



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

March 14, 2024

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

BOARD OF TRUSTEES

President
NANCY GREENSTEIN
Santa Monica

Vice President
BILL AILOR
Palos Verdes Estates

Secretary
BARBARA BARSOCCHINI
Malibu

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

**March 14, 2024
7:30 p.m.**

CHAD BLOUIN
West Hollywood

JAMES R. BOZAJIAN
Calabasas

MARY DRUMMER
Redondo Beach

JAMES FASOLA
Hermosa Beach

BARBARA FERRARO
Rancho Palos Verdes

JAY GARACOCHEA
Culver City

JIM GAZELEY
Lomita

MIKE GRIFFITHS
Torrance

PAT KEARNEY
Lawndale

CHERYL MATTHEWS
Inglewood

WAYNE POWELL
Manhattan Beach

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**

**March 14, 2024
7:30 p.m.**

NOTICE TO THE PUBLIC

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. 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 a 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. Correspondence**
 - The City of Lawndale has appointed Councilmember Pat Kearny to the Board of Trustees for a two-year term.**
- iv. Public Comments**

1. Receive and File the 2022-2023 Independent Auditor's Annual Financial Report for the Los Angeles County West Vector Control District	
Scheduled Consultant:	Jonathan Abadesco, CPA
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>Jonathan Abadesco, with C.J. Brown & Company CPAs will be present at the meeting to answer any questions with respect to the 2022-2023 independent audit and financial report.</p>	

2. Minutes of the January 18, 2024, Regular Meeting of the Board of Trustees	
Staff Report:	None Scheduled
Recommended Action:	Approve

3. Financial Report for January - February 2024 A) Schedule of Investments B) Bills and Salaries	
Staff Report:	None Scheduled
Recommended Action:	Approve

4. Executive Director's Report	
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

5. Board of Trustees Comments	
Recommended Action:	As Determined by the Board

6. Motion to Adjourn	
Recommended Action:	Approve

1. Receive and File the 2022-2023 Independent Auditor's Annual Financial Report for the Los Angeles County West Vector Control District

Scheduled Consultant:

Jonathan Abadesco, CPA

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.

Jonathan Abadesco, with C.J. Brown & Company CPAs will be present at the meeting to answer any questions with respect to the 2022-2023 independent audit and financial report.



**Los Angeles County West
Vector Control District**

Annual Financial Report

For the Fiscal Year Ended June 30, 2023



Board of Trustees as of June 30, 2023

Name	Representing	Title	Term Expiration
Cheryl Matthews	Inglewood	President	12/2024
Nancy Greenstein	Santa Monica	Vice President	12/2023
Bill Ailor	Palos Verdes Estates	Secretary	12/2023
Mike Griffiths	Torrance	Trustee	12/2024
Barbara Barsocchini	Malibu	Trustee	12/2024
James Bozajian	Calabasas	Trustee	12/2024
Mary Drummer	Redondo Beach	Trustee	12/2024
James Fasola	Hermosa Beach	Trustee	12/2024
Jay Garacochea	Culver City	Trustee	12/2024
Jim Gazeley	Lomita	Trustee	12/2023
Jake Dupree	Manhattan Beach	Trustee	12/2024
James Osborne	Lawndale	Trustee	12/2023
Barbara Ferraro	Rancho Palos Verdes	Trustee	12/2024
Steve Zuckerman	Rolling Hills Estates	Trustee	12/2023
Chad Blouin	West Hollywood	Trustee	12/2024

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

Los Angeles County West Vector Control District

Annual Financial Report

For the Fiscal Year Ended June 30, 2023

Los Angeles County West Vector Control District
Annual Financial Report
For the Fiscal Year Ended June 30, 2023

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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, 2023, 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, 2023, 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 38 through 44, 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 March 14, 2024, 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 this 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 45 and 46.

C.J. Brown & Company, CPAs
Cypress, California
March 14, 2024

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Los Angeles County West Vector Control District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

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, 2023 (with comparative information for fiscal year ended June 30, 2022). 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, 2023, the District's:

- Net position increased 6.55% or \$1,130,613 to \$18,391,359.
- Total revenues increased 23.57% or \$2,043,725 to \$10,715,128.
- Program revenues increased 24.74% or \$1,663,836 to \$8,388,051.
- General revenues increased 19.51% or \$379,889 to \$2,327,077.
- Total expenses increased 31.09% or \$2,273,069 to \$9,584,515.

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 2022-2023 was \$14.65 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, 2023

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 37.

Los Angeles County West Vector Control District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2023

Government-wide Financial Analysis

Condensed Statements of Net Position

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Assets:			
Current assets	\$ 7,379,870	5,567,208	1,812,662
Non-current assets	14,033,352	14,474,820	(441,468)
Total assets	<u>21,413,222</u>	<u>20,042,028</u>	<u>1,371,194</u>
Deferred outflows of resources	<u>3,164,499</u>	<u>1,908,251</u>	<u>1,256,248</u>
Liabilities:			
Current liabilities	126,576	130,046	(3,470)
Non-current liabilities	5,606,766	2,059,472	3,547,294
Total liabilities	<u>5,733,342</u>	<u>2,189,518</u>	<u>3,543,824</u>
Deferred inflows of resources	<u>453,020</u>	<u>2,500,015</u>	<u>(2,046,995)</u>
Net position:			
Net investment in capital assets	14,033,352	14,168,058	(134,706)
Unrestricted	4,358,007	3,092,688	1,265,319
Total net position	<u>\$ 18,391,359</u>	<u>17,260,746</u>	<u>1,130,613</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 \$18,391,359 as of June 30, 2023.

A large portion of the District's net position (76.30% as of June 30, 2023) 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 2023, the District showed a positive balance in its unrestricted net position of \$4,358,007, which may be utilized in future years. (See Note 7)

Condensed Statements of Activities

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Expenses:			
Mosquito and vector control	\$ 9,584,515	7,311,446	2,273,069
Total expenses	<u>9,584,515</u>	<u>7,311,446</u>	<u>2,273,069</u>
Revenues:			
Program revenues	8,388,051	6,724,215	1,663,836
General revenues	2,327,077	1,947,188	379,889
Total revenues	<u>10,715,128</u>	<u>8,671,403</u>	<u>2,043,725</u>
Changes in net position	<u>1,130,613</u>	<u>1,359,957</u>	<u>(229,344)</u>
Net position, beginning of period	<u>17,260,746</u>	<u>15,900,789</u>	<u>1,359,957</u>
Net position, end of period	<u>\$ 18,391,359</u>	<u>17,260,746</u>	<u>1,130,613</u>

Los Angeles County West Vector Control District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2023

Government-wide Financial Analysis, continued

The statement of activities shows how the District's net position changed during the fiscal year. In fiscal year 2023, the District's net position increased 6.55% or \$1,130,613 to \$18,391,359 from ongoing operations.

A closer examination reveals that:

The District's total revenues from all sources increased 23.57% or \$2,043,725 to \$10,715,128. Program revenues increased 24.74% or \$1,663,836, due primarily to an increase in property benefit assessments. General revenues increased 19.51% or \$379,889, primarily due to increases of \$294,990 in property tax revenue, and \$97,161 in interest earnings as compared to the prior year.

The District's total expenses increased 31.09% or \$2,273,069 to \$9,584,515, primarily due to increases of \$1,954,159 in salaries and benefits, \$109,263 in insecticides and safety, \$69,395 in security system, \$60,875 in retirement, and \$53,719 in insurance 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, 2023, the District's General Fund reported a fund balance of \$7,303,058, 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 \$2,999,600 less than budgeted. The variance is principally due to the District under budgeting of capital outlay, salaries and benefits, and office and educational. Actual revenues were greater than the anticipated budget by \$633,503, primarily due to property taxes and service revenues being more than budgeted. (See Budgetary Comparison Schedule for General Fund under Required Supplementary Information section on pages 38 and 39)

Capital Asset Administration

Changes in capital assets for the year were as follows:

	Balance 2022	Additions	Deletions/ Transfers	Balance 2023
Non-depreciable assets	9,119,892	-	-	9,119,892
Depreciable assets	10,019,490	171,664	-	10,191,154
Accumulated depreciation	(4,971,324)	(306,370)	-	(5,277,694)
Total capital assets, net	14,168,058	(134,706)	-	14,033,352

At the end of fiscal year 2023, the District's investment in capital assets amounted to \$14,033,352 (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's furniture, fixtures and equipment in the amount of \$99,574 and vehicles in the amount \$72,090. (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, 2023

Conditions Affecting Current Financial Position

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, 2023

	<u>2023</u>
Current assets:	
Cash and cash equivalents (note 2)	\$ 6,669,697
Accrued interest receivable	55,306
Accounts receivable – property taxes	<u>654,867</u>
Total current assets	<u>7,379,870</u>
Non-current assets:	
Capital assets, not being depreciated (note 3)	9,119,892
Capital assets, being depreciated (note 3)	<u>4,913,460</u>
Total non-current assets	<u>14,033,352</u>
Total assets	<u>21,413,222</u>
Deferred outflows of resources:	
Deferred pension outflows (note 6)	2,438,115
Deferred OPEB outflows (note 5)	<u>726,384</u>
Total deferred outflows of resources	<u>3,164,499</u>
Current liabilities:	
Accounts payable and accrued expenses	76,812
Long-term liabilities – due within one year:	
Compensated absences (note 4)	<u>49,764</u>
Total current liabilities	<u>126,576</u>
Non-current liabilities:	
Long-term liabilities – due in more than one year:	
Compensated absences (note 4)	447,876
Net OPEB liability (note 5)	585,467
Net pension liability (note 6)	<u>4,573,423</u>
Total non-current liabilities	<u>5,606,766</u>
Total liabilities	<u>5,733,342</u>
Deferred inflows of resources:	
Deferred pension inflows (note 6)	299,313
Deferred OPEB inflows (note 5)	<u>153,707</u>
Total deferred inflows of resources	<u>453,020</u>
Net position: (note 7)	
Net investment in capital assets	14,033,352
Unrestricted	<u>4,358,007</u>
Total net position	<u><u>\$ 18,391,359</u></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, 2023

	<u>2023</u>
Expenses:	
Mosquito and vector control:	
Salaries and benefits	\$ 5,100,184
Retirement	872,105
Medical	735,878
Clothing and household	75,598
Insurance	465,146
Vector ecology and laboratory	87,303
Maintenance and equipment	102,087
Building maintenance	80,885
Membership dues	19,651
Training, meetings and conferences	21,411
Office and educational	109,718
Professional services	602,001
Insecticides and safety	601,280
Transportation	92,301
Utilities	178,061
Communications	51,348
Security system	83,188
Depreciation	<u>306,370</u>
Total expenses	<u>9,584,515</u>
Program revenues:	
Charges for services – property	
benefit assessment	<u>8,388,051</u>
Total program revenues	<u>8,388,051</u>
Net program revenues	<u>(1,196,464)</u>
General revenues:	
Property taxes	2,104,818
Interest earnings	119,393
Other	<u>102,866</u>
Total general revenues	<u>2,327,077</u>
Changes in net position	1,130,613
Net position, beginning of period	<u>17,260,746</u>
Net position, end of period	<u>\$ 18,391,359</u>

See accompanying notes to the basic financial statements

Los Angeles County West Vector Control District
Balance Sheet
June 30, 2023

	<u>General Fund</u>	<u>Reclassifications & Eliminations</u>	<u>Statement of Net Position</u>
Current assets:			
Cash and cash equivalents	\$ 6,669,697	-	6,669,697
Accrued interest receivable	55,306	-	55,306
Accounts receivable – property taxes	654,867	-	654,867
Total current assets	<u>7,379,870</u>	<u>-</u>	<u>7,379,870</u>
Non-current assets:			
Capital assets, not being depreciated	-	9,119,892	9,119,892
Capital assets, being depreciated	-	4,913,460	4,913,460
Total non-current assets	<u>-</u>	<u>14,033,352</u>	<u>14,033,352</u>
Total assets	<u>7,379,870</u>	<u>14,033,352</u>	<u>21,413,222</u>
Deferred outflows of resources:			
Deferred pension outflows	-	2,438,115	2,438,115
Deferred OPEB outflows	-	726,384	726,384
Total deferred outflows of resources	<u>-</u>	<u>3,164,499</u>	<u>3,164,499</u>
Current liabilities:			
Accounts payable and accrued expenses	76,812	-	76,812
Long-term liabilities – due within one year:			
Compensated absences	-	49,764	49,764
Total current liabilities	<u>76,812</u>	<u>49,764</u>	<u>126,576</u>
Non-current liabilities:			
Long-term liabilities – due in more than one year:			
Compensated absences	-	447,876	447,876
Net OPEB liability	-	585,467	585,467
Net pension liability	-	4,573,423	4,573,423
Total non-current liabilities	<u>-</u>	<u>5,606,766</u>	<u>5,606,766</u>
Total liabilities	<u>76,812</u>	<u>5,656,530</u>	<u>5,733,342</u>
Deferred inflows of resources:			
Deferred pension inflows	-	299,313	299,313
Deferred OPEB inflows	-	153,707	153,707
Total deferred inflows of resources	<u>-</u>	<u>453,020</u>	<u>453,020</u>
Fund balance:			
Unassigned	7,303,058	(7,303,058)	-
Total fund balance	<u>7,303,058</u>	<u>(7,303,058)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 7,379,870</u>		
Net position:			
Net investment in capital assets		14,033,352	14,033,352
Unrestricted		4,358,007	4,358,007
Total net position		<u>\$ 18,391,359</u>	<u>18,391,359</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, 2023

Reconciliation:

Fund balance of governmental fund	\$	7,303,058
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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		-
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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		14,033,352
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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		2,438,115
Deferred OPEB outflows		726,384
Deferred pension inflows		(299,313)
Deferred OPEB inflows		(153,707)

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		(497,640)
Net OPEB liability		(585,467)
Net pension liability		(4,573,423)

Net position of governmental activities	\$	<u>18,391,359</u>
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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, 2023

	<u>General Fund</u>	<u>Reclassifications & Eliminations</u>	<u>Statement of Activities</u>
Expenditures/Expenses:			
Mosquito and vector control operations:			
Salaries and benefits	\$ 4,556,751	543,433	5,100,184
Retirement	872,105	-	872,105
Medical	735,878	-	735,878
Clothing and household	75,598	-	75,598
Insurance	465,146	-	465,146
Vector ecology and laboratory	87,303	-	87,303
Maintenance and equipment	102,087	-	102,087
Building maintenance	80,885	-	80,885
Membership dues	19,651	-	19,651
Training, meetings and conferences	21,411	-	21,411
Office and educational	109,718	-	109,718
Professional services	602,001	-	602,001
Insecticides and safety	601,280	-	601,280
Transportation	92,301	-	92,301
Utilities	178,061	-	178,061
Communications	51,348	-	51,348
Security system	83,188	-	83,188
Depreciation	-	(306,370)	306,370
Capital outlay	171,664	171,664	-
Total expenditures/expenses	<u>8,906,376</u>	<u>408,727</u>	<u>9,584,515</u>
Program revenues:			
Charges for services – property benefit assessments	8,388,051	-	8,388,051
Total program revenues	<u>8,388,051</u>	<u>-</u>	<u>8,388,051</u>
Net program expense			<u>(1,196,464)</u>
General revenues:			
Property taxes	2,104,818	-	2,104,818
Interest earnings	119,393	-	119,393
Other	102,866	-	102,866
Total general revenues	<u>2,327,077</u>	<u>-</u>	<u>2,327,077</u>
Total revenues	<u>10,715,128</u>	<u>-</u>	<u>10,715,128</u>
Excess of revenues over expenditures	<u>1,808,752</u>	<u>(408,727)</u>	<u>1,130,613</u>
Changes in net position	<u>1,808,752</u>	<u>(408,727)</u>	<u>1,130,613</u>
Fund balance/Net position – beginning of period	<u>5,494,306</u>	<u>-</u>	<u>17,260,746</u>
Fund balance/Net position – end of period	<u>\$ 7,303,058</u>	<u>-</u>	<u>18,391,359</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, 2023

Reconciliation:

Net change in fund balance of governmental fund	\$	1,808,752
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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 depreciation exceeded capital outlay in the current period.

(134,706)

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

73,796

Net change in net OPEB asset and related accounts

(182,962)

Net change in net pension liability and related accounts

(434,267)

Changes in net position of governmental activities	\$	<u>1,130,613</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, 2023

(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, 2023

(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 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.

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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

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

C. Financial Reporting, continued

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.

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.

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.

C. 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. 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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

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

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

3. 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.

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 30th. 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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

(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

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.

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, 2021
- Measurement date: June 30, 2022
- Measurement period: July 1, 2021 to June 30, 2022

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, 2022
- Measurement date: June 30, 2022
- Measurement period: For the period ended June 30, 2022

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, 2023

(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, 2023

(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.

(2) Cash and Cash Equivalents

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

	<u>2023</u>
Cash and cash equivalents	\$ <u>6,669,697</u>

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

	<u>2023</u>
Deposits held with financial institutions	\$ 684,361
Deposits held with Los Angeles County Treasurer	5,668,939
Deposits held with Local Agency Investment Fund (LAIF)	<u>316,397</u>
Total	\$ <u>6,669,697</u>

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

	<u>2023</u>
Deposits held with Local Agency Investment Fund (LAIF)	260 days

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

(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)(3) 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.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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, 2023

(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 2023, 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, 2023

(3) Capital Assets

Changes in capital assets for the year were as follows:

	<u>Balance 2022</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2023</u>
Non-depreciable assets:				
Land and Land Development	\$ 9,119,892	-	-	9,119,892
Total non-depreciable assets	<u>9,119,892</u>	<u>-</u>	<u>-</u>	<u>9,119,892</u>
Depreciable assets:				
Building and Improvements	7,194,432	-	-	7,194,432
Vehicles	1,369,708	72,090	-	1,441,798
Furnitures, fixtures and equipment	<u>1,455,350</u>	<u>99,574</u>	<u>-</u>	<u>1,554,924</u>
Total depreciable assets	<u>10,019,490</u>	<u>171,664</u>	<u>-</u>	<u>10,191,154</u>
Less accumulated depreciation:				
Building and Improvements	(2,641,641)	(144,190)	-	(2,785,831)
Vehicles	(1,059,183)	(86,552)	-	(1,145,735)
Furnitures, fixtures and equipment	<u>(1,270,500)</u>	<u>(75,628)</u>	<u>-</u>	<u>(1,346,128)</u>
Total accumulated depreciation	<u>(4,971,324)</u>	<u>(306,370)</u>	<u>-</u>	<u>(5,277,694)</u>
Total depreciable assets, net	<u>5,048,166</u>	<u>(134,706)</u>	<u>-</u>	<u>4,913,460</u>
Total capital assets, net	\$ <u>14,168,058</u>			<u>14,033,352</u>

Major capital asset additions during the year include furniture, fixtures and equipment of \$99,574, and vehicles of \$72,090.

(4) Compensated Absences

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

	<u>Balance 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2023</u>	<u>Due Within One Year</u>	<u>Due in more than one year</u>
\$	<u>571,436</u>	<u>503,814</u>	<u>(577,610)</u>	<u>497,640</u>	<u>49,764</u>	<u>447,876</u>

(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, 2023

(5) Other Post-Employment Benefits, continued

Benefits Provided, continued

The District's current retiree benefit plan in effect at June 30, 2023, is summarized as follows:

	<u>Method A</u>	<u>Method 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, 2023, the following employees were covered by the benefit terms:

	<u>2023</u>
Participating active employees	38
Inactive employees or beneficiaries currently receiving benefit payments	<u>12</u>
Total plan membership	<u>50</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, 2023, 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, 2022, 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, 2023

(5) Other Post-Employment Benefits, continued

Changes in the Net OPEB Liability

Changes in the net OPEB liability for the year ended June 30, 2023, were as follows:

	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability/(Asset)</u>
Balance at beginning of year	\$ 3,759,332	4,066,094	(306,762)
Changes during the year:			
Service cost	122,854	-	122,854
Interest	253,806	-	253,806
Expected investment income	-	(542,588)	542,588
Administrative expenses	-	(1,033)	1,033
Actual benefit payments from trust	(93,296)	(93,296)	-
Experience (gains) / losses	(28,052)	-	(28,052)
Net change	255,312	(636,917)	892,229
Balance at end of year	\$ 4,014,644	3,429,177	585,467

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

For the fiscal year ended June 30, 2023, the District recognized OPEB expense through adjustment of the liability and related deferred outflow/inflow amortization of \$182,962.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>2023</u>	
<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	(153,707)
Changes in assumptions	433,748	-
Differences between projected and actual return on assets	292,636	-
Total	\$ 726,384	(153,707)

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

(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, 2023, 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:

Fiscal Year Ended June 30,	Deferred Net Outflows / (Inflows) of Resources
2024	\$ 83,290
2025	78,919
2026	57,015
2027	192,556
2028	29,786
Thereafter	131,111

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, 2022
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, 2023

(5) Other Post-Employment Benefits, continued

Actuarial Methods and Assumptions, continued

The actuarial assumptions used in the June 30, 2022 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, 2023 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%
Total	<u>100.00%</u>	

Discount Rate

As of June 30, 2023, the discount rate used to measure the net OPEB liability was 6.75%. 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, 2023, 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>1,145,000</u>	<u>585,467</u>	<u>124,615</u>

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

(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, 2023, the healthcare cost trend rate comparison was as follows:

		Current	
	Healthcare	Healthcare	Healthcare
	Cost Trend	Cost Trend	Cost Trend
	Rates - 1%	Rates	Rates + 1%
	3%	4%	5%
Net OPEB liability	\$ 21,351	585,467	1,292,615

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

See pages 40 and 41 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, 2023

(6) Defined Benefit Pension Plan, continued

Benefits Provided, continued

The Plans' provision and benefits in effect at June 30, 2023 are summarized as follows:

	Miscellaneous Risk Pool	
	Classic	PEPRA
	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%
2023:		
Required employee contribution rates	6.93%	6.75%
Required employer contribution rates	9.12%	7.47%

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, 2023, the contributions to the Plan was as follows:

	2023
Contributions – employer	\$ <u>685,867</u>

Net Pension Liability

As of June 30, 2023, the District reported net pension liability for its proportionate share of the net pension liability of each Plan as follows:

	2023
Proportionate share of net pension liability	\$ <u>4,573,423</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, 2023, the net pension liability of the Plan is measured as of June 30, 2022 (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, 2021 (the valuation date), rolled forward to June 30, 2022, using standard update procedures.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

(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, 2020	0.03346 %
Decrease in proportionate share	<u>(0.00489)</u>
Proportion – June 30, 2021	0.02857
Increase in proportionate share	<u>0.01102</u>
Proportion – June 30, 2022	<u>0.03959 %</u>

Deferred Outflows/Inflows of Resources Related to Pensions

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$434,267.

As June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>2023</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 685,867	-
Differences between actual and expected experience	30,331	-
Changes in assumptions	468,643	-
Net difference between projected and actual earnings on plan investments	837,730	-
Differences between actual contribution and proportionate share of contribution	-	(299,313)
Net adjustment due to differences in proportions of net pension liability	<u>415,544</u>	<u>-</u>
Total	\$ <u>2,438,115</u>	<u>(299,313)</u>

As of June 30, 2023, the District reported \$685,867 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, 2024.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

(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:

Fiscal Year Ended June 30,	Deferred Net Outflows / (Inflows) of Resources
2024	\$ 406,331
2025	347,046
2026	187,174
2027	512,384
2028	-
Thereafter	-

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation reports were determined using the following actuarial assumptions:

Valuation date	June 30, 2021 and 2020
Measurement date	June 30, 2022 and 2021
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions:	
Discount rate	6.90% and 7.15%
Inflation	2.30% and 2.50%
Salary increases	Varies by Entry Age and Service
Mortality Rate Table*	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on purchasing power applies

* The mortality table was developed based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's 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 on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

(6) Defined Benefit Pension Plan, continued

Discount Rate, continued

This discount rate is not adjusted for administrative expenses. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

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

Asset Class	New Strategic Allocation	Real Return 1-10^{1,2}
Global Equity - Cap-weighted	30.00%	4.54% %
Global Equity Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management Study.

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, 2023, the discount rate comparison was the following:

	Discount Rate 1% Decrease 5.90%	Current Discount Rate 6.90%	Discount Rate 1% Increase 7.90%
District's net pension liability \$	<u>7,594,800</u>	<u>4,573,423</u>	<u>2,087,579</u>

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 42 through 44 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, 2023

(6) Defined Benefit Pension Plan, continued

Payable to the Pension Plan

At June 30, 2023, 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>2023</u>
Investment in capital assets:	
Capital assets, not being depreciated	\$ 9,119,892
Capital assets, being depreciated	<u>4,913,460</u>
Total investment in capital assets	<u>14,033,352</u>
Unrestricted net position:	
Spendable net position:	
Unrestricted:	
Designated for vector control	<u>4,358,007</u>
Total spendable net position	<u>4,358,007</u>
Total unrestricted net position	<u>4,358,007</u>
Total net position	<u>\$ 18,391,359</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, 2023, 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

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

(8) Risk Management, continued

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.

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, 2023, 2022, and 2021. 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, 2023, 2022, and 2021.

(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. 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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

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

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.

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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2023

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

Governmental Accounting Standards Board Statement No. 102

In December 2023, the GASB issued Statement No. 102 – *Certain Risk Disclosures*. The primary objective of this Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, 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, 2023, have been evaluated for possible adjustment to the financial statements or disclosure as of March 14, 2024, 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, 2023

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Mosquito and vector control:					
Salaries and benefits	\$ 5,160,248	-	5,160,248	4,556,751	603,497
Retirement	872,082	-	872,082	872,105	(23)
Medical	795,334	-	795,334	735,878	59,456
Clothing and household	74,500	-	74,500	75,598	(1,098)
Insurance	465,146	-	465,146	465,146	-
Vector ecology and laboratory	140,350	-	140,350	87,303	53,047
Maintenance and equipment	120,500	-	120,500	102,087	18,413
Building maintenance	111,066	-	111,066	80,885	30,181
Membership dues	20,600	-	20,600	19,651	949
Training, meetings and conferences	40,200	-	40,200	21,411	18,789
Office and educational	235,000	-	235,000	109,718	125,282
Professional services	669,200	-	669,200	602,001	67,199
Insecticides and safety	584,000	-	584,000	601,280	(17,280)
Transportation	130,000	-	130,000	92,301	37,699
Utilities	163,750	-	163,750	178,061	(14,311)
Communications	65,000	-	65,000	51,348	13,652
Security system	24,000	-	24,000	83,188	(59,188)
Capital outlay	2,235,000	-	2,235,000	171,664	2,063,336
Total expenditures	<u>11,905,976</u>	<u>-</u>	<u>11,905,976</u>	<u>8,906,376</u>	<u>2,999,600</u>
Program revenues:					
Charges for services – property assessments	8,200,262	-	8,200,262	8,388,051	187,789
Total program revenues	<u>8,200,262</u>	<u>-</u>	<u>8,200,262</u>	<u>8,388,051</u>	<u>187,789</u>
General revenues:					
Property taxes	1,866,156	-	1,866,156	2,104,818	238,662
Interest earnings	15,207	-	15,207	119,393	104,186
Gain on disposal of assets	-	-	-	-	-
Other	-	-	-	102,866	102,866
Total general revenues	<u>1,881,363</u>	<u>-</u>	<u>1,881,363</u>	<u>2,327,077</u>	<u>445,714</u>
Total revenues	<u>10,081,625</u>	<u>-</u>	<u>10,081,625</u>	<u>10,715,128</u>	<u>633,503</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(1,824,351)</u>	<u>-</u>	<u>(1,824,351)</u>	<u>1,808,752</u>	<u>3,633,103</u>
Net change in fund balance	<u>(1,824,351)</u>	<u>-</u>	<u>(1,824,351)</u>	<u>1,808,752</u>	<u>3,633,103</u>
Fund balance – beginning of period	<u>5,494,306</u>		<u>5,494,306</u>	<u>5,494,306</u>	
Fund balance – end of period	<u>\$ 3,669,955</u>		<u>3,669,955</u>	<u>7,303,058</u>	

Los Angeles County West Vector Control District
Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2023

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 at the beginning of the new fiscal 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, 2023
Last Ten Years*

		Measurement Dates					
		6/30/22	6/30/21	6/30/20	6/30/19	6/30/18	6/30/17
Total OPEB liability							
Service cost	\$	122,854	100,901	98,200	100,997	98,294	95,663
Interest		253,806	197,273	181,363	201,812	188,131	174,234
Benefit payments		(93,296)	(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		(28,052)	276,067	-	(487,647)	-	-
Changes in assumptions		-	522,270	-	-	-	-
Net change in total OPEB liability		255,312	991,601	172,288	(289,340)	206,277	202,030
Total OPEB liability – beginning of year		3,759,332	2,767,731	2,595,443	2,884,783	2,678,506	2,476,476
Total OPEB liability – end of year	\$	4,014,644	3,759,332	2,767,731	2,595,443	2,884,783	2,678,506
Plan fiduciary net position							
Expected investment income	\$	(542,588)	225,309	225,021	218,677	208,069	290,975
Administrative expenses		(1,033)	(1,240)	(1,602)	(682)	(5,604)	(2,444)
Actual benefit payments from trust		(93,296)	(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		(636,917)	791,747	4,031	95,879	159,147	272,151
Plan fiduciary net position – beginning		4,066,094	3,274,347	3,270,316	3,174,437	3,015,290	2,743,139
Plan fiduciary net position – ending		3,429,177	4,066,094	3,274,347	3,270,316	3,174,437	3,015,290
Net OPEB liability (asset) – ending	\$	585,467	(306,762)	(506,616)	(674,873)	(289,654)	(336,784)
Covered payroll	\$	3,883,991	3,848,762	3,494,401	3,049,288	2,993,020	2,799,982
Net OPEB liability as a percentage of covered payroll		15.07%	-7.97%	-14.50%	-22.13%	-9.68%	-12.03%

Los Angeles County West Vector Control District
Schedule of Changes in Net OPEB Liability and Related Ratios, continued
As of June 30, 2023
Last Ten Years*

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

Changes in Benefit Terms –

There are no changes in benefit terms for the measurement period ended June 30, 2022.

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, 2023
Last Ten Years*

Description	Measurement Dates								
	6/30/22	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	0.03959%	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	\$ 4,573,423	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	\$ 3,883,991	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	117.75%	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	76.68%	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 2022, the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

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.

Los Angeles County West Vector Control District
Schedules of the District's Proportionate Share of the Net Pension Liability, continued
As of June 30, 2023
Last Ten Years*

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

Change of Assumptions and Methods, continued

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 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 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.

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, 2023
Last Ten Years*

Description	Fiscal Years Ended								
	6/30/23	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	\$ 685,867	630,601	568,294	487,576	402,675	323,422	287,906	236,206	201,059
Contributions in relation to the actuarially determined contribution	<u>(685,867)</u>	<u>(630,601)</u>	<u>(568,294)</u>	<u>(487,576)</u>	<u>(402,675)</u>	<u>(323,422)</u>	<u>(287,906)</u>	<u>(236,206)</u>	<u>(201,059)</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered payroll	\$ 4,210,491	3,883,991	3,848,762	3,494,401	3,049,288	2,993,020	2,799,982	2,575,493	2,492,396
Contribution's as a percentage of covered payroll	<u>16.29%</u>	<u>16.24%</u>	<u>14.77%</u>	<u>13.95%</u>	<u>13.21%</u>	<u>10.81%</u>	<u>10.28%</u>	<u>9.17%</u>	<u>8.07%</u>

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, 2023, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated March 14, 2024.

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
March 14, 2024

2. Minutes of the January 18, 2024, Regular Meeting of the Board of Trustees

Staff Report:	None Scheduled
Recommended Action:	Approve

Los Angeles County West Vector Control District
Minutes of the Regular Meeting of the Board of Trustees
January 18, 2024

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
James Fasola
Jay Garacochea
Mike Griffiths
Steve Zuckerman

Trustees Absent:

Barbara Ferraro
Jim Gazeley
Wayne Powell

Staff/Advisors Present:

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

3. Public Comments:

- none

4. Approve Minutes of the November 9, 2023, Board of Trustees Meeting

Motion by: Nancy Greenstein

Second: Mike Griffiths

Vote: Ayes: 8

Noes: 0

Abstentions: 2 (B. Barsocchini, J. Fasola)

(note: J. Bozajian unavailable for vote)

Action: Motion Passed

5. Approve Financial Report for November - December 2023

Motion by: James Fasola

Second: Mike Griffiths

Vote: Ayes: 10

Noes: 0

Abstentions: 0

(note: J. Bozajian unavailable for vote)

Action: Motion Passed

6. Approve Lowest Bid Received on December 8, 2023 for Construction of Roof Structure Over Existing Fish Tank Platform (Project No.:HII--1322400-A) – (Lowest Bidder- Metro Builders & Engineer Group, Ltd.)

Motion by: Chad Blouin
Second: Mike Griffiths
Vote: Ayes: 10
Noes: 1 (M. Drummer)
Abstentions: 0

Action: Motion Passed

7. Executive Director's Report

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

8. Election and Installation of the District Officers of the Board of Trustees for the 2004 Calendar Year.

President: Nancy Greenstein
Vice President: Bill Ailor
Secretary: Barbara Barsocchini

Motion by: Steve Zuckerman
Second: Mike Griffiths
Vote: Ayes: 11
Noes: 0
Abstentions: 0

Action: Motion Passed

9. Presentation to Cheryl Matthews in Recognition of Service as President of the Board of Trustees for 2023

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

Approved by the Board of Trustees

Barbara Barsocchini, Secretary

Date

3. Financial Report for January- February 2024
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: January 2024			
Fund/Account	Balance	% of Return January 2024	% of Return January 2023
LAIF*	329,995.66	4.01%	2.43%
LACIF**: P81	1,357,680.38	4.14%	3.28%
P82	4,603,384.53		
Bank of America Money Market Account	296,358.52	0.00%	0.00%
Bank of America Payroll Account	261,319.37	0.00%	0.00%
	6,848,738.46		

*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

December 21, 2023 to February 20, 2024

PAYEE NAME	DESCRIPTION	STATEMENT	AMOUNT
Payroll	Salaries/Payroll Taxes	PERIOD: DEC.1, 2023 TO JAN. 31, 2024	665,109.93
Aaron Arugay 5005	Mileage Reimbursements (MVCAC) 5254	Stmt. Date: 2/7/2024	639.46
ADAPCO, INC 2070	Insecticides 5232	Inv. No: 136087	72,740.86
Aegis Security & Investigations 1075	Security 5281	Stmt. Date: 1/2024, 2/2024	15,828.58
Airgas USA, LLC 1109	Ento/Lab Supplies, Equip. & Services 5115	Inv. No: 5505025178, 5505743861	105.18
Airport Marina FORD 1120	Auto Repair 5121	Inv. No: 654246	1,041.87
Alert Communications 1164	AHB Program Fund 5117	Stmt. Date: 1/2024, 2/2024	1,100.00
American Messaging 1215	Communications 5275	Inv. No: L8331976XM, L8331976YB	1,046.47
ARC Professional Services, INC. 1239	Outside Consultants/Services 5180	Stmt. Date: NOV. 2023 INV. 108, DEC, 2023, INV. NO.: 109	45,912.75
AT&T Mobility 3200	Communications 5275	Stmt. Date: 1/2024, 2/2024	3,687.77
Athens Sevices/United Pacific Waste 3921	Refuse Collection 5270	Stmt. Date: 1/2024, 2/2024	2,144.14
Bay Alarm Company 1378	Security 5281	Inv. No.: 21187862, 21216672	905.58
Best Best & Krieger 1404	Legal Services Fund 5184	Inv. No: 986131	1,386.00
Black Bird Fire Protection, Inc. 1441	Safety 5236	Inv .No: 20291011924, 20758021324	3,148.57
Brennan Estimating Services 1457	Safety 5236	Inv. No.: 10738	2,175.00
California Ice Co. 1570	Lab 5115: \$3,811.50; Safety 5236: \$1,386	Stmt. Date: 1/2024, 2/2024	3,135.00
Calpers Health Benefits 1610	Group Insurance 5035	Stmt. Date: JAN. 2024, FEB. 2024	120,014.70
Calpers Retirement System 1610	Retirement 2084; \$17,788.44; 5030: \$138,102.53	Stmt. Date: 11/30/23, 12/15/23, 12/31/23, 1/15/24	150,427.96
Capozza Electric 1624	Building Maintenance 5135	Stmt. Date: 09/22/2023	851.00
Catherine Taylor 5070	Mileage Reimbursements (MVCAC) 5254	Stmt. Date: 2/7/2024	206.48
C.J. Brown & Company, CPAs	Auditing 5183	Stmt. Date: 1/31/24	3,850.00
City of Los Angeles, PW Sanitation - IWB 1810	Building Maintenance 5135	Stmt. Date: 12/15/2023 INV.NO.: 20230990572	317.00
Cleaning Contract 1447	Janitorial 5131	Stmt. Date: 1/2024, 2/2024 INV. NO: 13318	3,924.00
Complete Office 1758	Office Exp.5170 \$785.26, Edu. 5171 \$59.22, Field Equip. 5127 \$46.57, Household 5051 \$296.18	Inv. No.: 4108733-1, 4108733-0, 4115574-0, 4115574-1, 4108733-2, 4122993-0, 4122993-1	1,187.23
CPS HR Consulting	Outside Consultants/Services 5180	Inv. No:0012140	3,863.60
Environmental Help, Inc. 2038	Outside Consultants/Services 5180	Inv. No.: WVCD-JAN24, WVCD-FEB24	2,994.00
Federal Express Corp. 2050	Office Expense 5170	Inv. No.: 8-356-31171, 8-363-85306, 8-38301839, 8-397-01491	953.75
Fisher Scientific Company LLC 2100	Entomology & Lab Equipment 5450	Inv. No.: 9139798, 9175823	15,987.16
Ford Pro 2106	Communications 5275	Stmt. Date: 1/2024, 2/2024	400.00
Golden State Elevator 2220	Building Maintenance 5135	Stmt. Date: 1/2024, 2/2024	432.65
Golden State Water Co. 3580	Water 5264	Stmt. Date: 1/2024, 2/2024	1,046.67
Green Grows Landscaping 2533	Building Maintenance 5135	Stmt. Date: 1/2024, 2/2024	560.00
Gregory Lawn Mower Shop 2244	Field Equipment & Repair 5127	Order# 1161 Date: 01/16/24	160.00

LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT

Bills & Salaries

December 21, 2023 to February 20, 2024

PAYEE NAME	DESCRIPTION	STATEMENT	AMOUNT
Grainger 2228	Field Equipment & Repair 5127	Inv. No.: 9964643424, 9964643432, 9964347513, 9964347539	1,064.86
Hartman Concrete Restoration 2296	Structure & Improvement 5416	Stmt. Date: 2/9/2024	21,250.00
Heather Teodoro 5098	Mileage Reimbursements (MVCAC) 5254	Stmt. Date: 2/7/2024	685.13
Henry P. Eng, CPA 2900	Bookkeeping 5186	Stmt. Date: 1/2024, 2/2024	5,300.00
Home Depot 2320	Safety 5236 \$833.76, Field Equipment 5127 \$310.27	Stmt. Date: 12/28/23, 1/28/24	1,144.02
Lewis Road Office Condo Assoc. 2579	Office Expense 5170	Stmt. Date: JAN. 2024, FEB. 2024	1,100.00
Liebert Cassidy Whitmore	Legal Services Fund 5184	Inv. No: 2555594, 257129, 257942, 257969	7,881.66
M & N Automotive Repair, Inc. 2661	Auto Parts/Repair 5121	Inv. No: 15400, 15440, 15019, 15464, 15472,15450	5,667.31
Mr. Bill Ailor 2990	Board Expenses 5161	MEETING OF 01/18/2024	100.00
Mr. Chad Garnet Blouin 2862	Board Expenses 5161	MEETING OF 01/18/2024	100.00
Mr. James Bozajian 2903	Board Expenses 5161	MEETING OF 01/18/2024	100.00
Mr. James Fasola 2921	Board Expenses 5161	MEETING OF 01/18/2024	100.00
Mr. Jay Garacochea 2907	Board Expenses 5161	MEETING OF 01/18/2024	100.00
Mr. Mike Griffiths 2924	Board Expenses 5161	MEETING OF 01/18/2024	100.00
Mr. Steve Zuckerman 2961	Board Expenses 5163	MEETING OF 01/18/2026	100.00
Ms. Barbara Barsocchini 3015	Board Expenses 5161	MEETING OF 01/18/2024	100.00
Ms. Cheryl Matthews 3013	Board Expenses 5161	MEETING OF 01/18/2024	100.00
Ms. Mary Drummer 3039	Board Expenses 5161	MEETING OF 01/18/2024	100.00
Ms. Nancy Greenstein 3043	Board Expenses 5161	MEETING OF 01/18/2024	100.00
Nationwide Retirement Solutions 3080	Deferred Comp. 2084	Stmt. Date: 12/31/23, 1/15/24, 1/31/24, 2/15/24	19,763.32
ODP Business Solutions/Office Depot 3163	Office Exp. 5170: \$806.27, Safety 5236: \$350.06	Inv. No: 348105206001, 348645626001, 350819071001, 350819456001	1,156.33
Pitney Bowes Global Financial Services LLC 3310	Office Expense 5170	Inv. No: 3106523543	330.14
Prudential Overall Supply 3361	Uniforms 5070	Stmt. Date: 12/31/23, 1/31/24	11,909.25
Redwing Business Advantage Account 3400	Uniforms 5070	Inv. No: 8-1-145136, 8-1-145245, 8-1-145570	521.25
Robson Dufau 5151	UNIFORMS 5070	Reimbursement Inv. 8/19/23	107.66
Santa Clara County Public Health Laboratory 3477	Ento/Lab Supplies, Equip. & Ser. 5115	Inv. No: 2240012	650.00
SATMOD0 LLC,	Communications 5275	Stmt. Date: 1/2024, 2/2024	985.58
Securitas Technology Corporation 3647	Security 5281	Inv. No: 6003821346, 6003821349	2,186.46
Shell Fleet Plus 3530	Gasoline 5251	Inv. No: 94383270, 95016403	7,482.40
Shred-It/ Stericycle, Inc. 3534	Refuse Collection 5270	Inv. No: 8006162446	422.30
Southern California Edison 3620	Electricity 5264	Stmt. Date: 12/28/23, 1/28/24	12,227.65
Spectrum/Charter Communications 3846	Communications 5275	Inv. No: 7204631212223, 7204631012224	4,158.00
Sterling Messenger Svcs. 3682	Office Expense 5170	Stmt. Date: 1/2024, 2/2024	1,675.50

LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT

Bills & Salaries

December 21, 2023 to February 20, 2024

PAYEE NAME	DESCRIPTION	STATEMENT	AMOUNT
Sun Life Financial 2175/ VSP 3998	Dental/Vision 5036	Stmt. Date: 1/2024, 2/2024	12,638.59
Sun Life Financial and Health Insurance Co. 2175	Voluntary Life Ins. 2084	Stmt. Date: 1/2024, 2/2024	1,002.33
Teletrac, Inc. 3730	Communications 5275	Stmt. Date: 1/2024, 2/2024	1,826.98
The Gas Company 3800	Gas 5261	Stmt. Date: 12/28/23, 1/28/24	450.69
ULINE 3907	Field Equip. 5127: \$43.89, Ento/Lab Supplies, Equip. & Ser. 5115 \$423.71	Inv. No.: 171570776, 174369296	467.60
United States Plastic Corp 3920	Educational Materials/Equip. 5171	Inv. No.: 6750136	604.86
Unum Life Insurance Co. Of America 3950	Long Term Disability Insurance 2084	Stmt. Date: 1/2024, 2/2024	7,878.26
Vector Control Joint Powers Agency 3970	Liability Premium 5102	Inv. No.: VCJPA-270	6,381.00
Vector-Borne Surveillance Account 2842	Conference Meetings/Training - Staff 5163	P.O. NO.: PE 022024HT345	5.00
VEOLIA ES Technical Solutions LLC 3835	Ento/Lab Supplies, Equip. & Ser. 5115	Inv. No.: MD136859 Sales Order: 106640	166.48
Verizon/Frontier 3991	Telephone 5267	Stmt. Date: 12/27/23, 1/27/24	8,989.31
Wex Bank (Exxon Mobil) 2830	Gasoline 5251	Stmt. Date: 1/2024, 2/2024	5,000.00
William McDougall 5190	Mileage Reimbursements (MVCAC) 5254	Stmt. Date: 2/7/2024	626.19
Bank Of America Bankcard Services	Household 5051	Ref. No.: 8878, 1790, 5740	351.58
Bank Of America Bankcard Services	Field Equipment 5127	Ref. No.: 4517	204.43
Bank Of America Bankcard Services	Conference, Meetings - Trustees 5162	Ref. No.: 7769, 9861, 6827, 1340	2,718.86
Bank Of America Bankcard Services	Conference Meetings/Training - Staff 5163	Ref. No.: 8169,9755,9763,1044,5050,7285, 6503, 6602, 6644, 7105. 7469	2,737.06
Bank Of America Bankcard Services	Office Expense 5170	Ref. No.: 4211,4048,2765, 4296,0077, 2786, 3157, 6091, 6054, 4401, 1219, 5367, 7648	3,645.97
Bank Of America Bankcard Services	Educational Materials/Equip. 5171	Ref. No.: 3077	59.95
Bank Of America Bankcard Services	Safety 5236	Ref. No.: 7187	421.98
Bank Of America Bankcard Services	Misc. parking fees 5254	Ref. No.: 0019, 1822, 0639, 0730	20.00
	Total Bills & Salaries:	Period: Jun. 20 to Aug. 20, 2023	1,292,249.30
Account Transfer (LACIF P81 Account to B of A Money Market Acct./Payroll Acct. #1465-01313			1,000,000.00

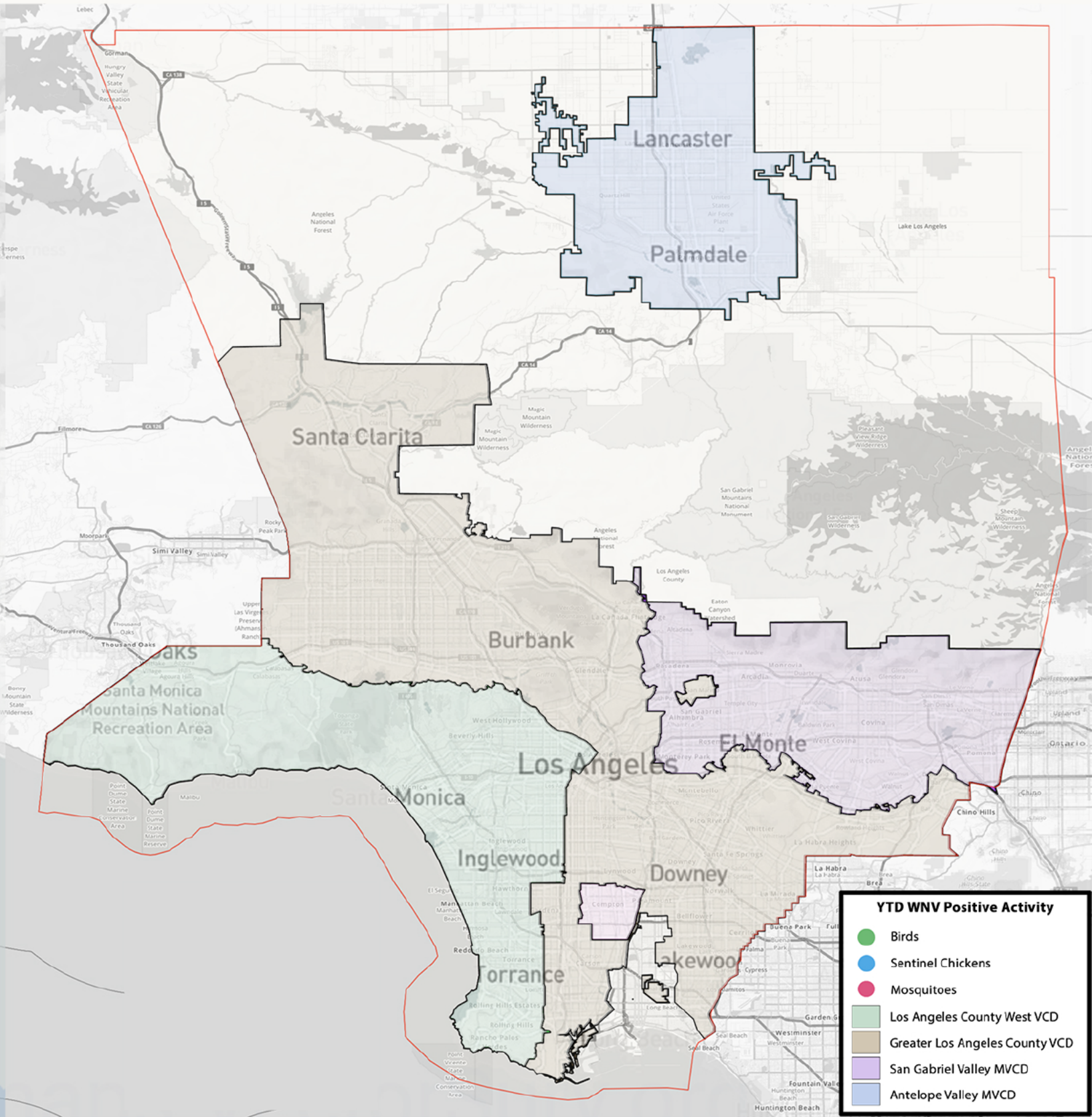
4. Executive Director's Report

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

West Nile Virus Activity 2024

Los Angeles County

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



YTD WNV Positive Activity

- Birds
- Sentinel Chickens
- Mosquitoes
- Los Angeles County West VCD
- Greater Los Angeles County VCD
- San Gabriel Valley MVCD
- Antelope Valley MVCD

West Nile Virus Activity 2024

Los Angeles County West Vector Control District

As of 2/20/24

City/Community	Dead Birds		Sentinel Chickens		Mosquito Pools	
	Positives to Date	Date of First Detection	Positives to Date	Date of First Detection	Positives to Date	Date of First Detection

YTD West Nile Virus Activity Within the District

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

February 2024

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).

The District continues to provide staff for public speaking engagements and community events through virtual technologies or in person.

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

February 2024

Field Operations

Hyperion Water Reclamation Plant:

The Hyperion plant continues to have multiple offline primary battery collector tanks and three offline final clarifiers during this period. All offline subdivisions are continuously monitored and are either drained or treated until all repair work is completed. Many sites in the plant experienced flooding from the recent rains. On February 5th and 6th, heavy rain flooded the facility with 4 ft. of water in some areas. Stagnant water remains a concern as repairs and cleanup are undertaken. Mosquito trap counts at the facility were at a moderate level during this period.

Chevron Refinery:

Area Treated:

64.62 sq. yds. (0.012 acres)

Type of Source:

2 box drain, 2 drain channel, 16 containers.

Treatment Products:

4.80 oz. (.30 lbs.) of FourStar 150-day BTI briquets

6.68 oz. (0.42 lbs.) of Altosid XR briquets

1.08 oz. (0.07 lbs.) of VectoBac granules

0.54 oz. (0.03 lbs.) of Altosid pellets

Baldwin Hills Oil Fields:

Area Treated:

3,708.65 sq. yds (0.761 acres)

Type of Source:

16 containers, 307 oil sumps, 2 box drain, 12 excess water, 3 pond

Treatment Products

212.96 oz. (13.3 lbs.) of FourStar 150-day BTI briquets

0.078 fl. oz (.001 gal.) of Agnique Liquid.

5.53 oz. (0.35 lbs.) of VectoMax granules

120.11 oz. (7.51 lbs.) of VectoLex granules

Ballona Wetlands:

Area Treated:

38,720.00 sq. yds (8.000 acres)

Type of Source:

8 Marsh

Treatment Products:

2560.00 oz. (160.0 lbs.) of VectoMax granules

Torrance Refinery:

Area Treated: 0

Type of Source: 0

Treatment Products: No treatment this period.

Underground Drains:

Area Treated:

32,011.69 sq yds (6.623 acres)

Type of Source:

294 underground drains

Treatment Products:

85.40 oz (5.34 lbs.) of VectoMax water soluble packets
2150.43 oz. (134.40 lbs.) of FourStar 150-day briquets
396.00 oz. (24.75 lbs.) of FourStar 45-day briquets
13.36 oz. (0.84 lbs.) of Altosid XR briquets
0.47 oz. (0.03 lbs.) of VectoMax granules
105.92 fl.oz.(0.828 gal.) of VectoBac liquid
0.02 oz. (0.001 lbs.) of Altosid Pellets
0.28 oz. (0.02 lb.) of VectoLex granules
0.66 fl. oz. (.005 gal.) Agnique Liquid

Madrona Marsh:

Area Treated:

29,040.00 sq. yds (6.0 acres)

Type of Source:

6 Marsh

Treatment Products:

1920 oz. (120 lbs.) of VectoMax granules

Playa Vista Marsh System:

Area Treated:

203,280.00 sq. yds (42.0 acres)

Type of Source:

24 marsh, 18 creek

Treatment Product

13440 oz. (840 lbs.) of VectoMax granule

MOSQUITO SERVICE REQUEST CALLS BY CITY
JANUARY - FEBRUARY 2024

NO.	CITY							
		Jan.	Feb.	Mar.	Apr.	May.	Jun.	TOTAL
1	Agoura Hills							
2	Beverly Hills		2					2
3	Calabasas							
4	Culver City							
5	El Segundo		1					1
6	Hawthorne		1					1
7	Hermosa Beach		1					1
8	Hidden Hills							
9	Inglewood							
10	Lawndale							
11	Lomita		1					1
12	Los Angeles City	5	11					16
13	L.A. Co. Unincorporated Areas – (Malibu, Topanga, etc.)	1	1					2
14	Malibu City							
15	Manhattan Beach							
16	Palos Verdes Estate		1					1
17	Rancho Palos Verdes							
18	Redondo Beach		1					1
19	Rolling Hills							
20	Rolling Hills Estates							
21	Santa Monica		3					3
22	Torrance							
23	West Hollywood		3					3
24	Westlake Village							
	Total (All Cities)	6	26					32

AHB SERVICE CALLS BY CITY

JANUARY - FEBRUARY 2024

NO.	CITY							
		Jan.	Feb.	Mar.	Apr.	May.	Jun.	TOTAL
1	Agoura Hills							
2	Beverly Hills	1						1
3	Calabasas							
4	Culver City		1					1
5	El Segundo							
6	Hawthorne							
7	Hermosa Beach							
8	Hidden Hills	1	2					3
9	Inglewood	2						2
10	Lawndale							
11	Lomita		1					1
12	Los Angeles City	7	11					18
13	L.A. Co. Unincorporated Areas – (Malibu, Topanga, etc.)	1	1					2
14	Malibu City							
15	Manhattan Beach							
16	Palos Verdes Estate		1					1
17	Rancho Palos Verdes		1					1
18	Redondo Beach							
19	Rolling Hills							
20	Rolling Hills Estates		1					1
21	Santa Monica		1					1
22	Torrance	2						2
23	West Hollywood							
24	Westlake Village							
	Total (All Cities)	14	20					34

January 2019 through February 2024

Stinging Insects

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

Service Requests and Treatments

MONTH	2019	2020	2021	2022	2023	2024
Jan.	44/24/9	35/31/11	41/33/18	14/10/5	41/23/9	24/14/8
Feb.	75/42/20	48/43/15	42/35/18	79/46/18	53/31/6	36/20/10
Mar.	117/59/22	97/84/31	78/67/27	148/94/20	40/29/3	
Apr.	448/209/68	75/52/18	207/140/65	230/145/53	117/59/17	
May	436/211/74	180/137/45	186/105/63	258/159/48	228/148/36	
June	481/215/83	167/134/51	153/91/66	227/162/75	263 /130/38	
July	387/196/65	236/199/87	100/43/31	222/180/71	290/152/44	
Aug.	412/261/94	232/197/83	136/74/46	161/113/52	229/160/54	
Sept.	488/292/101	200/171/69	107/66/38	153/109/41	289/195/60	
Oct.	214/121/46	158/129/61	163/97/43	160/114/67	265/175/74	
Nov.	236/139/53	86/64/29	75/61/29	56/39/13	141/102/49	
Dec.	53/34/8	42/33/13	22/17/10	46/42/19	66/49/22	
TOTAL	3391/1803/643	1556/1274/513	1310/829/454	1754/1213/482	2022/1253/412	

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 February 2024

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 0.001655 grams/trap night.

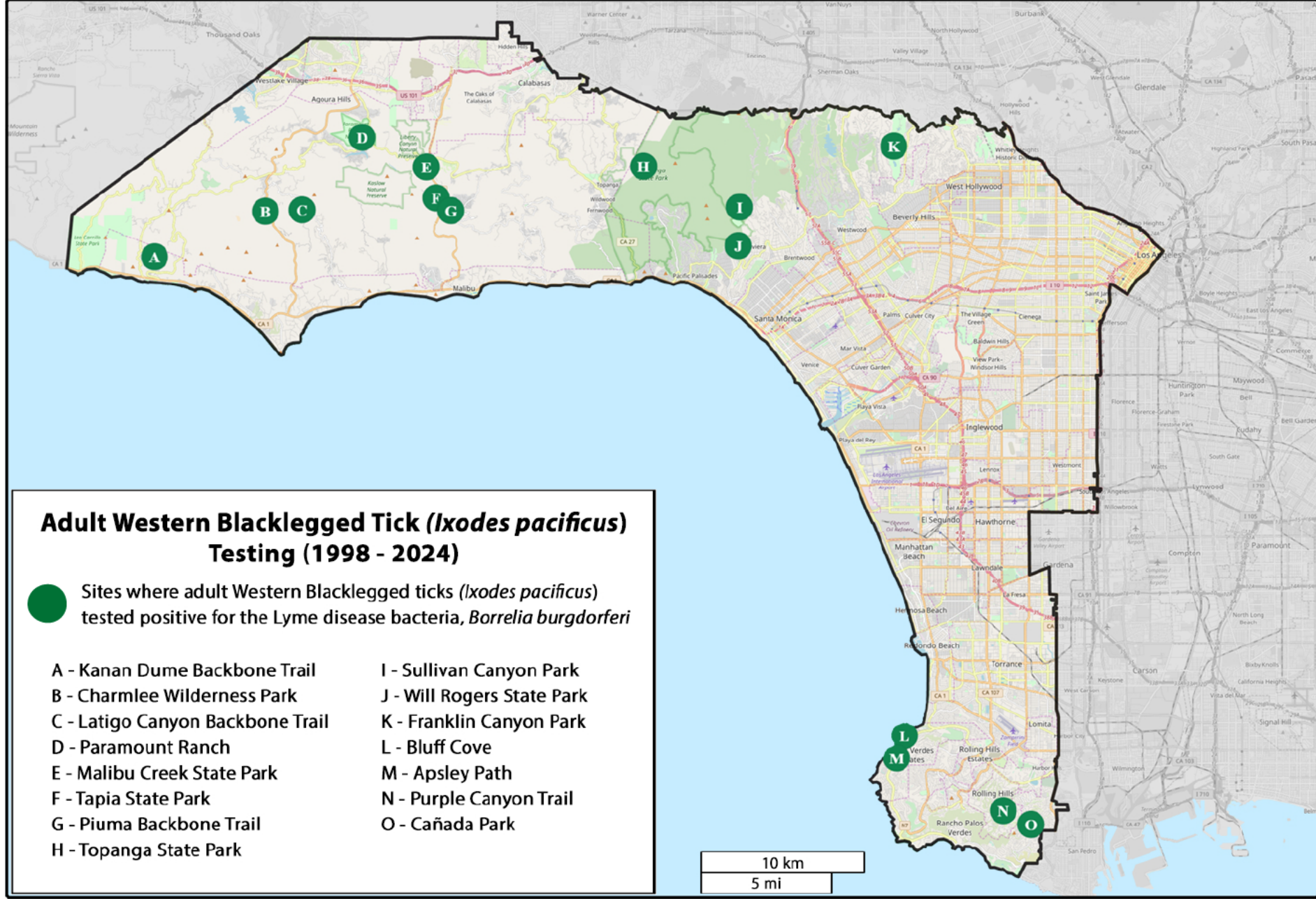
Samples averaged 0.000919 grams/trap night over the last reporting period.



Los Angeles County West Vector Control District

2024 Tick Collection Results

Date	Collection Location	# of Ticks	Result
1/12/24	Topanga State Park - Dead Horse Trail	3	Negative
1/12/24	Topanga State Park - Musch Trail	14	Negative
1/12/24	Will Rogers State Park - Betty Rogers Trail	5	Negative
1/12/24	Will Rogers State Park - Backbone Trail	6	Negative
1/17/24	Franklin Canyon Park - Ranch Trail	0	N/A
1/17/24	Franklin Canyon. Park - Hastain Trail	0	N/A
1/17/24	Sullivan Canyon Park - Canyon Trail	2	Negative
1/17/24	Sullivan Canyon Park - Flood Control Trail	9	Negative
1/18/24	Palos Verdes Estates - Apsley Path	37	Negative
1/18/24	Palos Verdes Estates - Bluff Cove	8	Negative
1/26/24	Rolling Hills – Bowie Trail	0	N/A
1/26/24	Rolling Hills – Lower Willow Springs Trail	3	Negative
1/26/24	Rolling Hills – Purple Canyon Trail	0	N/A
1/26/24	Rolling Hills – Upper Willow Springs Trail	0	N/A
1/31/24	Rancho Palos Verdes - Ocean Trails Preserve, East Boundary Trail	0	N/A
1/31/24	Rancho Palos Verdes - Ocean Trails Preserve, Gnatcatcher Trail	0	N/A
1/31/24	Rolling Hills Estates - George F. Canyon Stein Hale Nature Trail	2	Pending



Los Angeles County West Vector Control District

5. Board of Trustees Comments

Staff Report:	None Scheduled
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Recommended Action:	As determined by the Board
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6. Motion to Adjourn

Recommended Action:

Approve