/15/23	1,107.93
Taormina Phone Service 4104	Telephone 5267	Inv. No.: 30423	225.00
Teletrac, Inc. 3730	Communications 5275	Stmt. Date: 03/2023,04/2023	3,425.58
The Gas Company 3800	Gas 5261	Stmt. Date: 02/2023,03/2023	84.59
Thermal Combustion Innovators/Veolia 3835	Ento/Lab Supplies, Equip. & Ser. 5115	Inv. No: MD102056,MD104612	317.09
Time Warner/Charter Communications 3846	Communications 5275	Inv. No: 7204631142222, 7204631152222, 8448300747204631	6,237.00
ULINE 3907	Educational Equip. & Materials 5171: \$64.37; Safety 5236: \$64 37	Inv. No.: 159853233,160830382	1,534.64
UV-Blocker, LP 3958	Field Equipment 5127	Inv. No.: 23002	2,907.45
Unum Life Insurance Co. Of America 3950	Long Term Disability Insurance 2084	Stmt. Date: 02/10/23,03/10/23,04/10/23	7,717.08
Verizon/Frontier 3991	Telephone 5267	Stmt. Date: 02/27/23,03/27/23,04/20/23	7,855.44
Vision Service Plan 3998	Vision 5036	Stmt. Date 02/23,03/23	1,116.32
Vortex 3997	Bldg. Maint. 5135	Inv. No.: 06-1659858	962.80
Westside Builders Corp. 4066	Bldg. Maint. 5136	Inv. No.: 71141	1,382.85
Wex Bank (Exxon Mobil) 2830	Gasoline 5251	Inv. No: 87190361,87856347	6,680.81
ZIND 4405	Field Equipment 5127	Inv. No.: 2912	506.96
Bank Of America Bankcard Services	Uniforms 5070	Ref. No.: 2603,0050,0068,0031,0051,0026,0046	412.70
Bank Of America Bankcard Services	VE Lab Supplies 5115	Ref. No.: 9164,3385,4914,8491,9213,4386,9264,9346,7107,9374	2,809.46
Bank Of America Bankcard Services	Auto Parts/Repair 5121	Ref. No.: 6042	14.65
Bank Of America Bankcard Services	Field Equipment 5127	Ref. No.: 7073,3061,2603	150.69
Bank Of America Bankcard Services	Bldg. Maint. 5135	Ref. No.: 3837,6601,2377,4851	412.82
Bank Of America Bankcard Services	Office Expense 5170	Ref. No.: 7699,3076,5067,4203,1445,8996,1745,8868,8269,0549	2,524.70
Bank Of America Bankcard Services	Educational Equip. & Materials 5171	Ref. No.: 1818,2553,1787	418.98
Bank Of America Bankcard Services	Outside Consultants 5180	Ref. No.: 7247, 9961,0670	8,668.75
Bank Of America Bankcard Services	Safety 5236	Ref. No.: 4886,4752	982.68

**LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT**

**Bills & Salaries**

**February 21 to April 20, 2023**

<b>PAYEE NAME</b>	<b>DESCRIPTION</b>	<b>STATEMENT</b>	<b>AMOUNT</b>
Bank Of America Bankcard Services	Gasoline 5251	Ref. No.: 9131,7457,1340,3235	287.32
Bank Of America Bankcard Services	Communications 5275	Ref. No.: 6487,1413,8923,5289,7933	2,702.49
Bank Of America Bankcard Services	Educational Equip. & Materials 5446	Ref. No.: 4720,4275	3,817.54
Bank Of America Bankcard Services	Total Bills & Salaries:	Period: Feb. 21 to Apr. 20, 2023	1,537,080.29
Account Transfer (LAC F P81 Account to B of A Money Market Acct /Payroll Acct. #1465-01313)			1,000,000.00

#### **4. Executive Director's Report**

Staff Report:	Aaron Arugay, Executive Director
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Recommended Action:	Advisory
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1) WNV Update	Advisory
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2) Public Education Program	Advisory
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3) Field Operations Program	Advisory
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4) Vector Ecology Program	Advisory
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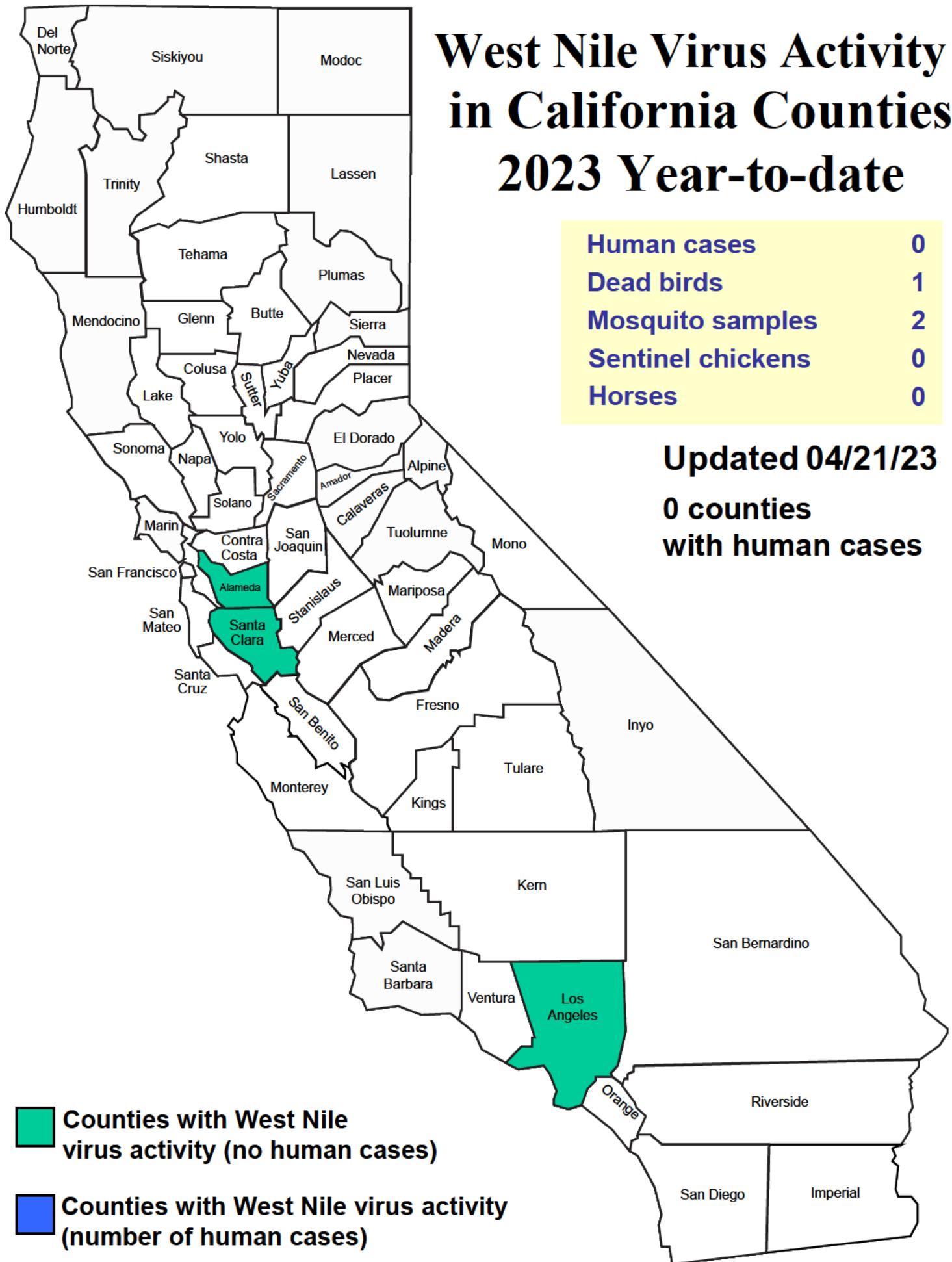


# West Nile Virus Activity in California Counties 2023 Year-to-date

Human cases	0
Dead birds	1
Mosquito samples	2
Sentinel chickens	0
Horses	0

Updated 04/21/23

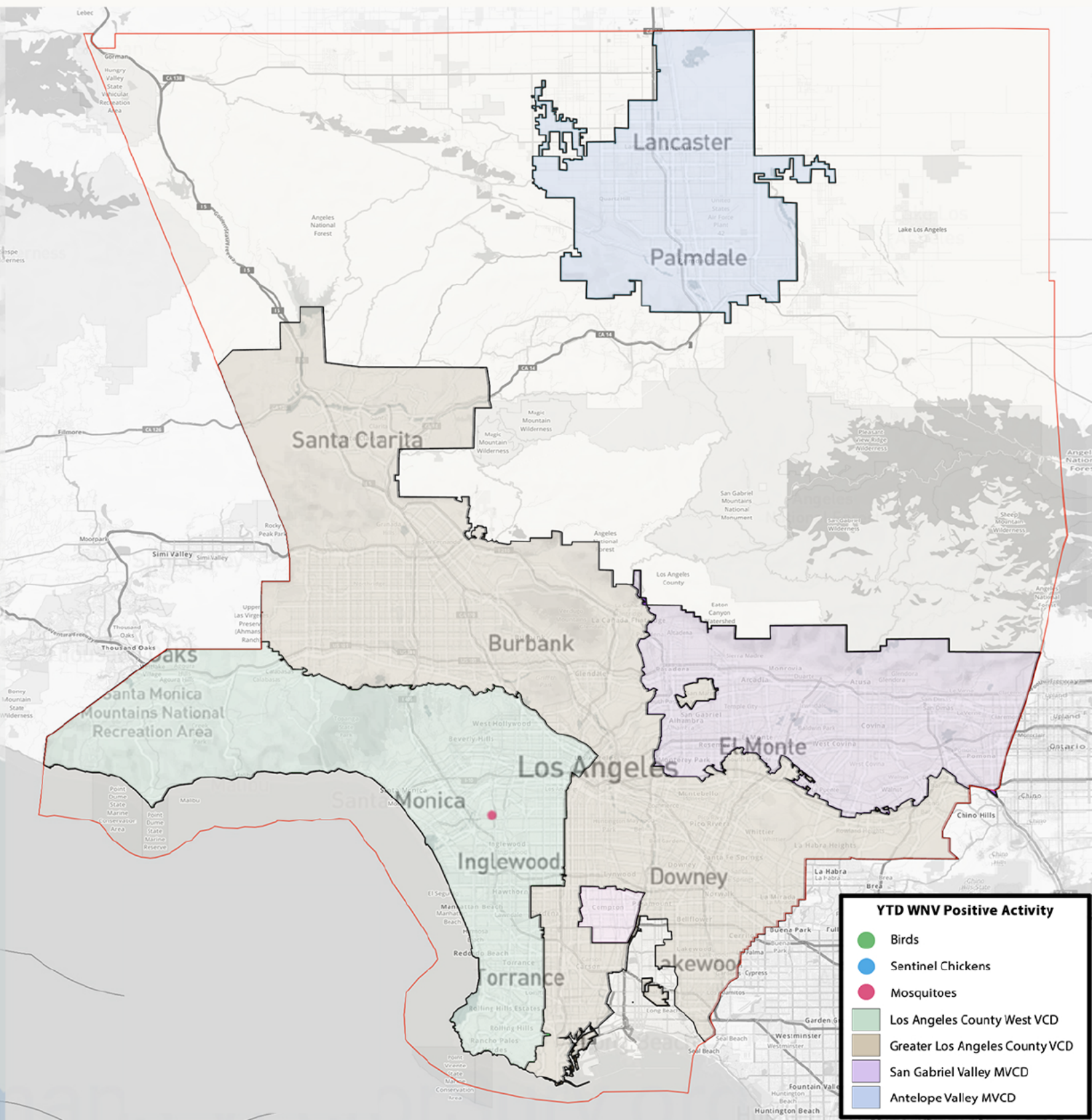
0 counties  
with human cases



# West Nile Virus Activity 2023

## Los Angeles County

Total YTD Activity	Dead Birds	Sentinel Chickens	Mosquito Pools
1	0	0	1



**Los Angeles County West Vector Control District**  
**Arbovirus Summary**  
**2023**

**YTD West Nile Virus Activity Within the District**

Total YTD Activity	Dead Birds	New Positives	Sentinel Chickens	New Positives	Mosquito Pools	New Positives
1	0	0	0	0	1	0

**Mosquitoes**

Date of Weekly Report	Result	City	Zip Code	Species
2/7/23	WNV+	Baldwin Hills (L.A. County)	90008	Culiseta incidens

**Dead Birds**

Date of Weekly Report	Result	City	Zip Code	Species

**Sentinel Chickens**

Date of Weekly Report	Result	City	Zip Code	Band Number

# April 2023

## Public Education

### **PUBLIC EDUCATION PROGRAM**

#### **BACKGROUND**

An essential program of the District includes educating the public about the life cycle of honeybees, mosquitoes, ticks, vector-borne diseases, property owners' responsibilities, and functions of the District. General public education is accomplished through the means of informational brochures, fact sheets, city bulletins, public speaking engagements, public service announcements, informational booths at community events, and the District web site ([www.lawestvector.org](http://www.lawestvector.org)).

Due to the COVID-19 pandemic all public education programs will be done remotely until further notice. The District continues to provide staff for public speaking engagements and community events through virtual technologies.

### **SCHEDULING OF EVENTS**

Please contact the District to schedule an event or if you are aware of an organization that may benefit from receiving the latest information regarding the West Nile virus, Africanized honeybees, Lyme disease, or other vector-borne diseases.

Heather Teodoro: (310) 915-7370, ext. 225  
Catherine Taylor: (310) 915-7370, ext. 232

- **April 30, 2023**

#### **Annual Public Health Advisory**

- The District's annual public health advisory was sent to District Trustees, City Managers, Park Agencies, School Districts, Health Districts, Senior Centers and other agencies.

# APRIL 2023

## Field Operations

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### **Hyperion Water Reclamation Plant:**

Hyperion staff continue to focus on potential mosquito breeding sources at offline batteries and clarifiers. Other areas of concern included standing water at the chlorination & service water site, the emergency overflow tanks area, the oxygen reactor deck as well as drains near the MST electrical transformer stations.

Regular bi-weekly meetings with Hyperion staff continue to be held to exchange information regarding potential mosquito activity in the facility.

### **Chevron Refinery:**

#### Area Treated:

339.88 sq. yds (0.0702 acres)

#### Type of Source:

10 drain channels, 6 box drain, 2 containers, 2 excess water

#### Treatment Products:

19.40 oz. (1.21 lbs.) of FourStar 150-day BTI briquets

26.74 oz. (1.67 lbs.) of Altosid XR briquets

## **Baldwin Hills Oil Fields:**

### Area Treated:

12,036.82 sq. yds (2.486 acres)

### Type of Source:

12 box drains, 193 containers, 18 drain channel,  
493 oil sumps, 31 pond, 15 excess water

### Treatment Products:

343.75 oz. (21.48 lbs.) of FourStar 150-day BTI briquets

192.3 oz. (12.02 lbs.) of Altosid 30-day briquets

4.59 oz. (0.29 lbs.) of VectoBac granules

49.5 oz. (3.09 lbs.) of FourStar 45-day briquets

30 oz. (1.88 lbs.) of FourStar 180-day briquets

3.2 fl. oz (.025 gal.) of Agnique liquid

55.11 oz (3.44 lbs.) of Altosid XR briquets.

223.858 oz (13.99 lbs.) of VectoMax granules

31.85 oz. (1.99 lbs.) of VectoMax water soluble packets

## **Ballona Wetlands:**

Area Treated: 0

Type of Source: 0

Treatment Products: No treatment this period.

## **Torrance Refinery:**

Area Treated: 0

Type of Source: 0

Treatment Products: No treatment this period.

## **Underground Drains:**

Area Treated:

51,754.79 sq yds (10.693 acres)

Type of Source:

499 underground drains

Treatment Products:

108.85 oz (6.80 lbs.) of VectoMax water soluble packets  
3646.25 oz. (227.89 lbs.) of FourStar 150-day briquets  
257.18 oz. (16.07 lbs.) of Altosid XR briquets  
87.71 oz. (5.48 lbs.) of VectoMax granules  
14.85 oz. (0.928 lbs.) of VectoBac granules  
2.10 oz. (0.13 lbs.) of Altosid 30-day briquets  
11.51 oz. (0.719 lbs.) of Altosid Pellets  
142.33 fl.oz. (1.11 gal.) of VectoBac liquid  
742.50 oz. (46.41 lbs.) of FourStar 45-day BTI briquets

## **Madrona Marsh:**

### Area Treated:

193,600 sq. yds (40 acres)

### Type of Source:

40 Marsh

### Treatment Products:

3840 oz. (240 lbs.) of VectoBac granules

5120 oz. (320 lbs.) of VectoLex granules

3840 oz. (240 lbs.) of VectoMax granules

## **Playa Vista Marsh System:**

### Area Treated:

319.440 sq. yds (66 acres)

### Type of Source:

46 marsh, 20 creek

### Treatment Product:

5120 oz (320 lbs.) of VectoBac granules

4480 oz (280 lbs.) of VectoLex granules

11520 oz (720 lbs.) of VectoMax granules



**MOSQUITO SERVICE REQUEST CALLS BY CITY**  
**JANUARY - APRIL 2023**

NO.	CITY							
		Jan.	Feb.	Mar.	Apr.	May.	Jun.	TOTAL
1	Agoura Hills				2			2
2	Beverly Hills		5		3			8
3	Calabasas				1			1
4	Culver City		2	2	2			6
5	El Segundo				1			1
6	Hawthorne				1			1
7	Hermosa Beach							
8	Hidden Hills				3			3
9	Inglewood		1		2			3
10	Lawndale			1				1
11	Lomita	1			2			3
12	Los Angeles City	9	23	13	59			104
13	L.A. Co. Unincorporated Areas – (Malibu, Topanga, etc.)		2	2	23			27
14	Malibu City				3			3
15	Manhattan Beach				2			2
16	Palos Verdes Estate			1				1
17	Rancho Palos Verdes							
18	Redondo Beach	1			3			4
19	Rolling Hills			1				1
20	Rolling Hills Estates		1	1	1			3
21	Santa Monica				3			3
22	Torrance	1			4			5
23	West Hollywood		2		3			5
24	Westlake Village							
	<b>Total (All Cities)</b>	<b>12</b>	<b>36</b>	<b>21</b>	<b>118</b>			<b>187</b>

# AHB SERVICE CALLS BY CITY

## JANUARY - APRIL 2023

NO.	CITY							
		Jan.	Feb.	Mar.	Apr.	May.	Jun.	TOTAL
1	Agoura Hills							
2	Beverly Hills	2	3	2	9			16
3	Calabasas		2					2
4	Culver City				2			2
5	El Segundo			1				1
6	Hawthorne		1	1				2
7	Hermosa Beach							
8	Hidden Hills							
9	Inglewood		2	2	9			13
10	Lawndale				1			1
11	Lomita				1			1
12	Los Angeles City	5	19	11	25			60
13	L.A. Co. Unincorporated Areas – (Malibu, Topanga, etc.)	8		1	1			10
14	Malibu City							
15	Manhattan Beach							
16	Palos Verdes Estate	1	1	1				3
17	Rancho Palos Verdes	2			2			4
18	Redondo Beach	1	1	2	1			5
19	Rolling Hills							
20	Rolling Hills Estates							
21	Santa Monica	2		2	4			8
22	Torrance	2	1	4	3			10
23	West Hollywood		1	2	1			4
24	Westlake Village							
	<b>Total (All Cities)</b>	<b>23</b>	<b>31</b>	<b>29</b>	<b>59</b>			<b>142</b>

## January 2018 through April 2023

### Stinging Insects

(Africanized honeybees, yellow jackets, bumble bees, wasps, carpenter bees, etc.)

### Service Requests and Treatments

MONTH	2018	2019	2020	2021	2022	2023
Jan.	34/19/8	44/24/9	35/31/11	41/33/18	14/10/5	41/23/9
Feb.	74/38/11	75/42/20	48/43/15	42/35/18	79/46/18	53/31/6
Mar.	115/70/26	117/59/22	97/84/31	78/67/27	148/94/20	40/29/3
Apr.	418/216/71	448/209/68	75/52/18	207/140/65	230/145/53	117/59/17
May	301/184/77	436/211/74	180/137/45	186/105/63	258/159/48	
June	395/218/92	481/215/83	167/134/51	153/91/66	227/162/75	
July	367/216/112	387/196/65	236/199/87	100/43/31	222/180/71	
Aug.	358/243/142	412/261/94	232/197/83	136/74/46	161/113/52	
Sept.	311/206/110	488/292/101	200/171/69	107/66/38	153/109/41	
Oct.	269/185/88	214/121/46	158/129/61	163/97/43	160/114/67	
Nov.	177/115/42	236/139/53	86/64/29	75/61/29	56/39/13	
Dec.	52/30/12	53/34/8	42/33/13	22/17/10	46/42/19	
<b>TOTAL</b>	2803/1709/751	3391/1803/643	1556/1274/513	1310/829/454	1754/1213/482	

Figures listed above represent the following: total number of calls the district received, service request responses, and total number of treatments.

# Current Status Summary

## Vector Ecology Monthly Report

April 2023

**Sentinel Chickens:** See “WNV Update” section.

**Adult Mosquito Collections:** See “WNV Update” section.

### Midge Collections:

**Ballona Creek:** During this reporting period, adult midge populations at the Ballona Creek averaged 0.012210 grams/trap night.

Samples averaged 0.001056 grams/trap night over the last reporting period.

**Palos Verdes Peninsula:** Information on Sweet Itch is available on the District's website.



# Los Angeles County West Vector Control District

## 2023 Tick Collection Results

Date	Collection Location	# of Ticks	Result
1/13/23	Rolling Hills – Bowie Trail	0	N/A
1/13/23	Rolling Hills – Lower Willow Springs Trail	0	N/A
1/13/23	Rolling Hills – Purple Canyon Trail	0	N/A
1/13/23	Rolling Hills – Upper Willow Springs Trail	0	N/A
1/18/23	Solstice Canyon Park - North Loop	2	Negative
1/18/23	Solstice Canyon Park - South Loop	0	N/A
1/20/23	Topanga State Park - Dead Horse Trail	8	Negative
1/20/23	Topanga State Park - Musch Trail	10	Negative
1/23/23	Paramount Ranch - Coyote Trail	0	N/A
1/24/23	Rocky Oaks State Park - Overlook Trail	0	N/A
1/27/23	Will Rogers State Park - Betty Rogers Trail	14	Negative
1/27/23	Will Rogers State Park - Backbone Trail	7	Negative
1/31/23	Malibu - Muholland Hwy Trailhead, Backbone Trail East	0	N/A
2/3/23	Kenneth Hahn State Recreation Area – City View Trail	0	N/A
2/3/23	Malibu - Kanan Dume Trailhead, Backbone Trail North	0	N/A
2/3/23	Malibu - Kanan Dume Trailhead, Backbone Trail South	0	N/A
2/3/23	Sullivan Canyon Park - Canyon Trail	0	N/A
2/3/23	Sullivan Canyon Park - Flood Control Trail	1	Negative
2/6/23	Malibu Creek State Park - Chaparral Trail	1	Negative
2/6/23	Malibu Creek State Park - Mott Road	4	Negative
2/7/23	Tapia State Park - Lower End Trail	0	N/A
2/7/23	Tapia State Park - Spur Trail	2	Negative
2/9/23	Palos Verdes Estates - Apsley Path	3	Negative
2/9/23	Palos Verdes Estates - Bluff Cove	3	Negative
2/9/23	Rolling Hills Estates - George F. Canyon Stein Hale Nature Trail	0	N/A
2/10/23	Rancho Palos Verdes - Forrestal Reserve, Pirate Trail	0	N/A
2/10/23	Rancho Palos Verdes - Forrestal Reserve, Quarry Trail	0	N/A
2/10/23	Rancho Palos Verdes - Ocean Trails Preserve, East Boundary Trail	0	N/A



# Los Angeles County West Vector Control District

## 2023 Tick Collection Results

Date	Collection Location	# of Ticks	Result
2/10/23	Rancho Palos Verdes - Ocean Trails Preserve, Gnatcatcher Trail	0	N/A
2/14/23	Malibu - Piuma Backbone Trail	16	Negative
2/14/23	Malibu Creek State Park - Cage Creek Trail	2	Negative
2/14/23	Paramount Ranch - Coyote Trail	0	N/A
2/17/23	Rancho Palos Verdes - Cañada Park, N. Cañada Trail	0	N/A
2/17/23	Rancho Palos Verdes - Cañada Park, S. Cañada Trail	0	N/A
2/17/23	Rancho Palos Verdes - Crooked Patch Trail	0	N/A
2/17/23	Rancho Palos Verdes - McBride Trail	0	N/A
2/20/23	Escondido Canyon Park - Escondido Canyon Trail	0	N/A
2/20/23	Malibu - Zuma Ridge Trailhead, Zuma Ridge Trail	0	N/A
2/21/23	Malibu - Muholland Hwy Trailhead, Backbone Trail East	0	N/A
2/22/23	Malibu - Kanan Dume Trailhead, Backbone Trail North	0	N/A
2/22/23	Malibu - Kanan Dume Trailhead, Backbone Trail South	0	N/A
3/1/23	Solstice Canyon Park - North Loop	1	Negative
3/1/23	Solstice Canyon Park - South Loop	0	N/A
3/2/23	Tapia State Park - Lower End Trail	0	N/A
3/2/23	Tapia State Park - Spur Trail	5	Negative
3/3/23	Rancho Palos Verdes - Abalone Cove Reserve, Portuguese Pt. Loop Trail	0	N/A
3/3/23	Rancho Palos Verdes - Abalone Cove Reserve, Sea Dahlia Trail	0	N/A
3/3/23	Rolling Hills Estates - Linden Chandler Preserve, Chandler Loop Trail	0	N/A
3/3/23	Rolling Hills Estates - Linden Chandler Preserve, Empty Saddle Loop Trail	0	N/A
3/6/23	Cheseboro Canyon - Modelo Trail	0	N/A
3/6/23	Paramount Ranch - Coyote Trail	0	N/A
3/7/23	Latigo Canyon - Eastside Backbone Trail	0	N/A
3/7/23	Rocky Oaks State Park - Overlook Trail	0	N/A
3/9/23	Malibu - Piuma Backbone Trail	6	Negative
3/9/23	Malibu Creek State Park - Cage Creek Trail	0	N/A
3/9/23	Rancho Palos Verdes - Portuguese Bend Reserve, Burma Trail	0	N/A



# Los Angeles County West Vector Control District

## 2023 Tick Collection Results

Date	Collection Location	# of Ticks	Result
3/9/23	Rancho Palos Verdes - Portuguese Bend Reserve, Peacock Flats Trail	0	N/A
3/9/23	Topanga State Park - Dead Horse Trail	14	Negative
3/9/23	Topanga State Park - Musch Trail	22	Negative
3/13/23	Sullivan Canyon Park - Canyon Trail	1	Negative
3/13/23	Sullivan Canyon Park - Flood Control Trail	10	Negative
3/13/23	Will Rogers State Park - Betty Rogers Trail	3	Negative
3/13/23	Will Rogers State Park - Backbone Trail	1	Negative
3/17/23	Franklin Canyon Park - Ranch Trail	0	N/A
3/17/23	Franklin Canyon. Park - Hastain Trail	0	N/A
3/17/23	Palos Verdes Estates - Apsley Path	1	Negative
3/17/23	Palos Verdes Estates - Bluff Cove	1	Negative
3/23/23	Rancho Palos Verdes - Abalone Cove Reserve, Portuguese Pt. Loop Trail	0	N/A
3/23/23	Rancho Palos Verdes - Abalone Cove Reserve, Sea Dahlia Trail	0	N/A
3/23/23	Rolling Hills Estates - George F. Canyon Stein Hale Nature Trail	0	N/A
3/24/23	Rancho Palos Verdes - Cañada Park, N. Cañada Trail	0	N/A
3/24/23	Rancho Palos Verdes - Cañada Park, S. Cañada Trail	0	N/A
3/30/23	Rancho Palos Verdes - Crooked Patch Trail	0	N/A
3/30/23	Rancho Palos Verdes - McBride Trail	0	N/A
3/30/23	Rancho Palos Verdes - Ocean Trails Preserve, East Boundary Trail	0	N/A
3/30/23	Rancho Palos Verdes - Ocean Trails Preserve, Gnatcatcher Trail	0	N/A
3/31/23	Rancho Palos Verdes - Portuguese Bend Reserve, Burma Trail	0	N/A
3/31/23	Rancho Palos Verdes - Portuguese Bend Reserve, Peacock Flats Trail	0	N/A
3/31/23	Rolling Hills Estates - Linden Chandler Preserve, Chandler Loop Trail	0	N/A
3/31/23	Rolling Hills Estates - Linden Chandler Preserve, Empty Saddle Loop Trail	0	N/A
4/6/23	Rolling Hills – Bowie Trail	0	N/A
4/6/23	Rolling Hills – Lower Willow Springs Trail	1	Negative
4/6/23	Rolling Hills – Purple Canyon Trail	1	Negative
4/6/23	Rolling Hills – Upper Willow Springs Trail	2	Negative

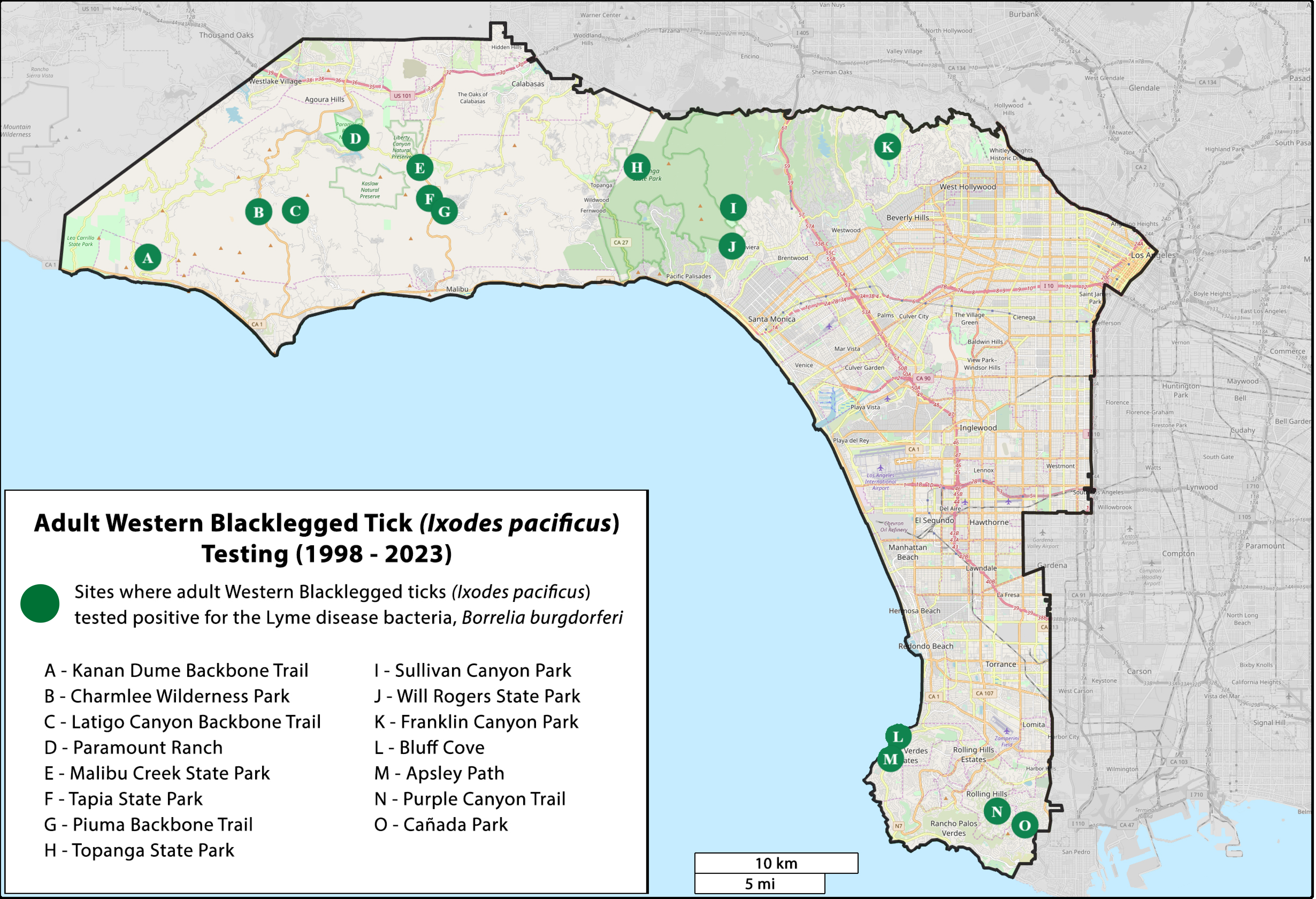


Los Angeles County West Vector Control District

## 2023 Tick Collection Results

Date	Collection Location	# of Ticks	Result
4/14/23	Kenneth Hahn State Recreation Area – City View Trail	0	N/A
4/14/23	Rancho Palos Verdes - Forrestal Reserve, Pirate Trail	0	N/A
4/14/23	Rancho Palos Verdes - Forrestal Reserve, Quarry Trail	0	N/A





# Los Angeles County West Vector Control District



<b>5. Authorization to Hold Board Meetings by Teleconference in Compliance with AB 361</b>
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Staff Report:	Aaron Arugay
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Recommended Action:	Approve
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**Authorization to Hold Board Meetings by Teleconference  
in Compliance with Assembly Bill 361**

**To: Board of Trustees**

**From: Aaron Arugay, Executive Director**

**Date: May 11, 2023**

For authorization: Consider finding by a majority vote pursuant to Government Code sections 54953 (e) that the Board continue to have teleconferencing meetings due to the dangers posed by the COVID-19 pandemic and the measures to promote social distancing that have been recommended.

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Under AB 361, local agencies can hold meetings without a public meeting space and without providing notice of the board members' teleconference locations if there is a Governor-proclaimed state of emergency and either (1) state or local officials are imposing or recommending measures to promote social distancing or (2) the Board determines that meeting in person would present imminent risks to the health or safety of attendees. These findings were made by the Board on January 12, 2023.

To continue meeting remotely in compliance with Government Code section 54953(b)(3), the Board must make the following findings every 30 days pursuant to Government Code section 54953(e)(3):

- (A) The Board must reconsider the circumstances of the state of emergency and
- (B) Determine that any of the following circumstances exist:
  - (i) The state of emergency continues to directly impact the ability of the members to meet safely in person, or
  - (ii) State or local officials continue to impose or recommend measures to promote social distancing.

As of May 4, 2023, the Los Angeles County Department of Public Health has reported 36,247 residents of Los Angeles County have died from the virus.

On May 4, 2023, the Los Angeles County Department of Public Health reported a weekly COVID case count of 2,533, a 7-day average of 266 hospitalizations as well as 51 weekly deaths. Public Health also reported a new COVID-19 strain known as "Arcturus" has been confirmed in Los Angeles County and may account for 10.3% of new COVID-19 cases in California.

On December 15, 2022, the Occupational Safety and Health Standards Board voted to adopt non-emergency COVID-19 prevention regulations. These regulations took effect on February 3, 2023 and will remain in effect for two years after the effective date, except for the record-keeping subsections that will remain in effect for three years. Under the new non-emergency standards that went into effect 2-3-2023 it states:

"(2) When determining measures to prevent COVID-19 transmission and to identify and correct COVID-19 hazards, employers shall review applicable orders and guidance related to COVID-19 from the State of California and the local health department with

jurisdiction over the workplace and shall treat COVID-19 as an airborne infectious disease. COVID-19 prevention controls include remote work, physical distancing, reducing the density of people indoors, moving indoor tasks outdoors, implementing separate shifts and/or break times, restricting access to the work area, and other prevention measures, in addition to the requirements of this section"

If the authorization to continue to meet by teleconference is approved by a majority vote, the next board meeting will also be held remotely unless facts on the ground change significantly. In accordance with AB 361, the ability to hold meetings by teleconference will need to be reauthorized every 30 days.

**Recommendation:**

Move that the Board continue to hold meetings via teleconference pursuant to Government Code section 54953(e) and find that (i) it has reconsidered the circumstances of the COVID-19 state of emergency, and (ii) state or local officials continue to impose or recommend measures to promote social distancing.

Motion:  
Second:

Ayes:  
Noes:  
Abstentions:

**6. Closed Session**

Recess to Closed Session: This time has been set aside for the Board to meet in closed session to discuss matters pursuant to Government Code section 54957(b)(1)  
Public Employee Discipline

**7. Closed Session Report**

General Counsel for the District will make a report regarding the action taken during the closed session.

8.

**Board of Trustees Comments**

Staff Report:

None Scheduled

Recommended Action:

As determined by the Board

<div data-bbox="235 279 267 315">9.</div> <div data-bbox="634 279 907 315">Motion to Adjourn</div>
<div data-bbox="235 363 560 399">Recommended Action:</div> <div data-bbox="846 363 967 399">Approve</div>