



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

March 13, 2025 – 7:30 p.m.

L.A. County West Vector Control District
6750 Centinela Ave
Culver City, CA 90230

(Alternate Teleconferencing Locations)

Calabasas City Hall
100 Civic Center Way
Calabasas, CA 91302
&
25225 Doria Ave.
Lomita, CA 90717

Los Angeles County West Vector Control District
6750 Centinela Avenue, Culver City, California 90230
(310) 915-7370

BOARD OF TRUSTEES

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BILL AILOR
Palos Verdes Estates

Vice President
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Rolling Hills Estates

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

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

**March 13, 2025
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 Hawthorne has appointed Councilmember Alex Monteiro as its representative on the Board of Trustees**

- iv. Public Comments**

1. Receive and File the 2023-2024 Independent Auditor's Annual Financial Report for the Los Angeles County West Vector Control District	
Scheduled Consultant:	Jonathan Abadesco CPA- C.J. Brown & Company CPAs
Recommended Action:	Receive and File

2. Minutes of the January 16, 2025, Regular Meeting of the Board of Trustees	
Staff Report:	None Scheduled
Recommended Action:	Approve

3. Financial Report for January - February 2025 A) Schedule of Investments B) Bills and Salaries	
Staff Report:	None Scheduled
Recommended Action:	Approve

4. Consider Cal-OES Designation of Applicant's Agent Resolution For Non-State Agencies (form 130)	
Staff Report:	Aaron Arugay – Executive Director
Recommended Action:	Approve

5. Executive Director's Report	
Staff Report:	Aaron Arugay, Executive Director
Recommended Action:	Advisory
1) Vector Ecology Program	Advisory
2) Public Education Program	Advisory
3) Field Operations Program	Advisory

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

7. Motion to Adjourn	
Recommended Action:	Approve

1. Receive and File the 2023-2024 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 2023-2024 independent audit and financial report.



**Los Angeles County West
Vector Control District**

Annual Financial Report

For the Fiscal Year Ended June 30, 2024



Board of Trustees as of June 30, 2024

Name	Representing	Title	Term Expiration
Nancy Greenstein	Santa Monica	President	12/2025
Bill Ailor	Palos Verdes Estates	Vice President	12/2025
Barbara Barsocchini	Malibu	Secretary	12/2024
Cheryl Matthews	Inglewood	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	12/2025
Wayne Powell	Manhattan Beach	Trustee	12/2024
Pat Kearney	Lawndale	Trustee	12/2025
Barbara Ferraro	Rancho Palos Verdes	Trustee	12/2024
Steve Zuckerman	Rolling Hills Estates	Trustee	12/2025
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, 2024

**Los Angeles County West Vector Control District
Annual Financial Report
For the Fiscal Year Ended June 30, 2024**

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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 Audit of 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, 2024, 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, 2024, 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 37 through 43, 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 13, 2025, 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 44 and 45.

C.J. Brown & Company, CPAs
Cypress, California
March 13, 2025

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Los Angeles County West Vector Control District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2024

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, 2024 (with comparative information for fiscal year ended June 30, 2023). 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, 2024, the District's:

- Net position increased 6.42% or \$1,180,734 to \$19,572,093.
- Total revenues decreased 4.29% or \$459,586 to \$10,255,542.
- Program revenues decreased 6.88% or \$576,745 to \$7,811,306.
- General revenues increased 5.03% or \$117,159 to \$2,444,326.
- Total expenses decreased 5.32% or \$509,707 to \$9,074,808.

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 2023-2024 was \$13.96 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, 2024

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 36.

Los Angeles County West Vector Control District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2024

Government-wide Financial Analysis

Condensed Statements of Net Position

	2024	#NAME?	Change
Assets:			
Current assets	\$ 9,523,030	7,379,870	2,143,160
Non-current assets	13,862,992	14,033,352	(170,360)
Total assets	23,386,022	21,413,222	1,972,800
Deferred outflows of resources	2,734,488	3,164,499	(430,011)
Liabilities:			
Current liabilities	133,520	126,576	6,944
Non-current liabilities	5,594,064	5,606,766	(12,702)
Total liabilities	5,727,584	5,733,342	(5,758)
Deferred inflows of resources	820,833	453,020	367,813
Net position:			
Net investment in capital assets	13,820,491	14,033,352	(212,861)
Unrestricted	5,751,602	4,358,007	1,393,595
Total net position	\$ 19,572,093	18,391,359	1,180,734

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 \$19,572,093 as of June 30, 2024.

A large portion of the District's net position (70.61% as of June 30, 2024) 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 2024, the District showed a positive balance in its unrestricted net position of \$5,751,602, which may be utilized in future years. (See Note 7)

Condensed Statements of Activities

	2024	#NAME?	Change
Expenses:			
Mosquito and vector control	\$ 9,074,808	9,584,515	(509,707)
Total expenses	9,074,808	9,584,515	(509,707)
Revenues:			
Program revenues	7,811,306	8,388,051	(576,745)
General revenues	2,444,236	2,327,077	117,159
Total revenues	10,255,542	10,715,128	(459,586)
Changes in net position	1,180,734	1,130,613	50,121
Net position, beginning of period	18,391,359	17,260,746	1,130,613
Net position, end of period	\$ 19,572,093	18,391,359	1,180,734

Los Angeles County West Vector Control District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2024

Government-wide Financial Analysis, continued

The statement of activities shows how the District's net position changed during the fiscal year. In fiscal year 2024, the District's net position increased 6.42% or \$1,180,734 to \$19,572,093 from ongoing operations.

A closer examination reveals that:

The District's total revenues from all sources decreased 4.29% or \$459,586 to \$10,255,542. Program revenues decreased 6.88% or \$576,745, due primarily to a decrease in property benefit assessments. General revenues increased 5.03% or \$117,159, primarily due to an increase of \$110,878 in interest earnings as compared to the prior year.

The District's total expenses decreased 5.32% or \$509,707 to \$9,074,808, primarily due to decreases of \$334,306 in salaries and benefits, and \$218,234 in insecticides and safety; which were offset by increases of \$30,855 in security system, and \$24,781 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, 2024, the District's General Fund reported a fund balance of \$9,438,028, 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 less than anticipated budget by \$3,417,981, primarily due to capital outlay, salaries and benefits, insecticides and safety, office and educational, and professional services being less than budgeted. Actual revenues were greater than the anticipated budget by 630,716, primarily due to charges for services, property taxes and interest earnings 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:

	<u>Balance</u> <u>#NAME?</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance</u> <u>2024</u>
Non-depreciable assets	9,119,892	21,250	-	9,141,142
Depreciable assets	10,191,154	73,966	(170,655)	10,094,465
Accumulated depreciation	<u>(5,277,694)</u>	<u>(308,077)</u>	<u>170,655</u>	<u>(5,415,116)</u>
Total capital assets, net	<u>14,033,352</u>	<u>(212,861)</u>	<u>-</u>	<u>13,820,491</u>

At the end of fiscal year 2024, the District's investment in capital assets amounted to \$13,820,491 (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 \$40,816 and vehicles in the amount \$33,150. (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, 2024

Conditions Affecting Current Financial Position

In January 2025, the District's service area in the Pacific Palisades suffered damage due to highly destructive wildfires. In response to the public hardship created by wildfires, Los Angeles County has to provide tax relief to residents affected by this incident.

As a result, the LA County Property Tax Services Division will remove the District's direct assessment from the tax rolls for fiscal year 2024-2025 for all affected parcels.

With the exception of the item noted above, 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, 2024

	2024
Current assets:	
Cash and cash equivalents (note 2)	\$ 8,805,871
Accrued interest receivable	82,450
Accounts receivable – property taxes	634,709
Total current assets	9,523,030
Non-current assets:	
Net OPEB asset (note 5)	42,501
Capital assets, not being depreciated (note 3)	9,141,142
Capital assets, being depreciated (note 3)	4,679,349
Total non-current assets	13,862,992
Total assets	23,386,022
Deferred outflows of resources:	
Deferred pension outflows (note 6)	2,369,611
Deferred OPEB outflows (note 5)	364,877
Total deferred outflows of resources	2,734,488
Current liabilities:	
Accounts payable and accrued expenses	85,002
Long-term liabilities – due within one year:	
Compensated absences (note 4)	48,518
Total current liabilities	133,520
Non-current liabilities:	
Long-term liabilities – due in more than one year:	
Compensated absences (note 4)	436,665
Net OPEB liability (note 5)	-
Net pension liability (note 6)	5,157,399
Total non-current liabilities	5,594,064
Total liabilities	5,727,584
Deferred inflows of resources:	
Deferred pension inflows (note 6)	227,836
Deferred OPEB inflows (note 5)	592,997
Total deferred inflows of resources	820,833
Net position: (note 7)	
Net investment in capital assets	13,820,491
Unrestricted	5,751,602
Total net position	\$ 19,572,093

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, 2024

	2024
Expenses:	
Mosquito and vector control:	
Salaries and benefits	\$ 4,765,878
Retirement	820,409
Medical	749,189
Clothing and household	69,144
Insurance	489,927
Vector ecology and laboratory	114,014
Maintenance and equipment	83,667
Building maintenance	73,688
Membership dues	20,440
Training, meetings and conferences	47,524
Office and educational	117,429
Professional services	610,514
Insecticides and safety	382,956
Transportation	94,037
Utilities	163,141
Communications	50,731
Security system	114,043
Depreciation	308,077
Total expenses	9,074,808
Program revenues:	
Charges for services – property benefit assessment	7,811,306
Total program revenues	7,811,306
Net program revenues	(1,263,502)
General revenues:	
Property taxes	2,100,502
Interest earnings	230,271
Other	81,130
Total general revenues	2,444,236
Changes in net position	1,180,734
Net position, beginning of period	18,391,359
Net position, end of period	\$ 19,572,093

See accompanying notes to the basic financial statements

Los Angeles County West Vector Control District
Balance Sheet
June 30, 2024

	<u>General Fund</u>	<u>Reclassifications & Eliminations</u>	<u>Statement of Net Position</u>
Current assets:			
Cash and cash equivalents	\$ 8,805,871	-	8,805,871
Accrued interest receivable	82,450	-	82,450
Accounts receivable – property taxes	634,709	-	634,709
Total current assets	<u>9,523,030</u>	<u>-</u>	<u>9,523,030</u>
Non-current assets:			
Net OPEB Asset	-	42,501	42,501
Capital assets, not being depreciated	-	9,141,142	9,141,142
Capital assets, being depreciated	-	4,679,349	4,679,349
Total non-current assets	<u>-</u>	<u>13,862,992</u>	<u>13,862,992</u>
Total assets	<u>9,523,030</u>	<u>13,862,992</u>	<u>23,386,022</u>
Deferred outflows of resources:			
Deferred pension outflows	-	2,369,611	2,369,611
Deferred OPEB outflows	-	364,877	364,877
Total deferred outflows of resources	<u>-</u>	<u>2,734,488</u>	<u>2,734,488</u>
Current liabilities:			
Accounts payable and accrued expenses	85,002	-	85,002
Long-term liabilities – due within one year:			
Compensated absences	-	48,518	48,518
Total current liabilities	<u>85,002</u>	<u>48,518</u>	<u>133,520</u>
Non-current liabilities:			
Long-term liabilities – due in more than one year:			
Compensated absences	-	436,665	436,665
Net OPEB liability	-	-	-
Net pension liability	-	5,157,399	5,157,399
Total non-current liabilities	<u>-</u>	<u>5,594,064</u>	<u>5,594,064</u>
Total liabilities	<u>85,002</u>	<u>5,642,582</u>	<u>5,727,584</u>
Deferred inflows of resources:			
Deferred pension inflows	-	227,836	227,836
Deferred OPEB inflows	-	592,997	592,997
Total deferred inflows of resources	<u>-</u>	<u>820,833</u>	<u>820,833</u>
Fund balance:			
Unassigned	9,438,028	(9,438,028)	-
Total fund balance	<u>9,438,028</u>	<u>(9,438,028)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 9,523,030</u>		
Net position:			
Net investment in capital assets		13,820,491	13,820,491
Unrestricted		5,751,602	5,751,602
Total net position		<u>\$ 19,572,093</u>	<u>19,572,093</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, 2024**

Reconciliation:

Fund balance of governmental fund	\$	9,438,028
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		42,501
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		13,820,491
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		2,369,611
Deferred OPEB outflows		364,877
Deferred pension inflows		(227,836)
Deferred OPEB inflows		(592,997)
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		(485,183)
Net pension liability		<u>(5,157,399)</u>
Net position of governmental activities	\$	<u>19,572,093</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, 2024

	<u>General Fund</u>	<u>Reclassifications & Eliminations</u>	<u>Statement of Activities</u>
Expenditures/Expenses:			
Mosquito and vector control operations:			
Salaries and benefits	\$ 4,024,503	741,375	4,765,878
Retirement	820,409	-	820,409
Medical	749,189	-	749,189
Clothing and household	69,144	-	69,144
Insurance	489,927	-	489,927
Vector ecology and laboratory	114,014	-	114,014
Maintenance and equipment	83,667	-	83,667
Building maintenance	73,688	-	73,688
Membership dues	20,440	-	20,440
Training, meetings and conferences	47,524	-	47,524
Office and educational	117,429	-	117,429
Professional services	610,514	-	610,514
Insecticides and safety	382,956	-	382,956
Transportation	94,037	-	94,037
Utilities	163,141	-	163,141
Communications	50,731	-	50,731
Security system	114,043	-	114,043
Depreciation	-	308,077	308,077
Capital outlay	95,216	(95,216)	-
Total expenditures/expenses	<u>8,120,572</u>	<u>954,236</u>	<u>9,074,808</u>
Program revenues:			
Charges for services – property benefit assessments	7,811,306	-	7,811,306
Total program revenues	<u>7,811,306</u>	<u>-</u>	<u>7,811,306</u>
Net program expense			<u>(1,263,502)</u>
General revenues:			
Property taxes	2,100,502	-	2,100,502
Interest earnings	230,271	-	230,271
Gain on disposal of assets	32,333	-	32,333
Other	81,130	-	81,130
Total general revenues	<u>2,444,236</u>	<u>-</u>	<u>2,444,236</u>
Total revenues	<u>10,255,542</u>	<u>-</u>	<u>10,255,542</u>
Excess of revenues over expenditures	<u>2,134,970</u>	<u>(954,236)</u>	<u>1,180,734</u>
Changes in net position	2,134,970	(954,236)	1,180,734
Fund balance/Net position – beginning of period	<u>7,303,058</u>	<u>-</u>	<u>18,391,359</u>
Fund balance/Net position – end of period	<u>\$ 9,438,028</u>	<u>-</u>	<u>19,572,093</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, 2024**

Reconciliation:

Net change in fund balance of governmental fund	\$	2,134,970
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.		(212,861)
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		12,457
Net change in net OPEB asset and related accounts		(172,829)
Net change in net pension liability and related accounts		(581,003)
Changes in net position of governmental activities	\$	<u>1,180,734</u>

See accompanying notes to the basic financial statements

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

(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, 2024

(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 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.

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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

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

C. Financial Reporting, continued

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.

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

1. Use of Estimates

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

2. 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.

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.

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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

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

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

4. 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

5. 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

6. Deferred Outflows of Resources

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

7. 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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

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

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

8. 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, 2022
- Measurement date: June 30, 2023
- Measurement period: July 1, 2022 to June 30, 2023

9. 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, 2023
- Measurement date: June 30, 2023
- Measurement period: For the period ended June 30, 2023

10. Deferred Inflows of Resources

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

11. 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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

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

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

12. 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.

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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(2) Cash and Cash Equivalents

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

	2024
Cash and cash equivalents	\$ 8,805,871

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

	2024
Deposits held with financial institutions	\$ 781,641
Deposits held with Los Angeles County Treasurer	7,691,937
Deposits held with Local Agency Investment Fund (LAIF)	332,293
Total	\$ 8,805,871

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

	2024
Deposits held with Local Agency Investment Fund (LAIF)	217 days

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.

Authorized Deposits and Investments

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.

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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(2) Cash and Cash Equivalents, continued

Authorized Deposits and Investments, continued

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
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).

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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(2) Cash and Cash Equivalents, continued

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 2024, there were no investments in any one non-governmental issuer that represent 5% or more of the District's total investments.

(3) Capital Assets

Changes in capital assets for the year were as follows:

	<u>Balance</u> <u>#NAME?</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance</u> <u>2024</u>
Non-depreciable assets:				
Land and Land Development	\$ 9,119,892	21,250	-	9,141,142
Total non-depreciable assets	<u>9,119,892</u>	<u>21,250</u>	<u>-</u>	<u>9,141,142</u>
Depreciable assets:				
Building and Improvements	7,194,432	-	-	7,194,432
Vehicles	1,441,798	33,150	(170,655)	1,304,293
Furnitures, fixtures and equipment	1,554,924	40,816	-	1,595,740
Total depreciable assets	<u>10,191,154</u>	<u>73,966</u>	<u>(170,655)</u>	<u>10,094,465</u>
Less accumulated depreciation:				
Building and Improvements	(2,785,831)	(144,190)	-	(2,930,021)
Vehicles	(1,145,735)	(95,815)	170,655	(1,070,895)
Furnitures, fixtures and equipment	(1,346,128)	(68,072)	-	(1,414,200)
Total accumulated depreciation	<u>(5,277,694)</u>	<u>(308,077)</u>	<u>170,655</u>	<u>(5,415,116)</u>
Total depreciable assets, net	<u>4,913,460</u>	<u>(234,111)</u>	<u>-</u>	<u>4,679,349</u>
Total capital assets, net	<u>\$ 14,033,352</u>			<u>13,820,491</u>

Major capital asset additions during the year include furniture, fixtures and equipment of \$33,150, and vehicles of \$40,816.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(4) Compensated Absences

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

<u>Balance</u> <u>#NAME?</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>#NAME?</u>	<u>Due Within</u> <u>One Year</u>	<u>Due in more</u> <u>than one year</u>
\$ 497,640	426,360	(438,817)	485,183	48,518	436,665

(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.

The District's current retiree benefit plan in effect at June 30, 2024, 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	Age+ service at retirement
	5 to 9: 25%	65 to 69: 25%
	10 to 14: 50%	70 to 74: 50%
	15 to 19: 75%	75 to 79: 75%
	20 or more: 100%	80 or more: 100%
District Cap	District medical premium responsibility is limited to no higher than the basic monthly rate of either Blue Shield HMO or Kaiser HMO	

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(5) Other Post-Employment Benefits, continued

Employee Covered By Benefit Terms

At June 30, 2024, the following employees were covered by the benefit terms:

	2024
Participating active employees	35
Inactive employees or beneficiaries currently receiving benefit payments	13
Total plan membership	48

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, 2024, 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, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. Standard actuarial update procedures were used to project/discount from valuation to the measurement date.

Changes in the Net OPEB Liability

Changes in the net OPEB liability for the year ended June 30, 2024, were as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at beginning of year	\$ 4,014,644	3,429,177	585,467
Changes during the year:			
Service cost	126,232	-	126,232
Interest	270,550	220,292	50,258
Administrative expenses	-	(997)	997
trust	(86,190)	(86,190)	-
Experience (gains) / losses	(504,750)	-	(504,750)
Changes in assumptions	(300,705)	-	(300,705)
Net change	(494,863)	133,105	(627,968)
Balance at end of year	\$ 3,519,781	3,562,282	(42,501)

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

For the fiscal year ended June 30, 2024, the District recognized OPEB expense through adjustment of the liability and related deferred outflow/inflow amortization of \$172,829.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(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, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Description</u>	<u>2024</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	(592,997)
Changes in assumptions	119,157	-
Differences between projected and actual return on assets	<u>245,720</u>	<u>-</u>
Total	<u>\$ 364,877</u>	<u>(592,997)</u>

At June 30, 2024, 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:

<u>Fiscal Year Ended June 30,</u>	<u>Deferred Net Outflows / (Inflows) of Resources</u>
2025	\$ (794)
2026	(22,698)
2027	112,843
2028	(49,927)
2029	(51,574)
Thereafter	(215,970)

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(5) Other Post-Employment Benefits, continued

Actuarial Methods and Assumptions

The net OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
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	2021 CalPERS Active Mortality for Miscellaneous Employees.
Retirement rates	Hired 2012 and earlier: 2021 CalPERS 2.0%@60 Rates Mortality for Miscellaneous Employees Hired 2013 and later: 2021 CalPERS 2.0%@62 Rates Mortality for Miscellaneous Employees

The actuarial assumptions used on the June 30, 2023 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 weighing 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, 2024 are summarized in the following table:

<u>Asset Class</u>	<u>Percentage of Portfolio</u>	<u>Assumed Gross Return</u>
All Equities	59.00%	7.5450%
All Fixed Income	25.00%	4.2500%
Real Estate Investment Trusts	8.00%	7.2500%
All Commodities	3.00%	7.5450%
Treasury Inflation Protected Securities	5.00%	3.0000%
Total	<u>100.00%</u>	

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(5) Other Post-Employment Benefits, continued

Discount Rate

As of June 30, 2024, 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, 2024, the discount rate comparison was as follows:

		Discount Rate - 1%		Current Discount Rate		Discount Rate + 1%
		<u>5.75%</u>		<u>6.75%</u>		<u>7.75%</u>
Net OPEB liability (asset)	\$	<u>476,276</u>		<u>(42,501)</u>		<u>(467,450)</u>

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, 2024, the healthcare cost trend rate comparison was as follows:

		Healthcare Cost Trend Rates - 1%		Current Healthcare Cost Trend Rates		Healthcare Cost Trend Rates + 1%
		<u>3%</u>		<u>4%</u>		<u>5%</u>
Net OPEB liability	\$	<u>(542,218)</u>		<u>(42,501)</u>		<u>590,894</u>

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

See pages 39 and 40 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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(6) Defined Benefit Pension Plan, continued

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.

The Plans' provision and benefits in effect at June 30, 2024 are summarized as follows:

	Miscellaneous Risk Pool	
	Classic	PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
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%
2024:		
Required employee contribution rates	6.93%	7.75%
Required employer contribution rates	10.66%	7.68%

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, 2024, the contributions to the Plan was as follows:

	2024
Contributions – employer	\$ <u>657,018</u>

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(6) Defined Benefit Pension Plan, continued

Net Pension Liability

As of June 30, 2024, the District reported net pension liability for its proportionate share of the net pension liability of each Plan as follows:

	2024
Proportionate share of net pension liability	\$ <u>5,157,399</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, 2024, the net pension liability of the Plan is measured as of June 30, 2023 (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, 2022 (the valuation date), rolled forward to June 30, 2023, using standard update procedures. 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:

	Miscellaneous
#NAME?	0.02857 %
Decrease in proportionate share	0.01102
#NAME?	0.03959
Increase in proportionate share	0.00175
#NAME?	0.04134 %

Deferred Outflows/Inflows of Resources Related to Pensions

As June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 657,018	-
Differences between actual and expected experience	222,598	-
Changes in assumptions	311,375	-
Net difference between projected and actual earnings on plan investments	835,029	-
Differences between actual contribution and proportionate share of contribution	-	(227,836)
Net adjustment due to differences in proportions of net pension liability	343,591	-
Total	\$ 2,369,611	(227,836)

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(6) Defined Benefit Pension Plan, continued

Deferred Outflows/Inflows of Resources Related to Pensions, continued

For the fiscal year ended June 30, 2024, the District recognized pension expense of \$552,154.

As of June 30, 2024, 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.

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
2025	\$ 490,640
2026	323,296
2027	646,860
2028	23,961
2029	-
Thereafter	-

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation reports were determined using the following actuarial assumptions:

Valuation date	#
Measurement date	#
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(6) Defined Benefit Pension Plan, continued

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. 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.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return 1-10^{1,2}</u>
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, 2024, the discount rate comparison was the following:

	<u>Discount Rate</u>	<u>Current Discount Rate</u>	<u>Discount Rate</u>
	<u>1% Decrease</u>		<u>1% Increase</u>
	<u>5.90%</u>		<u>7.90%</u>
District's net pension liability	\$ <u>8,409,803</u>	<u>5,157,399</u>	<u>2,480,391</u>

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(6) Defined Benefit Pension Plan, continued

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 41 through 43 for the Required Supplementary Information.

Payable to the Pension Plan

At June 30, 2024, 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:

	2024
Investment in capital assets:	
Capital assets, not being depreciated	\$ 9,141,142
Capital assets, being depreciated	4,679,349
Total investment in capital assets	13,820,491
Unrestricted net position:	
Spendable net position:	
Unrestricted:	
Designated for vector control	5,751,602
Total spendable net position	5,751,602
Total unrestricted net position	5,751,602
Total net position	\$ 19,572,093

(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, 2024, 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, 2024

(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, 2024, 2023, and 2022. 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, 2024, 2023, and 2022.

(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. 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, 2024

(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.

Governmental Accounting Standards Board Statement No. 103

In April 2024, the GASB issued Statement No. 103 – *Financial Reporting Model Improvements*. The primary objective of this Statement is to improve key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government’s accountability. Also, this Statement: (1) continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A), which is presented as required supplementary information (RSI); (2) describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence; (3) requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses; (4) requires governments to present each major component unit separately in the reporting entity’s statement of net position and statement of activities if it does not reduce the readability of the statements; and (5) requires governments to present budgetary comparison information using a single method of communication—RSI.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 104

In September 2024, the GASB issued Statement No. 104 – *Disclosure of Certain Capital Assets*. The primary objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34, Basic Financial Statements and Management Discussion and Analysis for State and Local Governments. Also, this Statement establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this Statement apply to the financial statements of all state and local governments.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, 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.

Los Angeles County West Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2024

(11) Subsequent Event

Events occurring after June 30, 2024, have been evaluated for possible adjustment to the financial statements or disclosure as of March 13, 2025, 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, 2024**

	<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	\$ 4,555,644	-	4,555,644	4,024,503	531,141
Retirement	835,505	-	835,505	820,409	15,096
Medical	793,156	-	793,156	749,189	43,967
Clothing and household	83,000	-	83,000	69,144	13,856
Insurance	492,990	-	492,990	489,927	3,063
Vector ecology and laboratory	140,350	-	140,350	114,014	26,336
Maintenance and equipment	120,500	-	120,500	83,667	36,833
Building maintenance	107,808	-	107,808	73,688	34,120
Membership dues	21,150	-	21,150	20,440	710
Training, meetings and conferences	45,000	-	45,000	47,524	(2,524)
Office and educational	235,000	-	235,000	117,429	117,571
Professional services	676,200	-	676,200	610,514	65,686
Insecticides and safety	632,000	-	632,000	382,956	249,044
Transportation	130,000	-	130,000	94,037	35,963
Utilities	176,250	-	176,250	163,141	13,109
Communications	65,000	-	65,000	50,731	14,269
Security system	124,000	-	124,000	114,043	9,957
Capital outlay	2,305,000	-	2,305,000	95,216	2,209,784
Total expenditures	<u>11,538,553</u>	<u>-</u>	<u>11,538,553</u>	<u>8,120,572</u>	<u>3,417,981</u>
Program revenues:					
Charges for services – property assessments	7,607,964	-	7,607,964	7,811,306	203,342
Total program revenues	<u>7,607,964</u>	<u>-</u>	<u>7,607,964</u>	<u>7,811,306</u>	<u>203,342</u>
General revenues:					
Property taxes	1,955,297	-	1,955,297	2,100,502	145,205
Interest earnings	61,565	-	61,565	230,271	168,706
Gain on disposal of assets	-	-	-	32,333	32,333
Other	-	-	-	81,130	81,130
Total general revenues	<u>2,016,862</u>	<u>-</u>	<u>2,016,862</u>	<u>2,444,236</u>	<u>427,374</u>
Total revenues	<u>9,624,826</u>	<u>-</u>	<u>9,624,826</u>	<u>10,255,542</u>	<u>630,716</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(1,913,727)</u>	<u>-</u>	<u>(1,913,727)</u>	<u>2,134,970</u>	<u>4,048,697</u>
Net change in fund balance	<u>(1,913,727)</u>	<u>-</u>	<u>(1,913,727)</u>	<u>2,134,970</u>	<u>4,048,697</u>
Fund balance – beginning of period	<u>7,303,058</u>		<u>7,303,058</u>	<u>7,303,058</u>	
Fund balance – end of period	<u>\$ 5,389,331</u>		<u>5,389,331</u>	<u>9,438,028</u>	

Los Angeles County West Vector Control District
Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2024

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, 2024
Last Ten Years*

	Measurement Dates						
	6/30/23	6/30/22	6/30/21	6/30/20	6/30/19	6/30/18	6/30/17
Total OPEB liability							
Service cost	\$ 126,232	122,854	100,901	98,200	100,997	98,294	95,663
Interest	270,550	253,806	197,273	181,363	201,812	188,131	174,234
Benefit payments	(86,190)	(93,296)	(110,047)	(109,852)	(100,265)	(97,780)	(67,867)
Expected minus actual benefit payments	(53,020)	-	5,137	2,577	(4,237)	17,632	-
Experience (gains) / losses	(451,730)	-	276,067	-	(487,647)	-	-
Changes in assumptions	(300,705)	(28,052)	522,270	-	-	-	-
Net change in total OPEB liability	(494,863)	255,312	991,601	172,288	(289,340)	206,277	202,030
Total OPEB liability – beginning of year	4,014,644	3,759,332	2,767,731	2,595,443	2,884,783	2,678,506	2,476,476
Total OPEB liability – end of year	\$ 3,519,781	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	\$ 228,527	(542,588)	225,309	225,021	218,677	208,069	290,975
Administrative expenses	(997)	(1,033)	(1,240)	(1,602)	(682)	(5,604)	(2,444)
Actual benefit payments from trust	(86,190)	(93,296)	(110,047)	(109,852)	(100,265)	(80,148)	(16,380)
Investment gains / (losses)	(8,235)	-	677,725	(109,536)	(21,851)	33,743	-
Other	-	-	-	-	-	3,087	-
Net change in plan fiduciary net position	133,105	(636,917)	791,747	4,031	95,879	159,147	272,151
Plan fiduciary net position – beginning	3,429,177	4,066,094	3,274,347	3,270,316	3,174,437	3,015,290	2,743,139
Plan fiduciary net position – ending	3,562,282	3,429,177	4,066,094	3,274,347	3,270,316	3,174,437	3,015,290
Net OPEB liability (asset) – ending	\$ (42,501)	585,467	(306,762)	(506,616)	(674,873)	(289,654)	(336,784)
Covered payroll	\$ 4,210,491	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	-1.01%	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, 2024
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, 2023, and 2022.

In fiscal year 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, 2023 and 2022.

* 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, 2024
Last Ten Years*

<u>Description</u>	<u>Measurement Dates</u>								
	<u>6/30/23</u>	<u>6/30/22</u>	<u>6/30/21</u>	<u>6/30/20</u>	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
District's proportion of the net pension liability	0.04134%	0.03959%	0.02857%	0.03346%	0.03164%	0.02971%	0.02946%	0.02789%	0.02362%
District's proportionate share of the net pension liability	\$ 5,157,399	4,573,423	1,545,180	3,640,723	3,242,237	2,862,658	2,921,751	2,413,407	1,621,217
District's 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
District's proportionate share of the net pension liability as a percentage of its covered payroll	122.49%	117.75%	40.15%	104.19%	106.33%	95.64%	104.35%	93.71%	65.05%
Plan's proportionate share of the fiduciary net position as a percentage of total pension liability	76.21%	76.68%	88.29%	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%

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 2023, there were no changes to actuarial assumptions or 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, 2024
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.

Los Angeles County West Vector Control District
Schedules of Pension Plan Contributions
As of June 30, 2024
Last Ten Years

Description	Fiscal Years Ended								
	6/30/24	6/30/23	6/30/22	6/30/21	6/30/20	6/30/19	6/30/18	6/30/17	6/30/16
Actuarially determined contribution	\$ 657,018	685,867	630,601	568,294	487,576	402,675	323,422	287,906	236,206
Contributions in relation to the actuarially determined contribution	(657,018)	(685,867)	(630,601)	(568,294)	(487,576)	(402,675)	(323,422)	(287,906)	(236,206)
Contribution deficiency (excess)	\$ -	-	-	-	-	-	-	-	-
Covered payroll	\$ 3,968,631	4,210,491	3,883,991	3,848,762	3,494,401	3,049,288	2,993,020	2,799,982	2,575,493
Contribution's as a percentage of covered payroll	16.56%	16.29%	16.24%	14.77%	13.95%	13.21%	10.81%	10.28%	9.17%

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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, 2024, 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 13, 2025.

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 13, 2025

2. Minutes of the January 16, 2025, 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 16, 2025

1. Call to Order:

Call to Order at 6:32 pm by Nancy Greenstein (President of the Board of Trustees)

2. Roll Call:

Roll Call taken by Catherine Taylor (Assistant Director)

Trustees Present:

Nancy Greenstein
Bill Ailor
Chad Blouin
James Bozajian
Mary Drummer
James Fasola
Barbara Ferraro
Jay Garacochea
Pat Kearney
Cheryl Matthews
Hilary Rosen
Steve Zuckerman

Trustees Absent:

Barbara Barsocchini
Jim Gazeley
Aurelio Mattucci

Staff/Advisors Present:

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

3. Correspondence:

- The City of Rancho Palos Verdes has reappointed Barbara Ferraro as its representative on the Board of Trustees
- The City of West Hollywood has reappointed Chad Blouin as its representative on the Board of Trustees
- The City of Redondo Beach has reappointed Mary Drummer as its representative on the Board of Trustees
- The City of Manhattan Beach has appointed Hilary Rosen as its new representative on the Board of Trustees

4. Public Comments:

- none

5. Approve Minutes of the November 14, 2024, Board of Trustees Meeting

Motion by: Jay Garacochea

Second: Mary Drummer

Vote: Ayes: 9

Noes: 0

Abstentions: 2 (P. Kearney, H. Rosen)

(note: J. Bozajian unavailable for vote)

Action: Motion Passed

6. Approve Financial Report for November - December 2024

Motion by: Jay Garacochea
Second: James Fasola
Vote: Ayes: 11
 Noes: 0
 Abstentions: 0
 (note: J. Bozajian unavailable for vote)

Action: Motion Passed

7. Executive Director's Report

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

8. Election and Installation of the District Officers of the Board of Trustees for the 2025 Calendar Year.

President: Bill Ailor
Vice President: Barbara Barsocchini
Secretary: Barbara Ferraro

Motion by: Pat Kearney
Second: Steve Zuckerman
Vote: Ayes: 12
 Noes: 0
 Abstentions: 0

Action: Motion Passed

9. Presentation to Nancy Greenstein in Recognition of Service as President of the Board of Trustees for 2024

10. Meeting Adjourned at 7:41 pm by Nancy Greenstein (President of the Board of Trustees)

Approved by the Board of Trustees

Barbara Ferraro, Secretary

Date

3. Financial Report for January - February 2025
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 2025			
Fund/Account	Balance	% of Return January 2025	% of Return January 2024
LAIF*	341,284.53	4.37%	4.01%
LACIF**: P81	2,457,949.84	3.64%	4.14%
P82	4,099,034.84		
Bank of America Money Market Account	286,439.51	0.00%	0.00%
Bank of America Payroll Account	356,737.48	0.00%	0.00%
	7,541,446.20		

*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
Dec. 21, 2024 to Feb. 20, 2025

PAYEE NAME	DESCRIPTION	STATEMENT	AMOUNT
Payroll	Salaries/Payroll Taxes	PERIOD: December 1, 2024 TO January 31, 2025	672,796.66
Aaron Arugay (MVCAC Reimbursement) 5005	Conference Meetings - Staff 5163	Stmt. Date: 2/10/2025	732.10
Aavid Systems Inc. 1031	Outside Consultants\Services 5180	Inv. No: 16102	2,988.00
Acco Engineered Systems 1039	Building Maint. 5135	Inv. No: 20638303, 20644144	6,790.98
Aegis Security & Investigations 1075	Security 5281	Stmt. Date: 1/2025, 2/2025	16,356.87
Airgas West 1109	Ento/Lab Supplies, Equip. & Service 5115	Inv. No: 5513556498, 5514257738	107.66
Alert Communications 1164	AHB Program Fund 5117	Stmt. Date: 1/2025, 2/2025	1,135.00
American Messaging 1215	Communications 5275	Inv. No: L8331976ZA, L8331976ZB	1,072.92
ARC Professional Services, INC. 1239	Land & Land Development 5410	Stmt.: Nov. 2024 Inv. No: 119, Dec. 2024 Inv. No: 120	59,473.80
AT&T Mobility 3200	Communications 5275	Stmt. Date: 1/2025, 2/2025	3,462.46
Athens Sevices/United Pacific Waste 3921	Refuse Collection 5270	Stmt. Date: 1/2025, 2/2025	2,251.38
Bay Alarm Company 1378	Security 5281	Inv. No: 21823473, 22000085, 21986591, 22027256	1,657.46
Black Bird Fire Protection, Inc. 1441	Safety 5236	Inv. No: 20291012425, 26755021225	3,311.75
California Ice Co. 1570	Ento/Lab Supp & Service 5115: \$ 2508.00, Safety 5236: \$577.50	Stmt. Date: 1/2025, 2/2025	3,085.50
Calpers Health Benefits 1610	Group Insurance 5035	Stmt. Date: Jan. 2025, Feb. 2025	129,600.23
Calpers Retirement System 1610	Retirement 2084; \$23,206.56; 5030: \$141,005.66	Stmt. Date: 11/30/24, 12/15/24, 12/31/24, 1/15/25	164,212.22
C.J. Brown & Company, CPAs	Auditing 5183	Stmt.: December 2024, January 2025	4,495.00
Catherine Taylor (MVCAC Reimbursement) 5070	Conference Meetings - Staff 5163	Stmt. Date: 2/04/2025	217.06
Charter Communications/Spectrum 3846	Communications 5275	Inv. No: 188342401122124, 188342401012125	4,158.00
City Of Los Angeles Fire Dept. C.U.P.A. 2313	Hazardous Waste 5238	Inv. No: IN0356811	2,915.00
City Of Los Angeles, PW Sanitation - IWB 2620	Building Maint. 5135	Stmt. Date: 12/18/2024 Inv.No.: 20241368997	317.03
Cleaning Contract 1447	Janitorial 5131	Stmt. Date: 1/2025, 2/2025	4,024.00
5 Star GC Inc 1005	Building Maintenance 5135	Inv. No: 1181	1,640.04
Environmental Help, Inc. 2038	Outside Consultants 5180	Inv. No: WVCD-JAN25, WVCD-FEB25	2,994.00
Federal Express Corp. 2050	Office Expense 5170	Inv. No: 8-717-09763, 8-750-03962, 8-763-43030, 8-770-65312, 8-763-43030	890.91
Ford Pro 2106	Communications 5275	Stmt. Date: 1/2025, 2/2025	400.00
Frontier/Verizon 3991	Telephone 5267	Stmt. Date: 1/2025, 2/2025	8,584.69
Golden State Elevator 2220	Building Maint. 5135	Stmt. Date: 1/2025, 2/2025	604.28
Golden State Water Co. 3580	Water 5264	Stmt. Date: 1/2025, 2/2025	402.05
Grainger 2228	Field Equip. 5127	Inv. No:9372395070, 9372178112, 9372149758, 9389768186	1,746.28
Green Grows Landscaping 2533	Building Maint. 5135	Stmt. Date: 1/2025, 2/2025	560.00
Gregory Lawn Mower Shop 2244	Field Equipment & Repair 5127	Order# 1161 01/16/24, Order# 31301 3/13/24	340.00
Henry P. Eng, CPA 2900	Bookeeping 5186	Stmt. Date: 1/2025, 2/2025	5,600.00
Home Depot 2320	Building Maint. 5135	Stmt. Date: 12/28/2024, 1/28/2025	82.97
Lewis Road Condo Assoc. 2579	Office Expense 5170	Stmt. Date: 1/2025, 2/2025	1,200.00
Liebert Cassidy Whitmore 2592	Legal Services Fund 5184	Inv. No: 280124	1,062.00

LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT
Bills & Salaries
Dec. 21, 2024 to Feb. 20, 2025

PAYEE NAME	DESCRIPTION	STATEMENT	AMOUNT
M & N Automotive Repair, Inc. 2661	Auto Parts/Repair 5121	Inv. No: 16696, 16728, 16729, 16739, 16768, 16756, 16803, 16814, 16816, 16821	7,024.75
Metro Builders & Engineers Group, Ltd 2784	Land and Land Development 5410	App. no.: 1 Proj. No.: HII-1322400-A	680,128.04
Mr. Bill Ailor 2990	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Mr. Chad Garnet Blouin 2862	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Mr. James Bozajian 2903	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Mr. James Fasola 2921	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Mr. Jay Garacochea 2907	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Mr. Steve Zuckerman 2961	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Mr. Steven P. Kearney 2962	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Ms. Barbara Ferraro 3014	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Ms. Cheryl Matthews 3013	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Ms. Hilary Rosen 3012	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Ms. Mary Drummer 3039	Board Expenses 5161	MEETING OF 1/16/2025	100.00
Ms. Nancy Greenstein 3043	Board Expenses 5161	MEETING OF 1/16/2025	100.00
MVCAC 3070	Conference Meetings - Staff 5163, Ento/Lab Supp & Service 5115	Inv. No: 7365197, 77365276	5,054.00
National Business Furniture LLC 3100	Office Equipment 5430	Inv. No: MK614688-TDQ	11,567.50
Nationwide Retirement Solutions 3080	Deferred Comp. 2084	Stmt. Date: 12/31/24, 1/15/25, 1/31/25, 2/15/25	20,198.66
Network Magic Unlimited 3137	Office Expenses 5170	Inv. No: 30017	1,351.39
Ninyo & Moore 3154	Land and Land Development 5410	Inv. No: 296663	37,021.25
ODP Business Solutions/Office Depot 3163	Office Expense 5170	Inv. No: 407483045001, 407135269001, 407136484001, 407136486001, 411877940001	1,718.72
Prudential Overall Supply 3361	Uniforms 5070	Stmt. Date: 1/2025, 2/2025	12,362.22
Red Wing Business Advantage Account 3400	Uniforms 5070	Inv. No: 8-1-159746, 8-1-160048, 8-1-160944, 8-1-161329	731.13
SATMODO LLC,	Communications 5275	Stmt. Date: 1/2025, 2/2025	985.58
Securitas Technology Corporation 3647	Security 5281	Inv. No: 6004752917, 6004839224	5,873.98
Shell Fleet Plus 3530	Gasoline 5251	Stmt. Date: 1/2025, 2/2025	4,150.55
Shred-Time 3533	Refuse Collection 5270	Inv. No: 1612-1	250.00
SIGNARAMA 3541	Office Expense 5170	Inv. No: INV-28675	493.12
SoCalGas 3800	Gas 5261	Stmt. Date: 12/31/2024, 1/31/2025	434.29
Southern California Edison 3620	Electricity 5264	Stmt. Date: 12/31/2024, 1/31/2025	11,453.00
Southern California Industrial Equipment 3622	Field Equipment & Repair 5127	INV. NO: 62910, 62911	8,731.84
Stericycle, Inc./ Shred-It 3534	Refuse Collection 5270	Inv. No: 8009519207, 8009825403	247.48
Sterling Messenger Svcs. 3682	Office Expense 5170	Stmt. Date: 1/2025, 2/2025	2,270.50
Sun Life Financial 2175/ VSP 3998	Dental/Vision 5036	Stmt. Date: 1/2025, 2/2025	12,715.86
Sun Life Financial and Health Insurance Co. 2175	Voluntary Life Ins. 2084	Stmt. Date: 1/2025, 2/2025	1,179.26
Teletrac, Inc. 3730	Communications 5275	Stmt. Date: 1/2025, 2/2025	1,826.98
Trophymasters, Inc. 3875	Educational Equip. & Service 5171	Inv. No: 41221	131.62

LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT
Bills & Salaries
Dec. 21, 2024 to Feb. 20, 2025

PAYEE NAME	DESCRIPTION	STATEMENT	AMOUNT
ULINE 3907	Office Equipment 5430	Inv. No:188928315	11,807.66
Unum Life Insurance Co. Of America 3950	Long Term Disability Insurance 2084	Stmt. Date: 1/2025, 2/2025	4,811.12
UPS 3957	Office Expense 5170	Inv. No: 0000AT7335075	17.41
Vector Control Joint Powers Agency 3970	Group Medical Insurance EAP 5035	Inv. No: INV0085 - Coverage Period 10/01/2024-12/31/2024	296.82
Veolia ES Technical Solutions LLC 3835	Ento/Lab Supplies, Equip. & Service 5115	Inv. No: MD168170, MD170841	352.76
Wex Bank (Exxon Mobil) 2830	Gasoline 5251	Stmt. Date: 1/2025, 2/2025	4,288.60
William Garrison 4104	Telephone 5267	Inv. No: 20122024	287.50
William McDougall (MVCAC Reimbursement) 5190	Conference Meetings - Staff 5163	Stmt. Date: 2/4/2025	685.34
Bank Of America Bankcard Services	Field Equipment & Repair 5127	Ref. No: 8942, 2129	388.53
Bank Of America Bankcard Services	Conference, Meetings - Trustees 5162	Ref. No.: 2228, 7698	486.66
Bank Of America Bankcard Services	Conference Meetings - Staff 5163	Ref. No: 6252, 5919	2,360.42
Bank Of America Bankcard Services	Office Expense 5170	Ref. No: 9184,7707,1933,9385,4302,5271,2364,4336,8762,8326,4302,8109,9078,2772	2,289.11
Bank Of America Bankcard Services	Safety 5236	Ref. No.: 5690, 5176	1,071.98
	Total Bills & Salaries:	Period: Dec. 21, 2024 to Feb. 20, 2025	1,969,514.58
Account Transfer (LACIF P81 Account to B of A Money Market Acct./Payroll Acct. #1465-01313			1,000,000.00

4. Consider Cal-OES Designation of Applicant's Agent Resolution For Non-State Agencies (form 130)

Staff Report:	Aaron Arugay – Executive Director
Recommended Action:	Approve

Comments:

An approved Designation of Applicant's Agent Resolution for Non-State Agencies is required for the purpose of obtaining federal financial assistance for any existing or future grant program related to disaster assistance.

A universal resolution is effective for 3 years from the date of approval and allows authorized agents of the District to engage with the Federal Emergency Management Agency and the California Governor's Office of Emergency Services regarding grants for which they have applied.



Cal OES ID No: _____

DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR NON-STATE AGENCIES

BE IT RESOLVED BY THE Board of Trustees OF THE Los Angeles County West Vector Control District
 (Governing Body) (Name of Applicant)

THAT Executive Director, OR
 (Title of Authorized Agent)

Assistant Director, OR
 (Title of Authorized Agent)

 (Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the Los Angeles County West Vector Control District
 (Name of Applicant)

a public entity established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining federal financial assistance for any existing or future grant program, including, but not limited to any of the following:

- **Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM)**, under
- Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.
- **Flood Mitigation Assistance Program (FMA)**, under Section 1366 of the National Flood Insurance Act of 1968.
- **National Earthquake Hazards Reduction Program (NEHRP)** 42 U.S. Code 7704 (b) ((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141
- **California Early Earthquake Warning (CEEW)** under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12

That the Los Angeles County West Vector Control District, a public entity established under the
 (Name of Applicant)

laws of the State of California, hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.



Please check the appropriate box below

- This is a universal resolution and is effective for all open and future disasters/grants declared up to three (3) years following the date of approval.
- This is a disaster/grant specific resolution and is effective for only disaster/grant number(s): _____

Passed and approved this 13 day of March, 2025

William Ailor - President of the Board of Trustees

 (Name and Title of Governing Body Representative)

Barbara Barsocchini - Vice President of the Board of Trustees

 (Name and Title of Governing Body Representative)

Nancy Greenstein - Member of the Board of Trustees

 (Name and Title of Governing Body Representative)

CERTIFICATION

I, Barbara Ferraro, duly appointed and Secretary of the Board of Trustees of

 (Name) (Title)
Los Angeles County West Vector Control District, do hereby certify that the above is a true and

 (Name of Applicant)

correct copy of a resolution passed and approved by the Board of Trustees

 (Governing Body)
 of the Los Angeles County West Vector Control District on the 13 day of March, 2025.

 (Name of Applicant)

 (Signature)

Secretary of the Board of Trustees

 (Title)

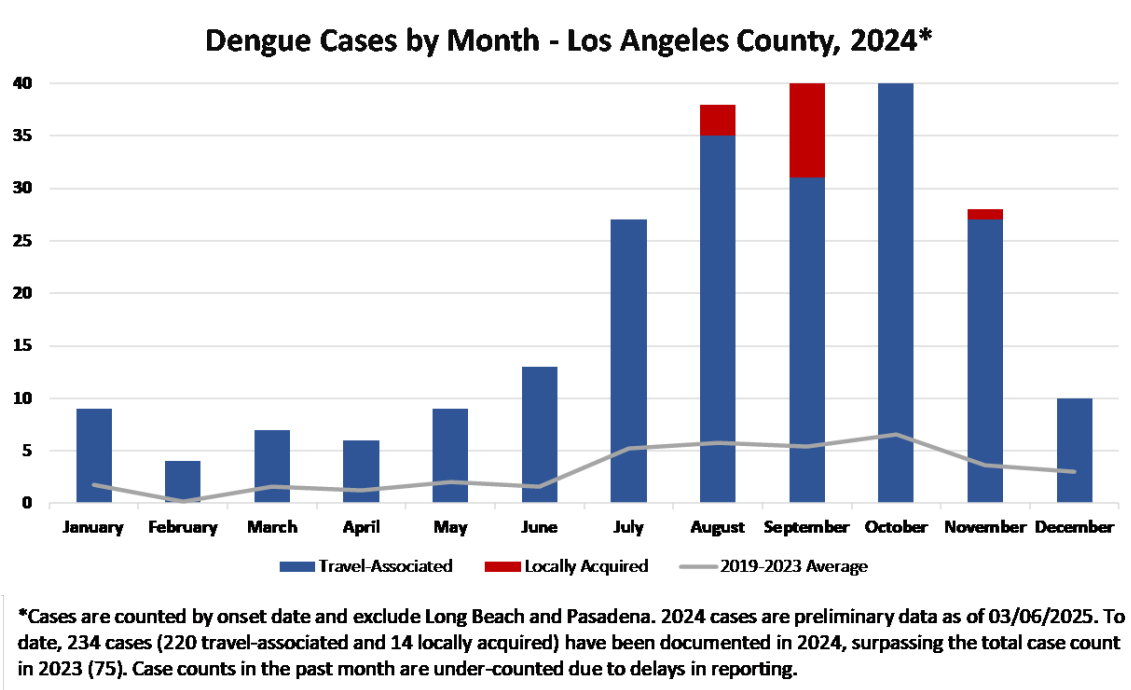
5. Executive Director's Report

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

2024- Dengue Case Summary

Los Angeles County Department of Public Health Data – 2024

- 14 cases of locally acquired dengue reported
- 220 travel associated cases of dengue reported

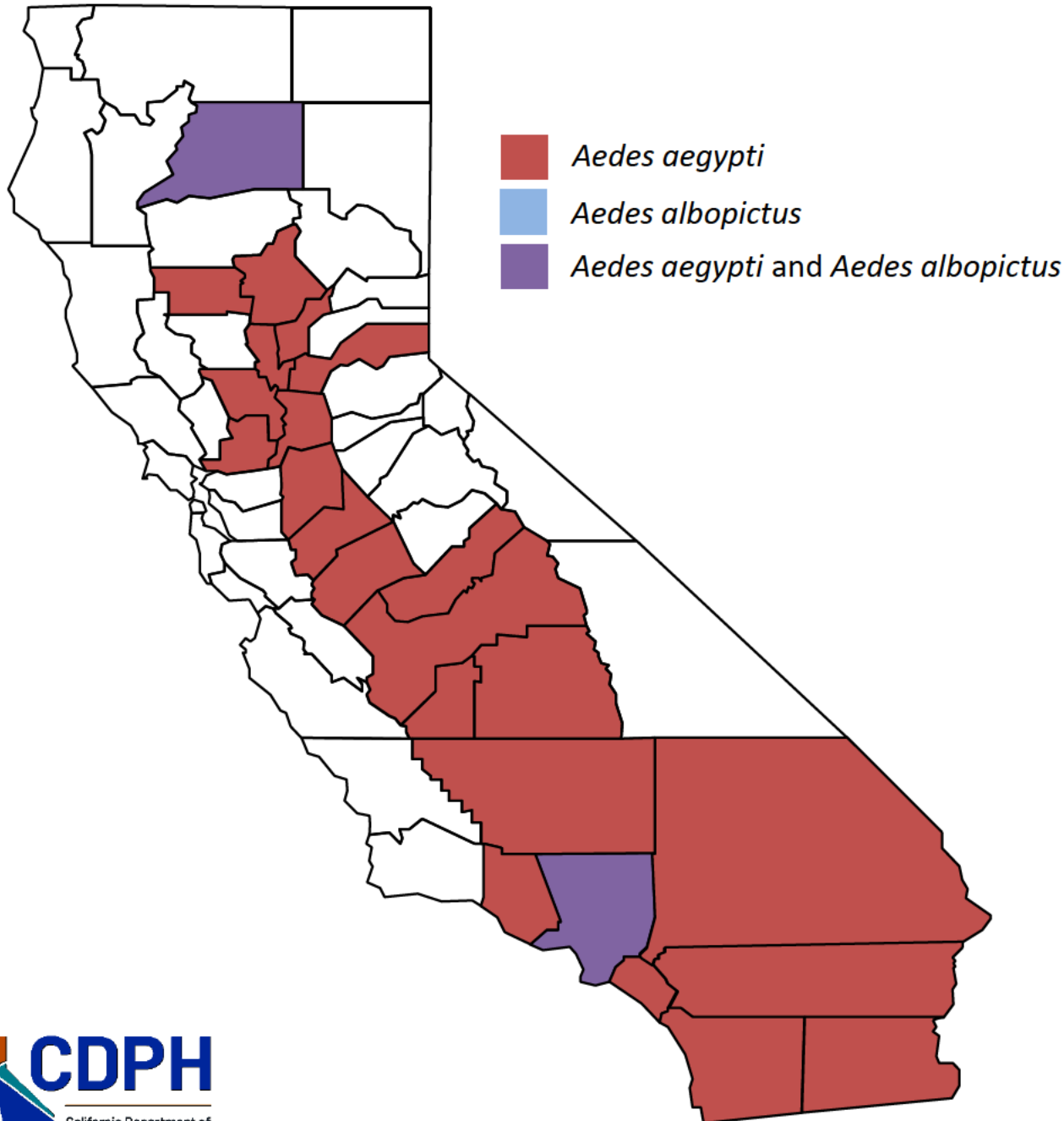


1 Locally Acquired Dengue Case within District Boundaries

- 9/30/24, a travel related dengue case reported to the District in South LA.
- In response District staff distributed information to all parcels within a 100m radius and went door to door requesting access for backyard inspections
- 12/26/24, LA County Public Health notified the District that after consideration, the case was now being redesignated as a “locally acquired case”
- In response, the District duplicated its previous distribution of information, and door to door inspections along with mosquito trapping over a two-week period for an expanded 150m radius area. No mosquitoes were collected in the traps.
- LA County Department of Public Health did not deem it necessary for their agency to conduct any community outreach with regards to this case.

Aedes aegypti and *Aedes albopictus* Mosquitoes in California by County

Updated February 7, 2025



Counties with

Aedes aegypti only (22):

Butte, Fresno, Glenn, Imperial, Kern, Kings, Madera, Merced, Orange, Placer, Riverside, Sacramento, San Bernardino, San Diego, San Joaquin, Solano, Stanislaus, Sutter, Tulare, Ventura, Yolo, Yuba

Counties with

Aedes albopictus only (0):

None

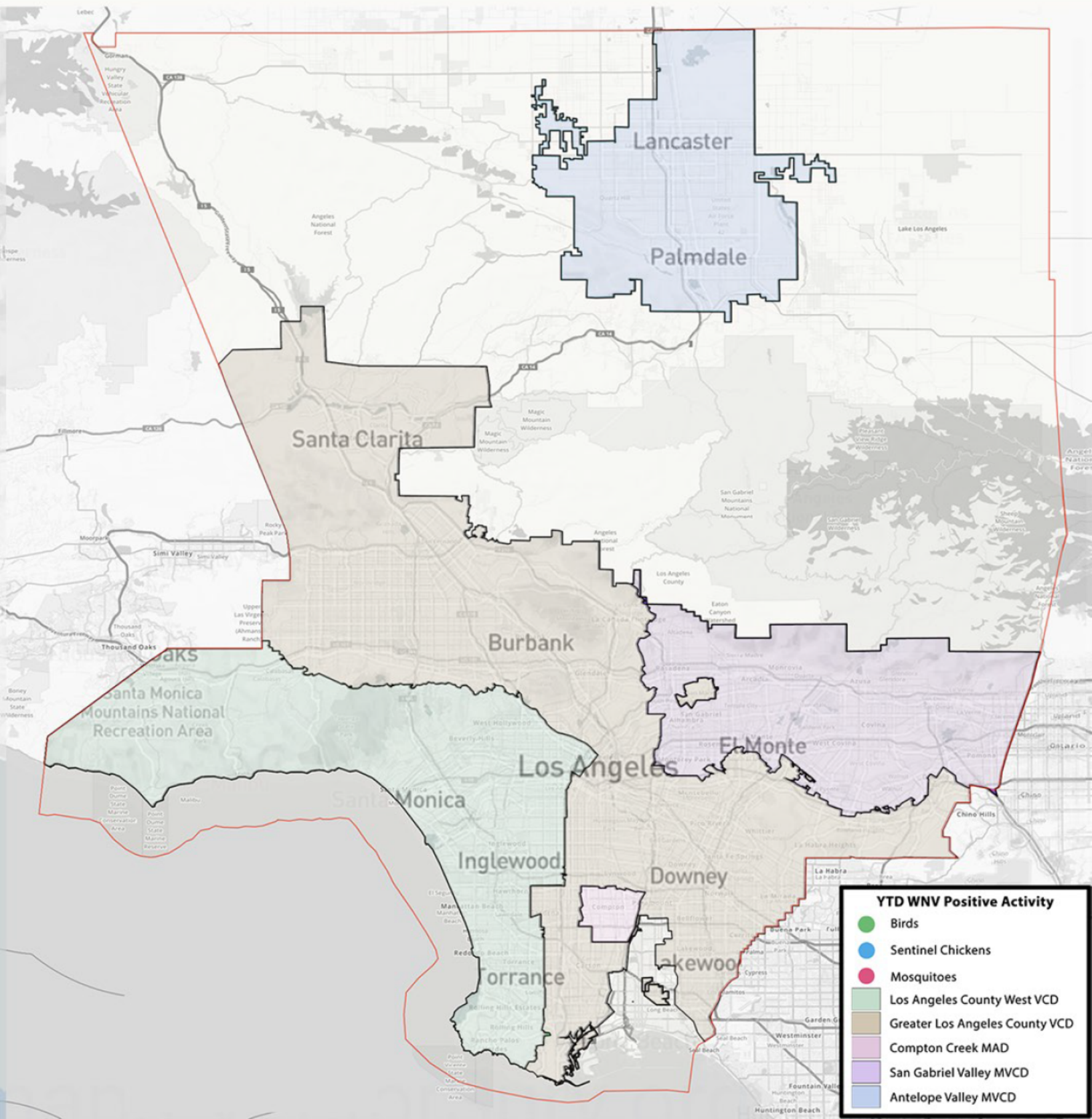
Counties with both *Aedes aegypti* and *Aedes albopictus* (2):

Los Angeles, Shasta

West Nile Virus Activity 2025

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
- Compton Creek MAD
- San Gabriel Valley MVCD
- Antelope Valley MVCD

West Nile Virus Activity 2025
Los Angeles County West Vector Control District
As of 2/18/2025

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 - 2025	Dead Birds	Sentinel Chickens	Mosquito Pools
0	0	0	0

Total YTD Activity - 2024	Dead Birds	Sentinel Chickens	Mosquito Pools
0	0	0	0

Current Status Summary

Vector Ecology Monthly Report February 2025

Sentinel Chickens: See “WNV Update” section.

Adult Mosquito Collections: See “WNV Update” section.

Midge Collections:

Ballona Creek: During this reporting period, 0.001213 adult midge populations at the Ballona Creek averaged grams/trap night.

Samples averaged 0.001024 grams/trap night over the last reporting period.



Los Angeles County West Vector Control District

2025 Tick Collection Results

Date	Collection Location	# of Ticks	Result
01/17/25	Rolling Hills – Bowie Trail	0	N/A
01/17/25	Rolling Hills – Purple Canyon Trail	0	N/A
01/17/25	Rolling Hills – Upper Willow Springs Trail	0	N/A
01/17/25	Rolling Hills – Lower Willow Springs Trail	0	N/A
01/23/25	Rancho Palos Verdes - Ocean Trails Preserve, East Boundary Trail	0	N/A
01/23/25	Rancho Palos Verdes - Ocean Trails Preserve, Gnatcatcher Trail	0	N/A
01/23/25	Rancho Palos Verdes - McBride Trail	0	N/A
01/23/25	Rancho Palos Verdes - Crooked Patch Trail	0	N/A
01/29/25	Rolling Hills Estates - George F. Canyon Stein Hale Nature Trail	0	N/A
01/31/25	Rancho Palos Verdes - Cañada Park, N. Cañada Trail	2	Negative
01/31/25	Rancho Palos Verdes - Cañada Park, S. Cañada Trail	0	N/A
01/31/25	Rolling Hills Estates - Linden Chandler Preserve, Chandler Loop Trail	0	N/A
01/31/25	Rolling Hills Estates - Linden Chandler Preserve, Empty Saddle Loop Trail	1	Negative
02/20/25	Franklin Canyon. Park - Hastain Trail	0	N/A
02/20/25	Franklin Canyon Park - Ranch Trail	0	N/A

February 2025 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 Mosquitoes, West Nile virus, Africanized honeybees, Lyme disease, or other vector-borne diseases.

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

FEBRUARY 2025

Field Operations

Hyperion Water Reclamation Plant:

The Hyperion Water Reclamation Plant had two offline primary battery collector tanks and three offline final clarifiers during this period. All offline subdivisions are monitored, and drained by Hyperion staff until maintenance is completed. Recent rain has caused flooding at multiple sites which could be a future concern for mosquito breeding if not cleared.

Other areas of concern regarding mosquito breeding include the 1-mile out fall surge overflow sump pumps, 5-mile outfall effluent pumping plants, emergency overflow sump pumps, liquid oxygen storage tank area, power and blower building box drain, oxygen reactors tanks with standing water, and deck drains with missing screens.

District staff attend quarterly meetings with Hyperion staff to exchange information and review inspection reports and treatment records. Hyperion mosquito traps counts were elevated during this period.

Chevron Refinery:

Area Treated:

4,127.28 sq. yds (0.86 acres)

Type of Source:

8 box drains, 11 excess waters, 4 Drain Channel, 20 Container

Treatment Products:

28.39 oz. (1.77lbs) of Altosid XR briquets.

8.50 oz. (0.53 lbs.) of FourStars BTI 45-day briquets

26.77 fl. oz. (0.21 gal.) of VectoBac liquid

Baldwin Hills Oil Fields:

Area Treated:

5,400.94 sq. yds (1.12 acres)

Type of Source:

9 containers, 442 oil sumps, 17 box drains, 7 pounds,
5 catch basins, 7excess water, 1under ground drain.

Treatment Products:

140.4 oz. (8.77 lbs.) of Altosid 30-day briquets.
3.34oz. (0.21lbs.) of Altosid XR briquets.
0.105 oz. (0.007 lbs.) Altosid Pellets.
1 oz. (0.06 lbs.) FourStars BTI 45-day briquets.
208.89 oz.(13.1lbs.) FourStar BTI/BS briquets.
14.2 oz. (0.89 lbs.) VectoBac liquid.

Ballona Wetlands:

Area Treated:

38,770.00 sq. yards (8.01 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:

65,602.60 sq. yds. (13.55 acres.)

Type of Source:

420 underground drains

Treatment Products:

62.65 oz (3.92 lbs.) of VectoMax water soluble packets
5.00 oz. (.31 lbs.) of FourStar BTI 45-day briquets
73.48 oz. (4.59 lbs.) of Altosid XR briquets
32.49 oz. (2.03 lbs.) of VectoMax granules
268.10 fl. oz. (2.09 gal.) of VectoBac liquid
4.66 oz. (0.29 lbs.) of VectoBac granules.
162.00 oz. (10.13 lbs.) of FourStar 45day BTI briquets.
4219.26 oz. (263.70 lbs.) of FourStar 180-day briquets.
1.50 oz. (0.09 lbs.) of Altosid 30-day briquets.
6.96 oz. (0.44 lbs.) of Altosid Pellets.

Madrona Marsh:

Area Treated: 0

2420.00 sq yds. (0.5 acres)

Type of Source:

1 Marsh

Treatment Products:

160.0 oz. (10.00 lbs.) of VectoMax granules

Playa Vista Marsh System:

Area Treated:

232320.00 sq. yds (48.0 acres)

Type of Source:

24 marsh, 24 creek

Treatment Product

15360 oz. (960 lbs.) of VectoMax granules.

MOSQUITO SERVICE REQUEST CALLS BY CITY

January - June 2025

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

AHB SERVICE CALLS BY CITY
January - June 2025

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

January 2021 through February 2025

Stinging Insects

(Africanized honeybees, yellow jackets, wasps, etc.)

Service Requests and Treatments

MONTH	2021	2022	2023	2024	2025
Jan.	41/33/18	14/10/5	41/23/9	24/14/8	17/17/9
Feb.	42/35/18	79/46/18	53/31/6	36/20/10	12/12/6
Mar.	78/67/27	148/94/20	40/29/3	85/46/8	
Apr.	207/140/65	230/145/53	117/59/17	282/141/35	
May	186/105/63	258/159/48	228/148/36	304/178/41	
June	153/91/66	227/162/75	263 /130/38	343/180/66	
July	100/43/31	222/180/71	290/152/44	228/136/62	
Aug.	136/74/46	161/113/52	229/160/54	204/139/83	
Sept.	107/66/38	153/109/41	289/195/60	233/167/57	
Oct.	163/97/43	160/114/67	265/175/74	165/77/44	
Nov.	75/61/29	56/39/13	141/102/49	79/58/29	
Dec.	22/17/10	46/42/19	66/49/22	36/31/12	
TOTAL	1310/829/454	1754/1213/482	2022/1253/412	2019/1187/455	

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

6. Board of Trustees Comments

Recommended Action:

As determined by the Board

7. Motion to Adjourn

Recommended Action:

Approve