

GLACVCD

BOARD OF TRUSTEES MEETING

AGENDA AND EXHIBITS



Thursday November 9th 2017

7:00 p.m. Board Meeting
Santa Fe Springs District Headquarters
12545 Florence Avenue
Santa Fe Springs, CA 90670

Trustee Steve Croft, President
Trustee Mark W. Bollman, Vice President
Baru Sanchez, Secretary-Treasurer

General Manager, Truc Dever
Director of Fiscal Operations, Carolyn Weeks
Director of Operations, Mark Daniel
Director of Community Affairs, Kelly Middleton
Director of Scientific-Technical Services, Susanne Kluh
Director of Human Resources, Rakesha Thomas
Board Legal Counsel, Quinn M. Barrow, Richards, Watson, Gershon
Labor Legal Counsel, Scott Tiedemann, Liebert, Cassidy, Whitmore

Copies of staff reports or other written documentation relating to agenda items are on file at the District's Headquarters at the Front Office and are available for public inspection. If you have questions regarding an agenda item, please contact the Front Office Staff at (562) 944-9656 during regular business hours.

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Please refrain from smoking, eating or drinking in the Boardroom

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

12545 Florence Avenue, Santa Fe Springs, CA 90670
Office (562) 944-9656 Fax (562) 944-7976
Email- info@glacvcd.org Website: www.glacvcd.org

PRESIDENT

Steve Croft, Lakewood

VICE PRESIDENT

Mark W. Bollman, Cerritos

SECRETARY-TREASURER

Baru Sanchez, Cudahy

ARTESIA

Sally Flowers

BELL

Ali Saleh

BELL GARDENS

Pedro Aceituno

BELLFLOWER

Sonny R. Santa Ines

BURBANK

Dr. Jeff D. Wassem

CARSON

Elito M. Santarina

COMMERCE

Leonard Mendoza

DIAMOND BAR

Steve Tye

DOWNEY

Robert Kiefer

GARDENA

Dan Medina

GLENDALE

Jerry Walton

HAWAIIAN GARDENS

Barry Bruce

HUNTINGTON PARK

Marilyn Sanabria

LA CAÑADA FLINTRIDGE

Michael T. Davitt

LA HABRA HEIGHTS

Catherine Houwen

LA MIRADA

Larry Mowles

LONG BEACH

VACANT

LOS ANGELES CITY

Steven Appleton

LOS ANGELES COUNTY

Martin H. Kreisler

LYNWOOD

Salvador Alatorre

MAYWOOD

Eddie De La Riva

MONTEBELLO

Avik Cordeiro

NORWALK

Leonard Shryock

PARAMOUNT

Dr. Tom Hansen

PICO RIVERA

Bob Archuleta

SAN FERNANDO

Nina Herrera

SAN MARINO

Scott T. Kwong

SANTA CLARITA

Heidi Heinrich

SANTA FE SPRINGS

Luis Gonzalez

SIGNAL HILL

Robert Copeland

SOUTH EL MONTE

Hector Delgado

SOUTHGATE

Maria Davila

WHITTIER

Josué Alvarado

GENERAL MANAGER

Truc Dever

A G E N D A

THE REGULAR MEETING OF THE BOARD OF TRUSTEES

- Thursday, November 9, 2017 •

District Office
12545 Florence Avenue
Santa Fe Springs, California 90670

6:30 P.M. - Library Conference Room: Pre-meeting refreshments

7:00 P.M. – Conference Room, Convene Board of Trustees Meeting

1. CALL TO ORDER

2. QUORUM (ROLL) CALL

3. INVOCATION

4. PLEDGE OF ALLEGIANCE

5. CORRESPONDENCE

6. INTRODUCTIONS

(Introductions requested by staff or Trustees of persons attending the meeting are made at this time).

- New La Cañada Flintridge Trustee – Michael T. Davitt

7. PUBLIC COMMENT

(This time is reserved for members of the public to address the Board relative to matters of business on and off the agenda. Comments will be limited to three minutes per person).

8. CONSENT AGENDA (8.1-8.5)

VOTE REQUIRED

- 8.1 Consideration of **Minutes 2017-10** of regular Board Meeting held on October 12, 2017. (**EXHIBIT A**)
- 8.2 Consideration of **Resolution 2017-16** Authorizing Payment of Attached Requisition October 1, 2017 through October 31, 2017. (**EXHIBIT B**)

8.3 Consideration of Joint Tax Sharing Resolution (JTSR) from the Sanitation District of Los Angeles County in conjunction with annexation number SCV-1090. This Resolution requests GLACVCD allocate 0.00057% of its current 0.0322% share of property tax resulting in a net share of 0.0316% to support services to the areas being annexed to the County Sanitation District. (**EXHIBIT C**)

Analysis: The applicant requested annexation of property into the Santa Clarita Valley Sanitation District in order to receive off-site disposal of sewage. The annexation process requires that a resolution for property tax revenue exchange be adopted by all the affected local agencies before an annexation may be approved. These requests are similar to many received from the county sanitation districts and public works in the past. By sharing the property tax increment with the District resulting from these annexations, GLACVCD will not lose any existing ad valorem tax revenue it currently receives from the affected territories. GLACVCD would only be giving up a portion of the revenues it would receive on increased assessed valuation.

8.4 Consideration of Joint Tax Sharing Resolution (JTSR) from the Newhall County Water District in conjunction with annexation number 2017-02. This Resolution requests GLACVCD allocate 0.00005% of its current 0.0323% share of property tax resulting in a net share of 0.0322% to support services to the areas being annexed to the Newhall County Water District. (**EXHIBIT D**)

Analysis: The applicant requested annexation of property into the Newhall County Water District. The annexation process requires that a resolution for property tax revenue exchange be adopted by all the affected local agencies before an annexation may be approved. These requests are similar to many received from the County of Los Angeles in the past. By sharing the property tax increment with the District resulting from these annexations, GLACVCD will not lose any existing ad valorem tax revenue it currently receives from the affected territories. GLACVCD would only be giving up a portion of the revenues it would receive on increased assessed valuation.

8.5 Consideration of **Ordinance No 17-001** regarding Nuisance Abatement and Authorizing Fines and Penalties – Second Reading (**EXHIBIT E**)

Summary: On October 12, 2017, the Board of Trustees introduced Ordinance No 17-001. At this time, the Board will consider adopting the ordinance.

9. CONSIDERATION OF LAFCO REQUEST TO NOMINATE CANDIDATES TO SERVE AS SPECIAL DISTRICT REPRESENTATIVE AND ALTERNATE (EXHIBIT F) (VOTE REQUIRED)

Summary: To be eligible, the nominee must be an elected official or appointed to the board for a fixed term. Nominations must be received no later than December 21, 2017 by 5:00PM.

10. COMMITTEE REPORTS

10.1 Audit Committee M. Bollman, Audit Chair

- Presentation from auditors at Lance, Soll & Lunghard LLP regarding findings from District audit of FY 2016-2017 financials. (**EXHIBIT G**)

10.2 Policy Committee A. Saleh, Policy Chair

- Review and consideration of District's FY 2017-2018 Investment Policy and **Resolution 2017-17 (EXHIBIT H) (VOTE REQUIRED)**

10.3 Joint Personnel & Policy Committee B. Bruce, Personnel Chair
A. Saleh, Policy Chair

- Report on discussions related to the District's additional sick leave policy.

11. STAFF PROGRAM REPORTS: OCTOBER 2017

11.1 <u>Manager's Report</u>	T. Dever, General Manager
11.2 <u>Scientific-Technical: (Staff Report A)</u>	S. Kluh, Sci.-Tech Services Dir.
11.3 <u>Operations: (Staff Report B)</u>	M. Daniel, Operations Dir.
11.4 <u>Community Affairs: (Staff Report C)</u>	K. Middleton, Comm. Affairs Dir.
11.5 <u>Fiscal: (Staff Report D)</u>	C. Weeks, Finance Director
11.6 <u>Human Resources: (Staff Report E)</u>	R. Thomas, Human Resources Dir.
11.7 <u>Legal Counsel Report</u>	S. Flower, Legal Counsel

12. OTHER

The Board may consider items not on the agenda provided that the Board complies with the Government Code (Brown Act) §54954.2(b).

13. ADJOURNMENT

The next Board of Trustees meeting will be scheduled on Thursday, December 14, 2017 at 7:00 p.m. at the District's headquarters at 12545 Florence Avenue, Santa Fe Springs.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MINUTES NO. 2017-10

The regular meeting of the Board of Trustees of the Greater Los Angeles County Vector Control District was held at 7:00 p.m. on Thursday, October 12, 2017, at the District office at 12545 Florence Avenue, Santa Fe Springs, California.

TRUSTEES PRESENT

Pedro Aceituno, (*City of Bell Gardens*)
Ali Saleh, (*City of Bell*) *7:07
Sonny Santa Ines, (*City of Bellflower*)
Dr. Jeff Wassem, (*City of Burbank*)
Elito Santarina, (*City of Carson*)
Mark Bollman, Vice-President, (*City of Cerritos*)
Leonard Mendoza, (*City of Commerce*)
Baru Sanchez, (*City of Cudahy*)
Steve Tye, (*City of Diamond Bar*)
Robert Kiefer, (*City of Downey*)
Dan Medina, (*City of Gardena*)
Jerry Walton, (*City of Glendale*)
Barry Bruce, (*City of Hawaiian Gardens*)
Catherine Houwen, (*City of La Habra Heights*)
Steve Appleton, (*City of Los Angeles*)
Martin Kreisler, (*County of Los Angeles*)
Salvador Alatorre, (*City of Lynwood*)
Eddie De La Riva (*City of Maywood*)
Avik Cordeiro, (*City of Montebello*)
Leonard Shryock, (*City of Norwalk*)
Tom Hansen, (*City of Paramount*)
Nina Herrera, (*City of San Fernando*)
Heidi Heinrich, (*City of Santa Clarita*)
Luis Gonzalez, (*City of Santa Fe Springs*)
Robert Copeland, *City of Signal Hill*
Hector Delgado, (*City of South El Monte*)
Maria Davila, (*City of South Gate*)
Josué Alvarado, (*City of Whittier*)

TRUSTEES ABSENT

Sally Flowers, (*City of Artesia*)
Marilyn Sanabria, (*City of Huntington Park*)
Bob Archuleta, (*City of Pico Rivera*)
Michael Davitt (*City of La Cañada Flintridge*)

TRUSTEES ABSENT (EXCUSED)

Steve Croft, President (*City of Lakewood*)
Larry Mowles, (*City of La Mirada*)
Scott Kwong, (*City of San Marino*)

VACANT

City of Long Beach

OTHERS PRESENT

Truc Dever, *General Manager*
Mark Daniel, *Director of Operations*
Susanne Kluh, *Director of Scientific-Technical Services*
Kelly Middleton, *Director of Community Affairs*
Carolyn Weeks, *Director of Fiscal Operations*
Rakesha Thomas, *Director of Human Resources*
Levy Sun, *Public Information Officer*
Quinn Barrow, *Legal Counsel*
Stephanie Cao, *Legal Counsel*

* Denotes time of late arrival (vote tallies on agenda items reflect actual Trustees present at time of vote)

1. CALL TO ORDER

President Croft called the meeting to order at 7:06 P.M.

2. QUORUM (ROLL) CALL

Following roll call, it was recorded that 27 Trustees were present and 8 were absent. One Trustee position is vacant. One Trustee arrived after roll call.

3. INVOCATION

Trustee Gonzalez gave the invocation.

4. PLEDGE OF ALLEGIANCE

Trustee Houwen led the Pledge of Allegiance.

5. CORRESPONDENCE

NONE

6. INTRODUCTIONS

- New La Cañada Flintridge Trustee – Michael T. Davitt

Michael Davitt was not in attendance

- Presentation of Service Award to Family of Fernando Rojas

Vice President Bollman welcomed the family of Fernando Rojas and invited them forward to receive Fernando's service badge and service pins. A message of thanks written by Fernando's wife was read by his daughter.

7. PUBLIC COMMENT

(This time is reserved for members of the public to address the Board relative to matters of business on and off the agenda. Comments will be limited to three minutes per person).

NONE

8. CONSENT AGENDA (8.1-8.3)

VOTE REQUIRED

8.1 Consideration of **Minutes 2017-09** of regular Board Meeting held on September 14, 2017. (**EXHIBIT A**)

8.2 Consideration of **Resolution 2017-13** Authorizing Payment of Attached Requisition September 1, 2017 through September 30, 2017. (**EXHIBIT B**)

8.3 Consideration of Joint Tax Sharing Resolution (JTSR) from the Sanitation District of Los Angeles County in conjunction with annexation number SCV-1087. This Resolution requests GLACVCD allocate 0.00057% of its current 0.0322% share of property tax resulting in a net share of 0.0316% to support services to the areas being annexed to the County Sanitation District. (**EXHIBIT C**)

Analysis: The applicant requested annexation of property into the Santa Clarita Valley Sanitation District in order to receive off-site disposal of sewage. The annexation process requires that a resolution for property tax revenue exchange be adopted by all the affected local agencies before an annexation may be approved. These requests are similar to many received from the county sanitation districts and public works in the past. By sharing the property tax increment with the District resulting from these annexations, GLACVCD will not lose any existing ad valorem tax revenue it currently receives from the affected territories. GLACVCD would only be giving up a portion of the revenues it would receive on increased assessed valuation.

Trustee Davila made a motion to approve the consent agenda. The motion was seconded by Trustee Hansen and approved unanimously. Trustees Saleh and Alvarado abstained from the minutes.

9. ANNOUNCEMENT OF TRUSTEES' TERM OF OFFICE TO EXPIRE JANUARY 1, 2018

Summary: The General Manager has mailed correspondence advising the following named governing bodies that the two or four year term of office of its representative will expire at 12 p.m. on January 1, 2018, and has requested that they reappoint the trustee representative or successor for the next two or four year term of the office according to Division 3, Chapter 1, Article 3, Sections 2024 et. seq. of the State Health and Safety Code.

<u>Trustee Representative</u>	<u>Governing Body</u>
<i>Ali Saleh</i>	<i>City of Bell</i>
<i>Elito Santarina</i>	<i>City of Carson</i>
<i>Leonard Mendoza</i>	<i>City of Commerce</i>
<i>Steve Tye</i>	<i>City of Diamond Bar</i>
<i>Robert Kiefer</i>	<i>City of Downey</i>
<i>Dan Medina</i>	<i>City of Gardena</i>
<i>Michael Davitt</i>	<i>City of La Cañada Flintridge</i>
<i>Larry Mowles</i>	<i>City of La Mirada</i>
<i>Steve Croft</i>	<i>City of Lakewood</i>
<i>Vacant</i>	<i>City of Long Beach</i>
<i>Martin Kreisler</i>	<i>County of Los Angeles</i>
<i>Salvador Alatorre</i>	<i>City of Lynwood</i>
<i>Avik Cordeiro</i>	<i>City of Montebello</i>
<i>Scott Kwong</i>	<i>City of San Marino</i>
<i>Luis Gonzalez</i>	<i>City of Santa Fe Springs</i>
<i>Hector Delgado</i>	<i>City of South El Monte</i>
<i>Maria Davila</i>	<i>City of South Gate</i>

General Manager Truc Dever reminded Trustees listed that their term will end January 1, 2018. Cities have been notified that an appointment is requested.

10. APPROVAL OF EXPENDITURES FOR TRUSTEE BOLLMAN TO ATTEND THE CDC-AMCA “TRAIN THE TRAINER” SESSION ON BEST PRACTICES FOR INTEGRATED MOSQUITO MANAGEMENT (EXHIBIT D) (VOTE REQUIRED)

Summary: The West Coast American Mosquito Control Association (AMCA) training hub is holding this event prior to the MVCAC Fall Quarterly meetings. Attendees will review and train to the Centers for Disease Control’s (CDC) Best Practices for Integrated Mosquito Management manual and upon completion, be certified to share the information with mosquito control professionals and other stakeholders.

Truc reported that Trustee Bollman has requested attendance at this meeting in furtherance of his leadership position and continued partnership with CERT and the District. **Trustee Appleton made a motion to approve the expenditures. The motion was seconded by Trustee Davila and approved unanimously. Trustee Bollman abstained from the vote.**

11. COMMITTEE REPORTS

11.1 Abatement Ad Hoc Committee

S. Alatorre, Abatement Chair

Trustee Alatorre reviewed the Ordinance and Resolutions and recommended the Board adopt these items.

11.1.a Public Hearing To consider establishing penalties for nuisances and Ordinance and Resolutions regarding nuisance abatement (**EXHIBIT E**)

11.1.b Vice President Bollman declared the Public Hearing open

11.1.c. Public comments
NONE RECEIVED

11.1.d. Vice President Bollman declared the Public Hearing closed

11.1.e. Discussion and consideration of **Ordinance No 17-001** regarding nuisance abatement and authorizing fines and penalties
(EXHIBIT F) (VOTE REQUIRED)

Legal Counsel Quinn Barrow introduced the Ordinance and called for the vote. **Trustee Medina made a motion to approve Ordinance No 17-001. The motion was seconded by Trustee Davila and approved unanimously.** Quinn noted that the Ordinance will be placed on the Consent Agenda for the November 9th meeting for a second reading and approval.

11.1.f. Discussion and Consideration of **Resolution 2017-14** amending and restating abatement procedures under the Mosquito Abatement & Vector Control District Law **(EXHIBIT G) (VOTE REQUIRED)**

11.1.g. Discussion and consideration of **Resolution 2017-15** adopting penalties for the abatement of nuisances **(EXHIBIT H) (VOTE REQUIRED)**

Trustee Alvarado made a motion to approve Resolutions 2017-14 and 2017-15. The motion was seconded by Trustee Medina and approved unanimously.

11.2 Joint Personnel & Policy Committee

B. Bruce, Personnel Chair
A. Saleh, Policy Chair

11.2.a Report on discussions about Employee Handbook revisions

Trustee Bruce reported that the Committees discussed revisions to the employee handbook related to vacation accruals and compensatory time. Revisions will be brought to the Board for consideration when finalized.

12. STAFF PROGRAM REPORTS: SEPTEMBER 2017

12.1 Manager's Report

T. Dever, General Manager

Truc thanked Trustees for coming early for the Committee meetings and ribbon cutting for the new Mosquito SWAT Lab. Truc also expressed her thanks to Trustee Medina who served as DJ for Employee Appreciation Day. She reminded Trustees that AB 1661 Sexual Harassment Prevention training requires compliance by all Trustees.. Those still needing training should contact staff to be registered for an online course.

12.2 Scientific-Technical: (Staff Report A)

S. Kluh, Sci.-Tech Services Dir.

Susanne noted that 154 cases of WNV have been reported this year in LA County, 82 are in the District. Surveillance indicators show increased overall risk which has triggered increased outreach. Cities infected by *Aedes* continue to grow in number.

In response to Trustee Alvarados' question, Truc noted that AB 527, the Drone Bill, was recently passed allowing vector control districts to use drones for surveillance and pesticide applications in specific areas. Trustee Alvarado suggested the Budget Committee consider this future expenditure. Trustee Cordeiro asked about the research funding bill, which Truc reported did not succeed. International and imported Zika cases are down considerably this year.

12.3 Operations: (Staff Report B)

M. Daniel, Operations Dir.

Mark reported that service requests are at record levels this year. As invasive *Aedes* continue to spread into the Valley, this trend will continue. Directors will be meeting over the winter to discuss strategic planning for this new reality. He also noted that residents have very little tolerance for the increased bite pressure yet are still reluctant to use repellents.

12.4 Community Affairs: (Staff Report C)

K. Middleton, Comm. Affairs Dir.

Kelly thanked Trustees for coming to honor Dr. Hazel Wallace at the SWAT Lab ribbon cutting. Trustee Bruce thanked Truc and Kelly for their participation at recent outreach efforts in Hawaiian Gardens. Kelly

also asked Trustees to notify staff if they are not receiving emails from the District. Problems with the email service have been addressed in hopes that these prior issues have been resolved.

12.5 Fiscal: (Staff Report D)

C. Weeks, Finance Director

Carolyn offered to answer questions on her report.

12.6 Human Resources: (Staff Report E)

R. Thomas, Human Resources Dir.

Rakesha thanked staff and Trustees for their support at the Employee Appreciation Day, and offered to answer any questions.

12.7 Legal Counsel Report

Q. Barrow, Legal Counsel

Quinn thanked Mark Richard and Stephanie Cao for their work on the Nuisance Abatement Ordinance and related Resolutions.

13. OTHER

The Board may consider items not on the agenda provided that the Board complies with the Government Code (Brown Act) §54954.2(b).

Trustee Medina thanked Levy for his excellent presentation in Gardena.

14. ADJOURNMENT

The next Board of Trustees meeting will be scheduled on Thursday, November 9th at 7:00 p.m. at the District's headquarters at 12545 Florence Avenue, Santa Fe Springs.

Trustee Croft adjourned the meeting at 7:41 PM.

RESOLUTION NO. 2017-16

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
RATIFYING AND AUTHORIZING THE PAYMENT
OF CERTAIN CLAIMS AND DEMANDS**

CERTIFICATION

In accordance with Section 2000.0 of the District's Accounting Procedures Policy, the Director of Fiscal Operations hereby certifies to the accuracy of the Requisition Schedule attached to this resolution and to the availability of funds for the payment of expenses set forth in that Requisition Schedule.

Director of Fiscal Operations

**THE BOARD OF TRUSTEES OF THE GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT DETERMINES AND RESOLVES AS FOLLOWS:**

Section 1. The claims and demands set forth in the attached Requisition Schedule are ratified and approved in the amounts set forth as follows:

A. In the amount of \$ 257,329.55, as issued, signed, and released as Check Nos. 6668 through 6717.

Section 2. The Secretary-Treasurer is directed to certify to the adoption of this resolution.

PASSED, APPROVED, AND ADOPTED this 9th day of November, 2017.

President

I, _____, Secretary-Treasurer of the Greater Los Angeles County Vector Control District, hereby certify that Resolution No. 2017-16 was duly adopted by the Board of Trustees at its regular meeting held on November 9, 2017.

Secretary-Treasurer

Greater L.A. County Vector Control Dist
Cash Disbursements Journal

For the Period From Oct 1, 2017 to Oct 31, 2017

Date	Check #	Account #	Vendor	Invoice #	Description	Check Total	Amount
10/04/17	EFT	5170-A-70	PERS	100000015070831	PERS Health Benefits	Check Total:	<u><u>(114,014.10)</u></u>
10/10/17	6668	5707-A-10	Fidel Acosta		Umpire fees for 2017 Employee Appreciation	Check Total:	<u><u>(40.00)</u></u>
10/12/17	6669	5420-A-62	A & B TIRE		Flat repair for #89	Check Total:	<u><u>(20.00)</u></u>
10/12/17	6670	2300-A-10	AFLAC	Invoice: 336516	Short-term disability, Life, medical, accident premium	Check Total:	<u><u>(3,621.88)</u></u>
10/12/17	6671	5400-B-63	Auto Zone	Invoice: 5681509127	Duralast gold battery	Check Total:	<u><u>129.40</u></u>
10/12/17	6671	5480-B-63	Auto Zone	Invoice: 5681586292	Engine oil drain plugs	Check Total:	<u><u>28.07</u></u>
10/12/17	6671	5480-B-63	Auto Zone	Invoice: 5681586293	New AC Compr for #50	Check Total:	<u><u>174.58</u></u>
10/12/17	6671	5480-B-63	Auto Zone	Invoice: 5681586291	Impact filter, oil filter	Check Total:	<u><u>29.27</u></u>
10/12/17	6671	5430-B-63	Auto Zone	Invoice: 5681593672	Coolant reserve	Check Total:	<u><u>39.50</u></u>
10/12/17	6671	5415-B-63	Auto Zone	Invoice: 5681607555	Duralast gold brake pads for #25	Check Total:	<u><u>98.98</u></u>
10/12/17	6671	5446-B-63	Auto Zone	Invoice: 5681603979	Transmission repair	Check Total:	<u><u>116.84</u></u>
10/12/17	6672	5310-A-22	Catherine Baier	Invoice: BAIER-200.00	Safety workboots reimbursement	Check Total:	<u><u>(616.64)</u></u>
10/12/17	6673	5707-A-10	Shenell Benson-Williams	Invoice: BENS-100.64	Reimbursement for items bought for Employee Appreciation	Check Total:	<u><u>(200.00)</u></u>
10/12/17	6674	5727-A-22	CDPH, Vector-Borne Disease Sect.	Invoice: 10.12.2017.560.00	Certification renewals for OPS Techs	Check Total:	<u><u>(100.64)</u></u>
10/12/17	6675	5815-A-62	Clean Net	Invoice: SCA0046655	Janitorial monthly service	Check Total:	<u><u>(1,665.00)</u></u>
10/12/17	6675	5815-B-63	Clean Net	Invoice: SCA0046654	Janitorial service monthly	Check Total:	<u><u>500.00</u></u>
10/12/17	6676	5170-A-70	Fidelity Security Life Ins./Eyemed	Invoice: 163274238	Vision Insurance	Check Total:	<u><u>(1,562.64)</u></u>
10/12/17	6677	5230-A-22	GUS GARCIA	Invoice: GGAR-7.65	Spray tips for wand	Check Total:	<u><u>(7.65)</u></u>
10/12/17	6678	5825-B-63	GRAINGER	Invoice: 9554859604	Interior and exterior supplies	Check Total:	<u><u>94.99</u></u>
10/12/17	6678	5499-A-62	GRAINGER	Invoice: 9569964134	Condenser cleaner	Check Total:	<u><u>27.98</u></u>
10/12/17	6678	5825-B-63	GRAINGER	Invoice: 9568897656	Interior/exterior supplies	Check Total:	<u><u>76.54</u></u>
10/12/17	6678	5825-B-63	GRAINGER	Invoice: 9568897664	Credit memo for #9554859604; Item #4EU77	Check Total:	<u><u>(94.99)</u></u>
10/12/17	6679	5520-B-33	HENCO FEED & PET SUPPLY	Invoice: 352973	A.P. pellets	Check Total:	<u><u>(104.52)</u></u>
10/12/17	6679	5520-B-33	HENCO FEED & PET SUPPLY	Invoice: 359893	AP pellets	Check Total:	<u><u>57.30</u></u>
10/12/17	6680	5795-A-53	HOME DEPOT CRC	Invoice: HOME-209.81	MEU	Check Total:	<u><u>41.85</u></u>
10/12/17	6680	5499-A-62	HOME DEPOT CRC	Invoice: HOME-209.81	Maintenance dept. tools	Check Total:	<u><u>66.82</u></u>
10/12/17	6680	5260-A-42	HOME DEPOT CRC	Invoice: HOME-209.81	Support equipments	Check Total:	<u><u>73.13</u></u>
10/12/17	6680	5260-A-42	HOME DEPOT CRC	Invoice: HOME-209.81	Support equipments	Check Total:	<u><u>25.43</u></u>
10/12/17	6680	5260-A-42	HOME DEPOT CRC	Invoice: HOME-209.81	Supplies for Aedes Team	Check Total:	<u><u>13.63</u></u>
10/12/17	6680	5260-A-22	HOME DEPOT CRC	Invoice: HOME-209.81		Check Total:	<u><u>30.80</u></u>
10/12/17	6681	5625-B-23	Jill Whitney	Invoice: JWJHI-13.64	Reimbursement for postage	Check Total:	<u><u>(13.64)</u></u>

Greater L.A. County Vector Control Dist
Cash Disbursements Journal

For the Period From Oct 1, 2017 to Oct 31, 2017

Date	Check #	Account #	Vendor	Invoice #	Description	Check Total	Amount
10/12/17	6682	5787-A-74	LA Grit Media	Invoice: #1	Regional outreach efforts: Zika prev., mosq. prev., tip & toss	Check Total:	(6,060.00)
10/12/17	6683	5499-A-62	LB Johnson Hardware	Invoice: 905689	Cord sash cotton 3/8x100	Check Total:	(35.03)
10/12/17	6684	2242-A-10	The Lincoln National Life Ins. Co.	Invoice: 3536175628	Lincoln - dental premiums, LT disability, life insurance premium	3,865.01	
10/12/17	6684	5170-A-70	The Lincoln National Life Ins. Co.	Invoice: 3536496722	Retiree's dental premium	4,884.39	
10/12/17	6684	5155-A-22	The Lincoln National Life Ins. Co.	Invoice: 3536175570	Dental insurance - premium	6,132.66	
					Check Total:	(14,882.06)	
10/12/17	6685	5480-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-317200	Air, oil filter for #108	20.17	
10/12/17	6685	5435-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-317186	Prop clip, air filter for #63	125.64	
10/12/17	6685	54500-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-318145	Window switch for #8	103.78	
10/12/17	6685	5480-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-318224	Air filter for #108	12.10	
10/12/17	6685	5480-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-318225	Oil filter for #108	12.09	
10/12/17	6685	5415-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-318405	Brakes for #8	42.77	
10/12/17	6685	5415-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-318527	Ceramic, metallic pad	7.30	
10/12/17	6685	5499-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-321638	Nitrile gloves for tire garage	25.65	
10/12/17	6685	5400-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-322327	BATTERY	94.16	
10/12/17	6685	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-273819	Air, oil filter motor oil for #116	44.37	
					Check Total:	(4888.03)	
10/12/17	6686	5310-A-22	Victor Perez	Invoice: PERE-108 64	Workbooks reimbursement	Check Total:	(108.64)
10/12/17	6687	5485-B-33	RANDE GALLANT	Invoice: RGAL-54.15	Fuel reimbursement for #53	Check Total:	(54.15)
10/12/17	6688	5485-A-22	Rudy Serrano	Invoice: RSER-85.6000	Mileage reimbursement SFS - Sylmar(09/25/17) 80 miles	42.80	
10/12/17	6688	5485-A-22	Rudy Serrano	Invoice: RSER-85.6000	Mileage reimbursement SFS - Sylmar(10/09/17) 80 miles	42.80	
					Check Total:	(85.60)	
10/12/17	6689	5617-A-10	CDW-G	Invoice: 092217-3763	CDW Govt charge	9.38	
10/12/17	6689	5635-A-10	Neweggbusiness.com	Invoice: 092217-3763	AAA batteries for keyboard & mice	25.20	
10/12/17	6689	5617-A-10	Neweggbusiness.com	Invoice: 092217-3763	Wireless mouse, keyboard, 10 key pad, UPS battery backup	310.87	
10/12/17	6689	5617-A-53	Neweggbusiness.com	Invoice: 092217-3763	USB cables and hub, HDMI cables for Swat lab	209.79	
10/12/17	6689	5617-A-53	Neweggbusiness.com	Invoice: 092217-3763	USB extender for Swat lab PCs	73.61	
10/12/17	6689	5617-A-53	Neweggbusiness.com	Invoice: 092217-3763	Video cable display port to DVI for Swat lab	14.06	
10/12/17	6689	5617-A-10	Neweggbusiness.com	Invoice: 092217-3763	Newegg.com	294.51	
10/12/17	6689	5617-A-10	Neweggbusiness.com	Invoice: 092217-3763	Video display port to HDMI adapter	32.84	
10/12/17	6689	5617-A-52	Neweggbusiness.com	Invoice: 092217-3763	Video display port to HDMI adapter, Swat lab, Comm. Affairs	52.00	
10/12/17	6689	5617-A-10	Neweggbusiness.com	Invoice: 092217-3763	Newegg.com CREDIT	(14.06)	
10/12/17	6689	5769-A-52	Target	Invoice: 092217-8711	Supplies and equipment	70.47	
10/12/17	6689	5735-A-52	Vision Y Compromiso	Invoice: 092217-8711	Conf. registration	90.00	
10/12/17	6689	5769-A-52	Target	Invoice: 092217-8711	Supplies and equipment	28.47	
10/12/17	6689	5675-A-52	Facebook	Invoice: 092217-8711	Facebook ads	45.00	
10/12/17	6689	5620-A-52	Adobe Creative Cloud	Invoice: 092217-8711	Adobe creative cloud	49.99	
10/12/17	6689	5625-A-52	USPS	Invoice: 092217-8711	Postage	8.50	
10/12/17	6689	5675-A-52	Google	Invoice: 092217-8711	Google ads	80.12	
10/12/17	6689	5735-A-52	Southwest Airlines	Invoice: 092217-7607	Airfare to Sacramento conf.	133.98	
10/12/17	6689	5630-A-52	Topingo	Invoice: 092217-7607	Topingo website services	50.00	
10/12/17	6689	5795-A-53	Best Buy	Invoice: 092217-7607	MEU	381.17	
10/12/17	6689	5617-A-53	BestBuy.com	Invoice: 092217-7607	Computer supplies and accessories	98.43	

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10/12/17	6689	5769-A-53	Amazon	Invoice:092217-7607	Paper towels	21.37	
10/12/17	6689	5665-A-52	Amazon	Invoice:092217-7607	Dry erase markers	4.56	
10/12/17	6689	5769-A-52	Amazon	Invoice:092217-7607	Hand sanitizers	30.73	
10/12/17	6689	5795-A-53	Best Buy	Invoice:092217-7607	Credit for returned items - MEU	(54.86)	
10/12/17	6689	5795-A-53	Best Buy	Invoice:092217-7607	MEU	49.13	
10/12/17	6689	5795-A-53	Amazon	Invoice:092217-7607	Lysol disinfectant sprays	19.25	
10/12/17	6689	5797-A-53	The Castle Press	Invoice:092217-7607	20,000 Trading cards	2,449.03	
10/12/17	6689	5665-A-53	Amazon	Invoice:092217-7607	Office supplies	47.32	
10/12/17	6689	5769-A-53	Amazon	Invoice:092217-7607	supplies and equipments	23.12	
10/12/17	6689	5769-A-53	Amazon	Invoice:092217-7607	MEU supplies	3.43	
10/12/17	6689	5795-A-53	Dead and Buried	Invoice:092217-7607	MEU	232.73	
10/12/17	6689	5769-A-53	Bioquip Products Inc.	Invoice:092217-7607	supplies and equipments	47.24	
10/12/17	6689	5769-A-53	Amazon	Invoice:092217-7607	MEU supplies	442.00	
10/12/17	6689	5769-A-53	Amazon	Invoice:092217-7607	MEU supplies	95.67	
10/12/17	6689	5435-A-62	Norm Reeves Ford	Invoice:092217-7607	Radiator work for #101	121.93	
10/12/17	6689	5815-A-62	Amazon	Invoice:092217-2740	Purell foam sanitizer instant	65.51	
10/12/17	6689	5425-A-62	George Chevrolet	Invoice:092217-2740	Actuator for #85	246.84	
10/12/17	6689	5435-A-62	George Chevrolet	Invoice:092217-2740	Body repair on #7	98.76	
10/12/17	6689	5430-A-62	Champion Chrysler	Invoice:092217-2740	A/C control for #35	186.14	
10/12/17	6689	5475-A-62	Champion Chrysler	Invoice:092217-2740	Cable-shift for #17	24.94	
10/12/17	6689	5430-A-62	Lyms Auto Air Inc.	Invoice:092217-2740	A/C repair and recharge for #32	89.56	
10/12/17	6689	5665-A-62	Amazon	Invoice:092217-2740	Office supplies	14.66	
10/12/17	6689	5715-A-70	Costco	Invoice:092217-2740	Board meeting supplies	143.41	
10/12/17	6689	5820-A-62	Amazon	Invoice:092217-2740	Pond supplies	25.76	
10/12/17	6689	5755-A-62	Smart N Final	Invoice:092217-2740	Breakroom supplies	168.10	
10/12/17	6689	5260-A-22	Wal-Mart	Invoice:092217-0759	Support equipment	10.74	
10/12/17	6689	5617-A-22	Amazon	Invoice:092217-0759	Support equipment	50.93	
10/12/17	6689	5435-A-62	Alans Lawn & Garden Center	Invoice:092217-0759	Tablet cases for Yessena and Martin	640.95	
10/12/17	6689	5435-A-62	Peter's Auto Glass Center	Invoice:092217-0759	Alan's lawnmower center	380.20	
10/12/17	6689	5230-A-22	Halstead & Hogan	Invoice:092217-0759	Damage window repair for #127	441.81	
10/12/17	6689	5655-A-22	Amazon	Invoice:092217-0759	Portable spray equipment	12.01	
10/12/17	6689	5655-A-22	Amazon	Invoice:092217-0759	Mosquito fish supplies	92.54	
10/12/17	6689	5375-A-22	WM Supercenter	Invoice:092217-0759	UVL calibration	2.12	
10/12/17	6689	5260-A-22	Amazon	Invoice:092217-0759	Mosquito fish supplies	25.07	
10/12/17	6689	5375-A-22	Alans Lawn & Garden Center	Invoice:092217-0759	Portable spray equipment	326.14	
10/12/17	6689	5260-A-22	Albertsons	Invoice:092217-0759	Supplies equipments	38.32	
10/12/17	6689	5345-A-42	Genesis Embroidery	Invoice:092217-0759	Embroidery	15.00	
10/12/17	6689	5540-A-32	MVCAC	Invoice:092217-8762	MVCAC	6,680.00	
10/12/17	6689	5510-B-33	Smart N Final	Invoice:092217-8762	Penguin dry ice	16.47	
10/12/17	6689	5540-B-33	USPS	Invoice:092217-8762	Vials with cap	1,059.90	
10/12/17	6689	5510-B-33	SamplePrep	Invoice:092217-8762	lab supplies	31.92	
10/12/17	6689	5510-A-32	Amazon	Invoice:092217-8762	lab supplies	23.62	
10/12/17	6689	5520-B-33	Costco	Invoice:092217-8762	Duracell batteries	419.26	
10/12/17	6689	5510-B-33	Smart N Final	Invoice:092217-4399	Lab supplies and equipments	19.62	
10/12/17	6689	5540-B-33	USPS	Invoice:092217-4399	Shipping & Testing	7.00	
10/12/17	6689	5445-B-63	IMS Sun Valley	Invoice:092217-7302	Parts for brake lathe rolling cart	111.63	
10/12/17	6689	5449-B-63	Home Depot	Invoice:092217-7302	Toilet repair - Sylmar	39.13	
10/12/17	6689	5485-B-63	Cooper Hardware	Invoice:092217-7302	Kitchen outlet	23.91	
10/12/17	6689	5855-B-63	Red Wing Shoe Store	Invoice:092217-7302	Workboots	207.56	
10/12/17	6689	5310-B-63	Battery Power Inc.	Invoice:092217-7302	Dry cell Battery	164.86	

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10/12/17	6689	5400-B-63	Battery Power Inc.	Invoice:0922117-7302	Dry cell Battery	164.86	
10/12/17	6689	5825-B-63	Advance Wholesale Elec.	Invoice:0922117-7302	Roof vent repair	22.89	
10/12/17	6689	5825-B-63	Grand Electrical Supply	Invoice:0922117-7302	Sylmar roof vent repair	37.29	
10/12/17	6689	5499-B-63	Cooper Hardware	Invoice:0922117-7302	Roof exhaust fan motor	5.66	
10/12/17	6689	5499-B-63	Bioquip Products Inc.	Invoice:0922117-5404	Lab supplies	73.14	
10/12/17	6689	5510-A-32	Bioquip Products Inc.	Invoice:0922117-0399	Parking fee - CA Coastal Com.	15.00	
10/12/17	6689	5735-A-22	ABM Parking	Invoice:0922117-0399	Laser pointer	16.11	
10/12/17	6689	5655-A-22	Fry's Electronic #28	Invoice:0922117-0399	Public works mtg food	22.86	
10/12/17	6689	5707-A-10	Pavilions Store	Invoice:0922117-7631	MVCAC Qtrly mtg	157.97	
10/12/17	6689	5735-A-10	Southwest Airlines	Invoice:0922117-7631	Job posting	175.00	
10/12/17	6689	5640-A-10	Governmentjobs.com	Invoice:0922117-7631	Job posting	125.00	
10/12/17	6689	5640-A-10	Progeyjobs	Invoice:0922117-7631	Job posting	167.05	
10/12/17	6689	5715-A-70	Pizzamania	Invoice:0922117-7631	Board night Pizza	79.25	
10/12/17	6689	5707-A-10	Ajos Y Cebollas Grill	Invoice:0922117-7631	Lunch for LAC DPH ACDC field Orientation	11.96	
10/12/17	6689	5707-A-10	Pavilions Store	Invoice:0922117-7631	Breakfast for LAC DPH ACDC field Orientation	1,356.32	
10/12/17	6689	5635-B-23	Agilis Linxup	Invoice:0922117-6914	GPS for District Fleet	46.98	
10/12/17	6689	5400-A-62	The Lighthouse	Invoice:0922117-5659	Music video project items	360.00	
10/12/17	6689	5705-A-10	Healthfirst Medical Group	Invoice:0922117-5347	Prepost screens	954.11	
10/12/17	6689	5640-A-10	Intermedia.net	Invoice:0922117-9635	Website services	35.00	
10/12/17	6689	5640-A-10	Valley Occupational Medical Center	Invoice:0922117-5093	Prepost screen	2,699.99	
10/12/17	6689	5877-A-62	Tele Pacific	Invoice:0922117-5198	Internet connection, landlines phones	2,742.69	
10/12/17	6689	5877-B-63	Tele Pacific	Invoice:0922117-5198	Internet connection, landlines phones - Sylmar	14,497.05	
10/12/17	6689	5210-A-42	Adapco, Inc.	Invoice:0922117-5940	10 cases of Vectolex	4,349.12	
10/12/17	6689	5210-B-23	Adapco, Inc.	Invoice:0922117-5940	3 cases of Vectolex	49.16	
10/12/17	6689	5855-A-62	Bakers Lock & Key	Invoice:0922117-5847	Rebuild lock mechanism - Exec. restroom	135.00	
10/12/17	6689	5870-A-62	D & S Security	Invoice:0922117-6352	Troubleshooting fee	22.50	
10/12/17	6689	5870-B-63	D & S Security	Invoice:0922117-6352	Security monitoring	91.14	
10/12/17	6689	5870-A-62	D & S Security	Invoice:0922117-6352	Security monitoring	102.12	
10/12/17	6689	5870-B-63	Air Landscape	Invoice:0922117-6054	August 2017 landscape maintenance charge	286.21	
10/12/17	6689	5350-B-23	Airgas Safety	Invoice:0922117-6070	Prescription safety glasses	161.41	
10/12/17	6689	5610-A-10	CBE Los Angeles	Invoice:0922117-9146	Black toner - Canon, freight charge	749.43	
10/12/17	6689	5825-A-62	WW Grainger	Invoice:0922117-8551	Interior and exterior supplies	139.89	
10/12/17	6689	5445-A-62	WW Grainger	Invoice:0922117-8551	Fabrication supplies	448.94	
10/12/17	6689	5890-B-63	Waste Management	Invoice:0922117-1496	Waste disposal	162.50	
10/12/17	6689	5895-A-62	City of Santa Fe Springs	Invoice:0922117-1470	Water - utility	476.38	
10/12/17	6689	5895-A-62	City of Santa Fe Springs	Invoice:0922117-1470	Fire service meter	37.47	
10/12/17	6689	5895-A-62	City of Santa Fe Springs	Invoice:0922117-1470	Domestic service	132.91	
10/12/17	6689	5825-A-62	AM/PM	Invoice:0922117-0766	AM/PM service call	41.33	
10/12/17	6689	5890-B-63	Consolidated Disposal	Invoice:0922117-1747	Trash removal	156.64	
10/12/17	6689	5445-A-62	Crocker Sign & Screen	Invoice:0922117-2281	Name plates	46.20	
10/12/17	6689	5230-A-22	Hose Man Inc.	Invoice:0922117-1254	Portable spray equipment	127.89	
10/12/17	6689	5890-B-63	Southern CA Gas Company	Invoice:0922117-5099	Gas - utility	256.00	
10/12/17	6689	5445-A-62	Airgas West	Invoice:0922117-8357	Fabrication supplies	1,532.66	
10/12/17	6689	5445-A-62	Airgas West	Invoice:0922117-8357	Fabrication supplies	1,415.88	
10/12/17	6689	5825-A-62	Airgas West	Invoice:0922117-8357	Interior/exterior supplies	2,936.64	
10/12/17	6689	5850-B-63	Barr Engineering	Invoice:0922117-8464	HVAC maintenance for September 2017	71.05	
10/12/17	6689	5210-B-23	Univar USA Inc.	Invoice:0922117-5248	Altosid briquets	54.55	
10/12/17	6689	5210-B-23	Univar USA Inc.	Invoice:0922117-5248	Altosid briquets		
10/12/17	6689	5610-A-10	Pay Pal	Invoice:0922117-0446	Website services		
10/12/17	6689	5855-B-63	Todd Pipe & Supply	Invoice:0922117-1400	Urinal rebuild		

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10/12/17	6689	5855-B-63	Todd Pipe & Supply	Invoice:092217-1400	Fixtures	114.96	
10/12/17	6689	5755-B-63	Smart N Final	Invoice:092217-1400	Sylmar kitchen supplies	59.08	
10/12/17	6689	5815-B-63	Home Depot	Invoice:092217-1400	Janitorial supplies	101.73	
10/12/17	6689	5855-B-63	Todd Pipe & Supply	Invoice:092217-1400	Vacuum breaker repair kit	9.20	
10/12/17	6689	5815-B-63	Home Depot	Invoice:092217-1400	Credit Refund for test kit	(8.75)	
10/12/17	6689	5459-B-63	Napa Auto Parts	Invoice:092217-1400	Drain plug for #63	10.25	
10/12/17	6689	5445-A-62	Asco Metals	Invoice:092217-1400	Fabrication supplies	63.80	
10/12/17	6689	6011-A-22	Home Depot	Invoice:092217-1400	Vehicle set-up parts	29.40	
10/12/17	6689	5499-A-62	Home Depot	Invoice:092217-1400	Misc. parts	80.54	
10/12/17	6689	5459-B-63	Home Depot	Invoice:092217-1400	Misc. parts	37.37	
10/12/17	6689	5855-B-63	Todd Pipe & Supply	Invoice:092217-1400	Fixtures	48.01	
10/12/17	6689	5459-B-63	Todd Pipe & Supply	Invoice:092217-1400	Misc. parts	8.69	
10/12/17	6689	5230-B-63	Cooper Hardware	Invoice:092217-1400	Portable spray equip	4.88	
10/12/17	6689	5499-B-63	Home Depot	Invoice:092217-1400	Misc. parts - water damage	40.54	
10/12/17	6689	5499-B-63	Home Depot	Invoice:092217-1400	Misc. parts - water damage	38.01	
10/12/17	6689	5459-A-62	B & K Electric	Invoice:092217-1400	Misc. parts	6.20	
10/12/17	6689	5520-A-32	Airgas Dry Ice	Invoice:092217-3093	Dry ice	124.08	
10/12/17	6689	5520-B-33	Airgas Dry Ice	Invoice:092217-3093	Dry ice	198.19	
10/12/17	6689	5520-A-32	Airgas Dry Ice	Invoice:092217-3093	Dry ice	124.21	
10/12/17	6689	5520-B-33	Airgas Dry Ice	Invoice:092217-3093	Dry ice	198.19	
10/12/17	6689	5520-A-32	Airgas Dry Ice	Invoice:092217-3093	Dry ice	67.36	
10/12/17	6689	5520-B-33	Airgas Dry Ice	Invoice:092217-3093	Dry ice	151.41	
10/12/17	6689	5520-A-32	Airgas Dry Ice	Invoice:092217-3093	Dry ice	124.47	
10/12/17	6689	5520-B-33	Airgas Dry Ice	Invoice:092217-3093	Dry ice	198.54	
10/12/17	6689	5459-A-62	McMaster-Carr	Invoice:092217-4482	Misc. parts and supplies	22.54	
10/12/17	6689	5400-A-62	McMaster-Carr	Invoice:092217-4482	Electrical maintenance parts	29.34	
10/12/17	6689	5825-A-62	McMaster-Carr	Invoice:092217-4482	Interior/exterior supplies	84.31	
10/12/17	6689	5815-A-62	McMaster-Carr	Invoice:092217-3093	Janitorial supplies	17.00	
10/12/17	6689	5459-A-62	McMaster-Carr	Invoice:092217-4482	Auto setup clamping kit	131.68	
10/12/17	6689	5825-A-62	McMaster-Carr	Invoice:092217-4482	Interior/exterior supplies	322.71	
10/12/17	6689	5400-A-62	McMaster-Carr	Invoice:092217-4482	Electrical maintenance parts	50.26	
10/12/17	6689	5795-A-53	McMaster-Carr	Invoice:092217-4482	MEU	202.03	
10/12/17	6689	5435-A-62	McMaster-Carr	Invoice:092217-4482	Black gloss paint	32.58	
10/12/17	6689	5825-A-62	McMaster-Carr	Invoice:092217-4482	Disposable battery packs	6.16	
10/12/17	6689	5435-A-62	McMaster-Carr	Invoice:092217-4482	Body repair	52.43	
10/12/17	6689	5630-A-22	Verizon Wireless	Invoice:092217-5230	Monthly Verizon Wireless cellphone, tablets, extra data charges	1,818.83	
10/12/17	6689	5540-A-32	UPS	Invoice:092217-5230	Shipping and testing	29.18	
10/12/17	6689	5540-B-33	UPS	Invoice:092217-5230	Shipping and testing	26.95	
10/12/17	6689	5540-B-33	UPS	Invoice:092217-5230	Shipping and testing	150.09	
10/12/17	6689	5540-A-32	UPS	Invoice:092217-5230	Shipping and testing	26.95	
10/12/17	6689	5345-A-22	Daily Imprints LLC	Invoice:092217-5571	Vector logo	51.89	
10/12/17	6689	5735-A-22	Entomologic	Invoice:092217-5571	Entomological Conf.	146.00	
10/12/17	6689	5466-A-62	Father Son Transmission	Invoice:092217-5571	Father Son transmission	2,179.36	
10/12/17	6689	5456-A-62	City of Los Angeles Fire	Invoice:092217-5571	City of LA Hazmat fees	398.00	
10/12/17	6689	5770-B-63	Hostway.com	Invoice:092217-5571	Hostway.com - computer software services	650.00	
10/12/17	6689	5260-B-23	Amazon	Invoice:092217-5410	Dippers	99.80	
10/12/17	6689	5630-B-23	Amazon	Invoice:092217-5410	Tablet supplies	76.46	
10/12/17	6689	5260-B-23	Smart N Final	Invoice:092217-5410	Turkey basters	68.74	
10/12/17	6689	5635-B-23	Adobe Acrobat Subs	Invoice:092217-5410	Acrobat Pro subs	14.99	
10/12/17	6689	5655-B-23	Staples	Invoice:092217-5410	Office supplies	38.20	

Greater L.A. County Vector Control Dist
Cash Disbursements Journal

For the Period From Oct 1, 2017 to Oct 31, 2017

Date	Check #	Account #	Vendor	Invoice #	Description	Check Total	Amount
10/30/17	6708-09	1016-A-10	Cash		Void	Check Total:	-
10/30/17	6710	6036-B-63	Patriot Environmental Lab Services, Inc	Invoice: 168609-CLR-A&B	Mold remediation due to water damage - Sylmar	Check Total:	(730.00)
10/30/17	6711	1016-A-10	Cash		Void	Check Total:	-
10/30/17	6712	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 214086	Stephanie - board meeting	975.00	
10/30/17	6712	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 214085	Special Counsel Services - LAUSD case	1,695.47	
10/30/17	6712	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 214084	Quinn & Stephanie: Abatement Proceedings	4,675.59	
						Check Total:	(7,346.06)
10/30/17	6713	5880-A-62	SOUTHERN CA. EDISON	Invoice: SCED-3814.33	Electricity charges 09/14/17 - 10/13/17	Check Total:	(3,814.33)
10/30/17	6714	5735-A-10	So Cal Public Labor Relations Council	Invoice: SCPLRC-150	SCPLRC membership (08/01/17 - 07/31/18)	Check Total:	(150.00)
10/30/17	6715	5735-A-10	Carolyn M. Weeks	Invoice: WEEKS-1878-48	Carolyn M. Weeks, CPA Las Vegas Conference reimbursements (10/21/17 - 10/26/17)	Check Total:	(1,878.48)
10/30/17	6716	5625-A-10	Pitney Bowes Inc.	Invoice: 1005467716	Period charges	114.98	
10/30/17	6716	5625-A-10	Pitney Bowes Inc.	Invoice: 1005484480	Period charge up to 01/29/18	114.98	
						Check Total:	(229.96)
10/30/17	6717	5625-A-10	PURCHASE POWER	Invoice: 101517-3846	Postage meter - refill	Check Total:	(705.50)
							(257,329.55)
				Total			

**TOTAL SALARIES
FOR OCTOBER 2017**

EMPLOYEE	13TH PAYROLL	30TH PAYROLL	TOTAL
<u>ADMINISTRATION-SFS</u>			
Total Administration-SFS	27,046.24	27,146.33	<u>54,192.57</u>
<u>PUBLIC HEALTH - GRANT</u>			
Total Public Health - Grant	6,792.98	7,266.96	<u>14,059.94</u>
<u>OPERATIONS-SFS</u>			
Total Operations-SFS	61,065.86	61,863.00	<u>122,928.86</u>
<u>OPERATIONS-SYLMAR</u>			
Total Operations-Sylmar	45,359.08	42,129.94	<u>87,489.02</u>
<u>UNDERGROUND-SFS</u>			
Total Underground-SFS	30,432.16	26,900.25	<u>57,332.41</u>
<u>UNDERGROUND-SYLMAR</u>			
Total Underground-Sylmar	16,423.31	16,279.24	<u>32,702.55</u>
SCIENTIFIC - TECH-SFS			
Total Scientific-Tech-SFS	13,436.93	13,435.53	<u>26,872.46</u>
SCIENTIFIC - TECH-SYLMAR			
Total Scientific-Tech-Sylmar	12,107.70	12,112.04	<u>24,219.74</u>
PUBLIC INFORMATION			
Total Public Information	9,752.80	10,316.98	<u>20,069.78</u>
EDUCATION PROGRAM			
Total Education Program	3,324.76	5,517.26	<u>8,842.02</u>
MAINTENANCE-SFS			
Total Maintenance-SFS	9,539.99	9,613.74	<u>19,153.73</u>
MAINTENANCE-SYLMAR			
Total Maintenance-Sylmar	4,287.21	3,305.92	<u>7,593.13</u>
SEASONAL OPS			
Total Seasonal Ops	24,326.64	23,494.20	<u>47,820.84</u>
Total Gross Payroll			
Employer Taxes	263,895.66	259,381.39	523,277.05
Employee Benefits*	5,801.71	5,683.60	11,485.31
Trustee Payroll	40,712.06	40,415.33	81,127.39
	2,850.00	-	2,850.00
Total Payroll			
	<u>313,259.43</u>	<u>305,480.32</u>	<u>618,739.75</u>

*Employee benefits includes the amount contributed by the District to PERS retirement and the 401(a).



COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY

1955 Workman Mill Road, Whittier, CA 90601-1400
Mailing Address: P.O. Box 4998, Whittier, CA 90607-4998
Telephone: (562) 699-7411, FAX: (562) 699-5422
www.lacsd.org

GRACE ROBINSON HYDE
Chief Engineer and General Manager

October 18, 2017

General Annexation File

Ms. Truc Dever, General Manager
Greater Los Angeles County Vector Control District
12545 Florence Avenue
Santa Fe Springs, CA 90670

Dear Ms. Dever:

Tax Sharing Resolutions

Thank you for signing and returning the last joint resolutions that were submitted to your office for tax sharing purposes.

Enclosed, in triplicate, is a Joint Tax Sharing Resolution (resolution) involving your agency and others. The applicant has requested, in writing, annexation of his property into the Santa Clarita Valley Sanitation District (District) in order to receive off-site disposal of sewage. Please see the table below for the annexation and its associated project. The annexation process requires that a resolution for property tax revenue exchange be adopted by all the affected local agencies before an annexation may be approved. For any jurisdictional change which will result in a special district providing new service not previously provided to an area, the law requires the governing bodies of all local agencies that receive an apportionment of the property tax from the area to determine by resolution the amount of the annual tax increment to be transferred to the special district (Revenue and Taxation Code Section 99.01). Please note that by sharing the property tax increment with the District resulting from this annexation, your agency will not lose any existing ad valorem tax revenue it currently receives from the affected territory. Your agency would only be giving up a portion of the revenues it would receive on increased assessed valuation.

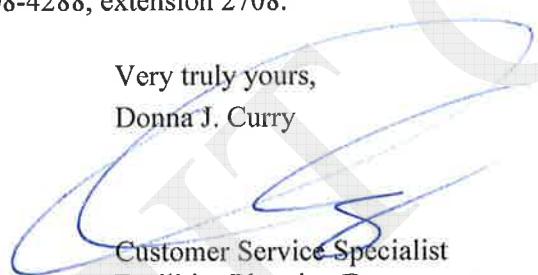
<u>Annexation No.</u>	<u>Type of Project</u>
SCV-1090	one existing office building

Also, attached for the annexation is a copy of the applicable worksheet and map showing the location of the annexation. The worksheet lists the annual tax increment to be exchanged between your agency, other affected taxing entities, and the District. The tax sharing ratios listed in the worksheet were calculated by the County Auditor Controller by specific Tax Rate Area (TRA). For example, if the annexing territory were to lie within two separate TRAs, there would be a worksheet for each TRA. The Los Angeles County Chief Executive Office (CEO) is requiring the District to implement the worksheet for all District annexations in order to increase efficiency for the calculation of property tax sharing ratios.

The resolution is being distributed to all parties for signature in counterpart. Therefore, you will only be receiving a signature page for your agency. Enclosed are three sets of the resolution. One set of the resolution is for your files and the other two sets of the resolution need to be returned to the District. Please execute the two sets of the resolution and return them to the undersigned within 60 days as required by the Government Code. In addition, the County CEO's legal counsel is also requesting that the signature pages be properly executed from all affected agencies. Therefore, please have the Attest line signed by the appropriate person. Upon completion of the annexation process, your office will receive a fully executed copy of the tax sharing resolution for your files.

Your continued cooperation in this matter is very much appreciated. If you have any questions, please do not hesitate to call me at (562) 908-4288, extension 2708.

Very truly yours,
Donna J. Curry


Customer Service Specialist
Facilities Planning Department

DC:

Enclosures: SCV-1090

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES
ACTING IN BEHALF OF

Los Angeles County General Fund
Los Angeles County Library
Los Angeles County Road District #5
Los Angeles County Flood Control
Los Angeles County Consolidated Fire Protection District

THE BOARD OF DIRECTORS OF SANTA CLARITA VALLEY SANITATION DISTRICT OF LOS ANGELES COUNTY, AND THE GOVERNING BODIES OF

Greater Los Angeles County Vector Control District
Antelope Valley Resource Conservation District
Castaic Lake Water Agency

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION TO SANTA CLARITA VALLEY SANITATION DISTRICT.

"ANNEXATION NO. 1090"

WHEREAS, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

WHEREAS, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the annexation to Santa Clarita Valley Sanitation District entitled *Annexation No. 1090*;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues resulting from the annexation of territory to Santa Clarita Valley Sanitation District in the annexation entitled *Annexation No. 1090* is approved and accepted.
2. For each fiscal year commencing on and after July 1, 2017 or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer to Santa Clarita Valley Sanitation District a total of 0.9972409 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 1090* as shown on the attached Worksheet.

3. No additional transfer of property tax revenues shall be made from any other tax agencies to Santa Clarita Valley Sanitation District as a result of annexation entitled *Annexation No. 1090*.

4. No transfer of property tax increments from properties within a community redevelopment project, which are legally committed to a Community Redevelopment Agency, shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, the Board of Directors of Santa Clarita Valley Sanitation District of Los Angeles County, and the governing bodies of Greater Los Angeles County Vector Control District, Antelope Valley Resource Conservation District, and Castaic Lake Water Agency, signatory hereto.

GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT

SIGNATURE

ATTEST:

PRINT NAME AND TITLE

Secretary

Date

(SIGNED IN COUNTERPART)

ANNEXATION TO: STA CLRTA VLY SANIT DIS OF LA CO
ACCOUNT NUMBER: 067.35
TRA: 09149
EFFECTIVE DATE: 07/01/2017
ANNEXATION NUMBER: 1090
PROJECT NAME: A-SCV-1090

DISTRICT SHARE: 0.017862467

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.291664032	29.1675 %	0.017862467	0.005209850	-0.005331439	0.286332593
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000108335	0.0108 %	0.017862467	0.000001935	0.000000000	0.000108335
003.01	L A COUNTY LIBRARY	0.021904362	2.1904 %	0.017862467	0.000391265	-0.000391265	0.021513097
005.25	ROAD DIST # 5	0.005973990	0.5973 %	0.017862467	0.000106710	-0.000106710	0.005867280
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.166574419	16.6574 %	0.017862467	0.002975430	-0.002975430	0.163598989
007.31	L A C FIRE -FFW	0.006698680	0.6698 %	0.017862467	0.000119654	0.000000000	0.006698680
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001600833	0.1600 %	0.017862467	0.000028594	-0.000028594	0.001572239
030.70	LA CO FLOOD CONTROL MAINT	0.009059358	0.9059 %	0.017862467	0.000161822	-0.000161822	0.008897536
061.80	GREATER L A CO VECTOR CONTROL	0.000322714	0.0322 %	0.017862467	0.000005764	-0.000005764	0.0000316950
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000 %	0.017862467	0.000000000	0.000000000	0.000000000
302.01	CASTAIC LAKE WATER AGENCY	0.054381389	5.4381 %	0.017862467	0.000971385	-0.000971385	0.053410004
400.00	EDUCATIONAL REV AUGMENTATION FD	0.063656824	6.3656 %	0.017862467	0.001137067	EXEMPT	0.063656824
400.01	EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1877 %	0.017862467	0.002355660	EXEMPT	0.131877650
400.15	COUNTY SCHOOL SERVICES	0.001343571	0.1343 %	0.017862467	0.000023999	EXEMPT	0.001343571
400.21	CHILDREN'S INSTIL TUITION FUND	0.002666510	0.2666 %	0.017862467	0.000047630	EXEMPT	0.002666510
665.01	SULPHUR SPRINGS UNION SCHOOL DIS	0.081774285	8.1774 %	0.017862467	0.001460690	EXEMPT	0.081774285
665.06	CO .SCH .SERV FD. - SULPHUR SPRINGS	0.007011669	0.7011 %	0.017862467	0.000125245	EXEMPT	0.007011669
665.07	DEV.CTR.HDCPD-MINOR-SULPHUR SPGS	0.000775115	0.0775 %	0.017862467	0.000013845	EXEMPT	0.000775115
757.02	HART WILLIAM S UNION HIGH	0.076701936	7.6701 %	0.017862467	0.001370085	EXEMPT	0.076701936

ANNEXATION NUMBER: 1090

PROJECT NAME: A-SCV-1090

TRA: 09149

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST. SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
757.06	CO . SCH . SERV . FD . - HART, WILLIAM S.	0.000319735	0 . 0319 %	0 . 017862467	0 . 000005711	EXEMPT	0 . 000319735
757.07	HART, WILLIAM S . - ELEM SCHOOL FUND	0 . 040358175	4 . 0358 %	0 . 017862467	0 . 000720896	EXEMPT	0 . 040358175
814.04	SANTA CLARITA COMMUNITY COLLEGE	0 . 035226418	3 . 5226 %	0 . 017862467	0 . 000629230	EXEMPT	0 . 035226418
***067.35	STA CLRTA VLY SANIT DIS OF LA CO	0 . 000000000	0 . 0000 %	0 . 017862467	0 . 000000000	0 . 000000000	0 . 009972409
	TOTAL:	1 . 000000000	100 . 0000 %		0 . 017862467	-0 . 009972409	1 . 000000000



County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

SACHI A. HAMAI
Chief Executive Officer

Board of Supervisors
HILDA L. SOLIS
First District

MARK RIDLEY-THOMAS
Second District

SHEILA KUEHL
Third District

JANICE HAHN
Fourth District

KATHRYN BARGER
Fifth District

October 26, 2017

Truc Dever, General Manager
Greater Los Angeles County Vector Control District
12545 Florence Avenue
Santa Clarita, CA 91350

Dear Ms. Dever:

JOINT TAX TRANSFER RESOLUTION NEWHALL COUNTY WATER DISTRICT ANNEXATION NO. 2017-02

Enclosed are one complete copy of a Joint Tax Transfer Resolution (Resolution) and additional signature pages to be adopted by your agency or Board of Directors for Newhall County Water District Annexation No. 2017-02. The additional copies of the original signature pages are required to ensure that each agency receives a fully executed Resolution for each annexation with original signatures.

Please assist our Office in facilitating the processing of the enclosed Resolution by executing and returning all **five** of the enclosed original signature pages for the Resolution to:

Chief Executive Office – Office of Unincorporated Area Services
Attention: Jason Tajima
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 723
Los Angeles, CA 90012

If you have any questions or need additional information, please contact Jason Tajima of my staff at (213) 974-1145 or jtajima@ceo.lacounty.gov.

Sincerely,

DOROTHEA S. PARK
Manager
Office of Unincorporated Area Services

DSB:DSP
JT:acn

Enclosures

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES, THE LOS ANGELES COUNTY CONSOLIDATED FIRE PROTECTION DISTRICT, AND THE LOS ANGELES COUNTY FLOOD CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE NEWHALL COUNTY WATER DISTRICT AND OTHER AFFECTED TAXING ENTITIES, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM ANNEXATION NO. 2017-02 TO THE NEWHALL COUNTY WATER DISTRICT

WHEREAS, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, as the governing body of the County, the Consolidated Fire Protection District, and County Flood Control District, and on behalf of the County Public Library, Road District No. 5, and Lighting Maintenance District No. 1687; and the governing bodies of the Newhall County Water District; Greater Los Angeles County Vector Control District; and Castaic Lake Water Agency, have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the Newhall County Water District Annexation No. 2017-02, as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The negotiated exchange of property tax revenue between the County of Los Angeles, as the governing body of the County, Consolidated Fire Protection District and County Flood Control District, and on behalf of the County Public Library, Road District No. 5, and Lighting Maintenance District No. 1687; Newhall County Water District; Greater Los Angeles County Vector Control District; and Castaic Lake Water Agency resulting from Annexation No. 2017-02, is approved and accepted.
2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Annexation No. 2017-02, with the Board of Equalization pursuant to Government Code Sections 54902 and 57204, and every fiscal year thereafter, 0.000821347 of the annual property tax growth in Tax Rate Area 12851, shall be transferred from the affected taxing entities as specified in the Attachment, to the Newhall County Water District as a result of Annexation No. 2017-02 to the District. The other affected taxing entities' shares of property taxes in Tax Rate Area 12851 shall be adjusted as specified in the Attachment.
3. There shall be no additional transfer of property taxes as a result of Annexation No. 2017-02.
4. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

/
/
/
/
/
/

Joint Resolution
Newhall County Water District Annexation No. 2017-02
Page 2 of 5

PASSED, APPROVED AND ADOPTED this _____ day of _____, 20_____
by the following vote:

AYES: ABSENT:

NOES: ABSTAIN:

Newhall County Water District

Signature

Print Name and Title

ATTEST:

Secretary

(Signed in Counterpart)

Joint Resolution
Newhall County Water District Annexation No. 2017-02
Page 3 of 5

The foregoing resolution was on the _____ day of _____, 20_____,
adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing
body of all other special assessment and taxing districts, agencies and authorities for which said
Board so acts.

LORI GLASGOW, Executive Officer
Clerk of the Board of Supervisors of
the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

MARY C. WICKHAM
County Counsel

By _____
Deputy

/ / / / / / / / / / / /
(Signed in Counterpart)

JOINT TAX TRANSFER RESOLUTION
NEWHALL COUNTY WATER DISTRICT
ANNEXATION NO. 2017-02

SIGNATURE PAGES

Please return five original signed pages to:

Chief Executive Office - Office of Unincorporated Area Services
Attention: Jason Tajima
Kenneth Hahn Hall of Administration
500 W. Temple Street, Room 723
Los Angeles, CA 90012

Joint Resolution
Newhall County Water District Annexation No. 2017-02
Page 4 of 5

PASSED, APPROVED AND ADOPTED this _____ day of _____, 20_____
by the following vote:

AYES: ABSENT:

NOES: ABSTAIN:

Greater Los Angeles County Vector Control District

Signature

Print Name and Title

ATTEST:

Secretary

(Signed in Counterpart)

Joint Resolution
Newhall County Water District Annexation No. 2017-02
Page 5 of 5

PASSED, APPROVED AND ADOPTED this _____ day of _____, 20_____
by the following vote:

AYES: ABSENT:

NOES: ABSTAIN:

Castaic Lake Water Agency

Signature

Print Name and Title

ATTEST:

Secretary

(Signed in Counterpart)

Annexation To:
 Account No.
 TRA:
 Annexation Number:
 Newhall County Water District
 Based on their 2016-17 Tax Sharing Ratios

Acnt No.	Taxing Agency	(1) Current Tax Share - AF49	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share	
001.05	LOS ANGELES COUNTY GENERAL L.A. COUNTY ACCUM CAP OUTLAY	0.212860369	21.2860%	0.001562369	0.000332576	-0.000340678	0.212519691	
001.20	0.000130481	0.00130481	0.0130%	0.001562369	0.00000203	0.000000000	0.000130481	
003.01	LA COUNTY LIBRARY	0.027017512	2.7018%	0.001562369	0.000042211	-0.000042211	0.026975301	
005.25	ROAD DIST # 5	0.007190703	0.7191%	0.001562369	0.000011234	-0.000011234	0.007179469	
007.30	CONSOL FIRE PRO.DIST.OF L.A.CO.	0.181817068	18.1817%	0.001562369	0.000284065	-0.000284065	0.181533003	
007.31	L A C FIRE-FFW	0.005056102	0.5056%	0.001562369	0.000007899	0.000000000	0.005056102	
019.40	CO LIGHTING MAIN DIST NO 1687	0.011951280	1.1951%	0.001562369	0.000018672	-0.000018672	0.011932608	
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.002119874	0.2120%	0.001562369	0.000003312	-0.000003312	0.002116562	
030.70	LA CO FLOOD CONTROL MAINT	0.011779138	1.1779%	0.001562369	0.000018403	-0.000018403	0.011760735	
061.80	GREATER L A CO VECTOR CONTROL	0.000322714	0.0323%	0.001562369	0.000000504	-0.000000504	0.000322210	
302.01	CASTAIC LAKE WATER AGENCY	0.0654547643	6.5458%	0.001562369	0.000102268	-0.000102268	0.065355375	
400.00	EDUCATIONAL REV AUGMENTATION FD	0.049275408	4.9275%	0.001562369	0.000076986	0.049275408	0.049275408	
400.01	EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.001562369	0.000206041	Exempt	0.131877650	
400.15	COUNTY SCHOOL SERVICES	0.001617257	0.1617%	0.001562369	0.000002526	Exempt	0.001617257	
400.21	CHILDRENS INSTIL TUITION FUND	0.003209699	0.3210%	0.001562369	0.000005014	Exempt	0.003209699	
581.01	NEWHALL SCHOOL DISTRICT	0.094562887	9.4563%	0.001562369	0.000147742	Exempt	0.094562887	
581.06	CO.SCH.SERV.FD.- NEWHALL	0.009067266	0.9067%	0.001562369	0.000014166	Exempt	0.009067266	
581.07	DEV.CTR. HDCPD.MINOR-NEW/HALL	0.000998146	0.0998%	0.001562369	0.000001559	Exempt	0.000998146	
757.02	HART WILLIAM S UNION HIGH	0.092324451	9.2324%	0.001562369	0.000144244	Exempt	0.092324451	
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	0.000384825	0.0385%	0.001562369	0.000000601	Exempt	0.000384825	
757.07	HART,WILLIAM S.-ELEM SCHOOL FUND	0.048578288	4.8578%	0.001562369	0.000075897	Exempt	0.048578288	
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.042401239	4.2401%	0.001562369	0.000066246	Exempt	0.042401239	
309.01	Newhall County Water District	0.000000000	0.0000%	0.001562369	0.000000000		0.000821347	
	Total		1.000000000	100.0000%			0.001562369	-0.000821347
								1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average water district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution

ORDINANCE NUMBER 17-001

AN ORDINANCE OF THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT REGARDING NUISANCE ABATEMENT

THE BOARD OF TRUSTEES OF THE GREATER LOS ANGELES COUNTY VECTOR CONTROL HEREBY ORDAINS AS FOLLOWS:

SECTION 1. Nuisance Abatement

The Mosquito Abatement and Vector Control District Law (Health and Safety Code Section 2000 et seq.) provides for a nuisance abatement procedure which allows a vector control district to determine that certain properties constitute a nuisance because of vector breeding and authorizes certain fines and penalties to be assessed against the responsible person as that phrase is defined herein.

Responsible person as that term is used herein means any natural person, business, organization, corporation, or other entity responsible for causing, maintaining, permitting, or allowing a violation of this Ordinance. Responsible person includes but is not limited to any person, business, organization, corporation, or other entity having an ownership or possessory interest in property, or any agent thereof with actual or apparent authority, possession, or control of property, as well as any other person, business, organization, corporation or other entity that creates, permits, or allows a violation of this Ordinance.

A tenant or other person in charge, such as an agent, can also be a responsible person. The person or agency claiming ownership, title, or right to a property or any owner who controls the diversion, delivery, conveyance, or flow of water shall be responsible for the abatement of a public nuisance that is caused by, or as a result of, that property or the diversion, delivery, conveyance, or control of that water.

SECTION 2. Abatement of Nuisance; Collection of Abatement Costs; Lien of Property

The violation of any of the provisions of this Ordinance shall constitute a nuisance and may be abated by the Greater Los Angeles County Vector Control District (“District”) through the civil process by means of restraining order, preliminary or permanent injunction, or in any other manner provided by law for the abatement of such nuisances.

- A. The District shall adopt, by Resolution, a penalty schedule for any violation of this Ordinance.
- B. The prevailing party in any action, administrative proceeding, or special proceeding to abate a public nuisance, or in any appeal or other judicial action arising therefrom, may recover its reasonable attorneys' fees in those actions or proceedings wherein the District

elects, at the initiation of the individual action or proceeding, to seek recovery of its own attorneys' fees. In no action, administrative proceeding, or special proceeding shall an award of attorneys' fees to any prevailing party exceed the amount of reasonable attorneys' fees incurred by the District in the action or proceeding.

C. The District may collect the cost of abatement of any nuisance and related administrative costs, including but not limited to inspection costs, investigation costs, attorneys' fees and costs, and costs to repair and eliminate all substandard conditions by either: (i) obtaining a court order stating that this reimbursement requirement is a personal obligation of any responsible person held responsible for creating, causing, committing or maintaining a public nuisance, recoverable by the District in the same manner as any civil judgment; (ii) recording a nuisance abatement lien pursuant to the nuisance abatement procedure against the parcel of land on which the nuisance is maintained; or (iii) imposing a special assessment pursuant to this Ordinance against the parcel of land on which the nuisance is maintained.

D. Upon the failure of a property owner to pay costs, a lien shall be placed on the property, if the property has not been conveyed prior to recordation of the lien pursuant to Health and Safety Code Section 2065. Liens shall be filed in accordance with Health and Safety Code Section 2065 and have the effect provided therein. Releases of liens shall be accomplished by following the procedures set forth in Health and Safety Code Section 2065(e) as the same may be amended from time to time.

SECTION 3. Penalties

It shall be unlawful for any natural person, business, organization, corporation, or other entity to violate any provision or to fail to comply with any of the requirements of this Ordinance or the Resolutions authorized herein. In addition to any other penalties set forth in this Ordinance, any natural person, business, organization, corporation, or other entity violating any provision of this Ordinance or failing to comply with any of its requirements shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine not exceeding \$1,000 or by imprisonment not exceeding 6 months, or by both such fine and imprisonment. A violation may be subsequently prosecuted as an infraction at the discretion of the District's legal counsel. Each natural person, business, organization, corporation, or other entity shall be deemed guilty of a separate offense for each and every day or any portion thereof during which any violation of any provision of this Ordinance is committed, continued, or permitted by such natural person, business, organization, corporation, or other entity, and shall be deemed punishable therefore as provided in this Ordinance.

SECTION 4. Severability

The Board hereby declares that should any provision, section, paragraph, sentence, or word of this Ordinance be rendered or declared invalid by any final court action in a court of competent jurisdiction, or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences, and words of this Ordinance shall remain in full force and effect.

SECTION 5. Publication

The Secretary of the District shall certify to the adoption of this Ordinance and shall cause the same or a summary thereof to be published and posted as required by law.

PASSED, APPROVED, AND ADOPTED by the Board of Trustees of the Greater Los Angeles County Vector Control District at a meeting thereof held on _____ 2017, by the following vote:

AYES: Trustees _____

NOES: Trustees _____

ABSENT: Trustees _____

ABSTAIN: Trustees _____

Steve Croft, President

ATTEST:

Secretary

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES }

I, _____, District Secretary of the Greater Los Angeles County Vector Control District, do hereby certify that the Ordinance was introduced for first reading by the Board of Trustees of the Greater Los Angeles County Vector Control District at a regular meeting of said Board held on _____, 2017, and was finally passed, approved, and adopted by the Board of Trustees of the Greater Los Angeles County Vector Control District at a regular meeting of said Board held on _____, 2017.

Executed on _____, 2017 at Santa Fe Springs, California.

Secretary

*Lagerlof Senecal
Gosney & Kruse*

LLP

301 NORTH LAKE AVENUE, 10TH FLOOR
PASADENA, CALIFORNIA 91101
PHONE: (626) 793-9400 • FAX (626) 793-5900

William F. Kruse
E-MAIL: WFKRUSE@lagerlof.com

M E M O R A N D U M

To: Los Angeles County Independent Special Districts
From: William F. Kruse, Special Counsel
Date: October 6, 2017
Subject: Nomination of Candidate; LAFCO Representative and Alternate

As you know, since 1994 special districts in Los Angeles County have been represented by two members of the Local Agency Formation Commission. The term of office of one of those representatives, E.G. "Jerry" Gladbach, expires in May 2018 and the term of Alternate, Joseph T. Ruzicka, also expires in May 2018. On behalf of the special districts of Los Angeles County, LAFCO has appointed us to assist in conducting the election to fill this position.

By law, independent special district seats on LAFCO are filled by the Special District Selection Committee. That Committee is made up of the presiding officers of each independent special district in Los Angeles County.

In order to expedite the process of electing a representative, I have included a form to be used to nominate candidates for consideration for both positions. After nominations are received, each district will receive a complete package of nominee resumes, together with a ballot for consideration by the presiding officer of your board. Voting will be conducted by mailed ballot.

Nominations for the Committee's consideration are welcome. Please provide as much relevant information about the candidate as reasonably possible. Any biographical information and/or candidate statement should be limited to one page. Please remember that, to be eligible, the nominee must be an elected official or appointed to your board for a fixed term. Nominations must be received in the office of Lagerlof, Senecal, Gosney & Kruse, ATTN: **WILLIAM F. KRUSE**, no later than 5:00 p.m. on December 21, 2017.

Please feel free to contact me directly with any questions.
Voice: (626) 793-9400
Fax: (626) 793-5900

Contents
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Noted

**NOMINATION
OF
INDEPENDENT SPECIAL DISTRICT REPRESENTATIVE
TO THE
LOS ANGELES COUNTY LOCAL AGENCY FORMATION COMMISSION**

To: Independent Special District Selection Committee

From: _____

Date: _____

Name of Candidate: _____

_____ is pleased to nominate
_____ as a candidate for appointment as special
district **REPRESENTATIVE** to the Los Angeles Local Agency Formation Commission. The
nominee is an elected official or a member of the board of an independent special district appointed
for a fixed term. For your consideration, we submit the following additional information together
with a resume of the candidate's qualifications.

Elective office: _____

Agency: _____

Type of Agency: _____

Term Expires: _____

Residence Address: _____

Telephone: _____

PLEASE ATTACH RESUME OR CANDIDATE STATEMENT (limit one page)

(Name of Agency)

By: _____
Its: _____

NOMINATION
OF
INDEPENDENT SPECIAL DISTRICT REPRESENTATIVE **(ALTERNATE)**
TO THE
LOS ANGELES COUNTY LOCAL AGENCY FORMATION COMMISSION

To: Independent Special District Selection Committee

From: _____

Date: _____

Name of Candidate: _____

_____ is pleased to nominate
_____ as a candidate for appointment as
ALTERNATE special district representative to the Los Angeles Local Agency Formation
Commission. The nominee is an elected official or a member of the board of an independent special
district appointed for a fixed term. For your consideration, we submit the following additional
information together with a resume of the candidate's qualifications.

Elective office: _____

Agency: _____

Type of Agency: _____

Term Expires: _____

Residence Address: _____

Telephone: _____

(please attach resume - one page only)

_____ (Name of Agency)

By: _____
Its: _____

October 6, 2017

To the Board of Trustees
Greater Los Angeles Vector Control District
Santa Fe Springs, California

We have audited the financial statements of the governmental activities and each major fund of the Greater Los Angeles County Vector Control District (the District) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the notes to the financial statements.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.



To the Board of Trustees
Greater Los Angeles County Vector Control District
Santa Fe Springs, California

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 6, 2017.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis, the budgetary comparison schedules for the General Fund and the Mobile Science and Vector Education Foundation fund, the schedule of proportionate share of net pension liability, and the schedule of plan contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

New Accounting Standards

The following new Governmental Accounting Standards Board (GASB) pronouncements were effective for fiscal year 2016-2017 audit:

GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statement Nos. 67 and 68.

GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.



CPAs AND ADVISORS

To the Board of Trustees
Greater Los Angeles County Vector Control District
Santa Fe Springs, California

GASB Statement No. 77, *Tax Abatement Disclosures*.

GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*.

GASB Statement No. 80, *Blending Requirements for Certain Component Units—an Amendment of GASB Statement No. 14*.

GASB Statement No. 82, *Pension Issues an Amendment of GASB Statements No. 67, No. 68, and No. 73*.

The following Governmental Accounting Standards Board (GASB) pronouncements are effective in the following fiscal year audit and should be reviewed for proper implementation by management:

Fiscal year 2017-2018

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

GASB Statement No. 81, *Irrevocable Split Interest Agreements*.

GASB Statement No. 85, *Omnibus 2017*.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*.

Fiscal year 2018-2019

GASB Statement No. 83, *Certain Assets Retirement Obligations*.

Fiscal year 2019-2020

GASB Statement No. 84, *Fiduciary Activities*.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of the Greater Los Angeles County Vector Control District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Lance, Soll & Lungard, LLP

Brea, California

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

To the Board of Trustees
Greater Los Angeles County Vector Control District
Santa Fe Springs, 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 governmental activities and each major fund of the Greater Los Angeles County Vector Control District (the District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 6, 2017.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described below that we consider to be significant deficiencies.

Segregation of Duties

The District has a limited number of staff, which does not allow for an optimum segregation of duties. Although the District has made considerable progress in establishing compensating controls over all key transaction classes through management and governing body oversight, as well as hiring an accounting clerk to help facilitate better segregation of duties, the size and nature of the District's personnel makes it impractical to achieve an optimum segregation of duties.



To the Board of Trustees
Greater Los Angeles County Vector Control District
Santa Fe Springs, California

Management's Response and Corrective Action

District management and the governing Board of Trustees will continue to stay involved in the oversight and review of financial transactions and information. Management maintains strict internal controls for financial processes, documentation for all financial transactions, and multiple levels of review for expenditures. On-going risk assessment will be conducted by management and the Board. The District will also consider, in the near future, the addition of accounting staff with the expansion of the District's field personnel and service capacity.

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*.

The District's Response to Findings

The District's response to the findings identified in our audit is described previously. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

A handwritten signature in black ink that reads "Lance, Soll & Lungard, LLP". The signature is fluid and cursive, with "Lance" and "Soll" on the first line and "& Lungard, LLP" on the second line.

Brea, California
October 6, 2017

**GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT**

SANTA FE SPRINGS, CALIFORNIA

ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
JUNE 30, 2017**



GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Greater Los Angeles County Vector Control District
Santa Fe Springs, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Greater Los Angeles County Vector Control District, (the District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special District. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 Greater Los Angeles County Vector Control District, as of June 30, 2017, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.



To the Board of Trustees
Greater Los Angeles County Vector Control District
Santa Fe Springs, California

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules for the general fund and the Mobile Science and Vector Education Foundation, the schedule of proportionate share of the net pension liability, the schedule of plan contributions, and the OPEB schedule of funding progress, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2017, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads 'Lance, Soll & Lungard, LLP'. The signature is fluid and cursive, with 'Lance' and 'Soll & Lungard' on the first line and 'LLP' on the second line.

Brea, California
October 6, 2017

Greater Los Angeles County Vector Control District
Management's Discussion and Analysis
For the Year Ended June 30, 2017

As management of the Greater Los Angeles County Vector Control District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities and performance of the District for the fiscal year ended June 30, 2017. Please read it in conjunction with additional information that we have furnished in the accompanying basic financial statements, which follow this section.

Financial Highlights

The District's net position increased 7.7% to \$10,595,933 as a result of an increase of \$756,269 change in net position.

During the year, the District's property (benefit) assessment revenue increased by .1% or \$9,676 to \$10,221,135 and the District's property tax revenue increased by 6.1% or \$99,785 to \$1,734,433.

Total revenues from all sources increased 1.3% or \$157,406 to \$12,287,765, from the prior year, which is primarily the result of increased assessment and miscellaneous income.

Total expenses increased 8.4% or \$893,112 to \$11,531,496 from the prior year.

Total cost for the District's general fund programs was over the 2017 adopted final budget by 4.2% or \$501,918.

Using This Financial Report

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) and the obligations to creditors (liabilities). 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 current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures 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.

Greater Los Angeles County Vector Control District
Management's Discussion and Analysis, Continued
For the Year Ended June 30, 2017

District Activities

The District is an independent special district, organized since early 1952 to control primarily mosquitoes, but also nuisance black flies and midges. The District's mosquito control, surveillance, and outreach efforts were amplified to fight West Nile virus beginning in 2003 when the virus first appeared in California. After the discovery of invasive *Aedes* species mosquitoes in the San Gabriel Valley in 2011, the District recalibrated again to implement new control and surveillance strategies that would be most effective against the *Aedes*' day-biting behavior and egg-laying habits. Operational staff increased source identification and treatment efforts using door-to-door campaigns and the creation of a dedicated *Aedes* control team. In February 2016, the World Health Organization declared an international public health emergency after an outbreak of *Aedes*-transmitted Zika virus was linked to birth defects. The end of the fiscal year 2015-2016 was aimed at preparing *Aedes* and Zika virus response plans for the District and Los Angeles County and ramping up control, surveillance, and outreach capabilities for prevention and potential response to local outbreaks. Preparations and inter-agency training continued countywide in 2016-2017 in conjunction with an intensified *Aedes* control program.

The District utilizes an enhanced GIS/ARCVIEW mapping technology to track all of its breeding and treatment sources and continues to implement a hand-held, field data collection system for each operational field division to improve operational efficiency. The new field technology was first implemented with the *Aedes* control program and has proven successful in streamlining data collection and analysis. The fiscal year ending June 30, 2017 was focused on the continued control of vector-borne diseases such as West Nile virus, containing invasive threats such as the *Aedes* mosquitoes, and roll-out of the urban water program targeting widespread implementation of municipal water recapture devices.

The District continues to provide services and manage its funds prudently and judiciously based on vector control needs and the ability of the District to collect revenues from two principal sources: 1) property (benefit) assessments, and 2) shared distribution of the county's 1% property tax levy. Property assessment and property tax revenues are collected by the County Treasurer and received by the District according to a "disbursement schedule" administered by the County. A "Cash Flow Reserve" (replaces previous Authorized General Reserve) is implemented to defray District expenses between the beginning of a fiscal year and the time of distribution of the tax receipts in a fiscal year.

**Greater Los Angeles County Vector Control District
Management's Discussion and Analysis, Continued
For the Year Ended June 30, 2017**

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 and liabilities 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 them. Think of the District's net position -the difference between assets and liabilities - as one way to measure the District's financial health, or *financial position*. Overtime, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors; however, 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.

Greater Los Angeles County Vector Control District
Management's Discussion and Analysis, Continued
For the Year Ended June 30, 2017

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

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 21 through 42.

Other Information

The basic financial statements also present information concerning the District's budgetary information and compliance. The information can be found starting on page 45.

**Greater Los Angeles County Vector Control District
Management's Discussion and Analysis, Continued
For the Year Ended June 30, 2017**

Government-wide Financial Analysis

Condensed Statement of Net Position

	2017	2016	Change
Assets:			
Current assets	\$11,081,738	\$11,115,679	(\$33,941)
Capital assets, net	8,263,900	7,653,802	610,098
Total Assets	19,345,638	18,769,481	576,157
Deferred Outflows of Resources:			
Deferred pension-related items	2,181,762	786,794	1,394,968
Total Deferred	2,181,762	786,794	1,394,968
Liabilities:			
Current and non-current liabilities	10,664,244	9,076,726	1,587,518
Total Liabilities	10,664,244	9,076,726	1,587,518
Deferred Inflows of Resources:			
Deferred pension-related items	267,223	639,885	(372,662)
Total Deferred Inflows	267,223	639,885	(372,662)
Net Position:			
Invested in capital assets	8,263,900	7,653,802	610,098
Restricted and unrestricted	2,332,033	2,185,862	146,171
Total Net Position	\$10,595,933	\$9,839,664	\$756,269

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 the District exceeded liabilities and deferred inflows by \$10,595,933.

A portion of the District's net position (78% or \$8,263,900) reflects its investment in capital assets. The District uses these capital assets for operations; consequently, these assets are *not* available for future spending. At the end of fiscal year 2017, the District reflected a positive balance in its unrestricted net position of \$2,297,655 that may be utilized in future years.

**Greater Los Angeles County Vector Control District
Management's Discussion and Analysis, Continued
For the Year Ended June 30, 2017**

Government-wide Financial Analysis, Continued

The District receives a bulk of its funding from the Los Angeles Tax Collector at the end of the months of December and April, which coincides with the property tax payment dates of December 10 and April 10. The District will need to utilize its six-month operating reserve until this funding is received.

Condensed Statement of Activities

	2017	2016	Change
Expenses:			
Mosquito and vector control	\$ 11,531,496	\$ 10,562,417	\$969,079
Total Expenses	11,513,496	10,562,417	969,079
Program revenues	10,343,111	10,214,309	128,802
General revenues	1,944,654	1,916,050	28,604
Total Revenues	12,287,765	12,130,359	157,406
Change in Net position	756,269	1,567,942	(811,673)
Net Position - Beginning of Period	9,839,664	8,246,394	1,593,270
Net Position Restatement	-	25,328	(25,328)
Net Position - End of Period	\$ 10,595,933	\$ 9,839,664	\$756,269

The statement of activities shows how the District's net position changed during the fiscal year. In the case of the District, net position increased by \$756,269 during the fiscal year ending June 30, 2017.

Greater Los Angeles County Vector Control District
Management's Discussion and Analysis, Continued
For the Year Ended June 30, 2017

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. These statements can be found on pages 17 through 20.

As of June 30, 2017, the District reported a fund balance of \$10,447,911. An amount of \$10,326,613 constitutes the District's *spendable fund balance*, which is further classified as restricted, committed or unassigned.

The District's General Fund has committed use of its fund balance as follows:

Designated for operations reserves	400,000
Designated for disease emergency	1,200,000
Designated for OPEB reserves	300,696
Designated for capital assets	486,860
Designated for vehicle replacements	<u>200,000</u>
	\$ 2,587,556

General Fund Budgetary Highlights

The final actual expenditures for the General Fund at year-end were \$501,918 more than budgeted. The variance is a result of the District using designated reserves to purchase vehicles and capital improvements. Actual revenues were greater than the anticipated budget by \$269,457. The General Fund budget to actual comparison schedule can be found on page 45.

**Greater Los Angeles County Vector Control District
Management's Discussion and Analysis, Continued
For the Year Ended June 30, 2017**

Capital Asset Administration

Changes in capital assets for the year were as follows:

	Balance 2016	Additions	Deletions/ Transfers	Balance 2017
Non-depreciable assets	\$ 2,228,045	\$	\$	\$ 2,228,045
Depreciable assets	11,159,670	986,432	27,849	12,118,253
Accumulated depreciation	(5,733,913)	(376,334)	(27,849)	(6,082,398)
Total capital assets, net	\$ 7,653,802	\$ 610,098	\$	\$ 8,263,900

At the end of fiscal year 2017, the District's invested in capital assets amounted to \$8,263,900 (net of accumulated depreciation). This investment in capital assets includes buildings and improvements, vehicles, equipment, machinery and furniture and fixtures. Major capital asset additions during the year included vehicles, various equipment, furniture, and machinery items (totaling \$ 986,432).

Conditions Affecting Current Financial Position

The District has been able to create and project a substantial cash flow reserve to defray expenses between the beginning of a fiscal year and the time of distribution of the tax receipts in the fiscal year (dry period) to yield sufficient revenue. Currently, the District has cash flow reserves over 56% of revenue received in 2017, and 55% of the 2017 expenditures. The budgeted expenditures for fiscal year 2018 is \$12,237,200, and cash flow reserves will cover 57% of these expenditures which provides the District with a reasonable cushion of funds prior to the County of Los Angeles Auditor's Office initial distribution of property taxes and assessments in late December.

West Nile Virus is now endemic to Southern California and continues to be a major public health concern in Los Angeles County. Dedicated funding and reserves for emergency disease control is critical to the District's mission of protecting public health. Unfortunately, the arrival of invasive *Aedes* species mosquitoes has created new control challenges and poses threats of emerging exotic viruses such as Zika, chikungunya, and dengue. In future years, existing and emerging vector-borne diseases may potentially require much greater expenditures to suppress disease spread and curb outbreaks throughout the District, thus creating the need to increase property assessments.

**Greater Los Angeles County Vector Control District
Management's Discussion and Analysis, Continued
For the Year Ended June 30, 2017**

Conditions Affecting Current Financial Position, Continued

The District has implemented a TIER II benefit structure for all employees hired after February 1, 2009 in an effort to control and reduce ever increasing benefit costs. This effort has materially reduced employee benefit costs for the 15 TIER II employees hired since February 1, 2009. As additional employees are hired to replace existing staff, future savings will accrue mitigating rising costs. Effective January 1, 2013 a TIER III was established for new hires that were not previously in the California Public Employees' Retirement System prior to coming to the District. TIER III employees will now be subject to the new pension rules established under the Public Employees' Pension Reform Act (PEPRA). PEPRA will result in substantial savings in future pension cost for the District. Currently, the District has 21 TIER III employees.

Requests for Information

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's Director of Fiscal Operations, Carolyn Weeks, at the Greater Los Angeles County Vector Control District, 12545 Florence Avenue, Santa Fe Springs, California, 90670 or (562) 944-9656.

BASIC FINANCIAL STATEMENTS

EXHIBIT G

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

STATEMENT OF NET POSITION
JUNE 30, 2017

	Governmental Activities
Assets	
Current Assets:	
Cash and investments	\$ 10,511,042
Receivables:	
Taxes and assessments	431,454
Accrued interest	17,944
Inventories	<u>121,298</u>
Total Current Assets	<u>11,081,738</u>
Noncurrent Assets:	
Capital assets not being depreciated	2,228,045
Capital assets, net of depreciation	<u>6,035,855</u>
Total Noncurrent Assets	<u>8,263,900</u>
Total Assets	<u>19,345,638</u>
Deferred Outflows of Resources	
Deferred pension related items	<u>2,181,762</u>
Total Deferred Outflows of Resources	<u>2,181,762</u>
Liabilities	
Current Liabilities:	
Accounts payable	279,475
Accrued liabilities	121,398
Unearned revenue	<u>232,954</u>
Total Current Liabilities	<u>633,827</u>
Noncurrent Liabilities:	
Compensated absences,	
Due within one year	125,630
Due in more than one year	958,457
Net OPEB liability	3,482,562
Net pension liability	<u>5,463,768</u>
Total Noncurrent Liabilities	<u>10,030,417</u>
Total Liabilities	<u>10,664,244</u>
Deferred Inflows of Resources	
Deferred pension related items	<u>267,223</u>
Total Deferred Inflows of Resources	<u>267,223</u>
Net Position	
Investment in capital assets	8,263,900
Restricted for:	
Mobile science and vector education	34,378
Unrestricted	<u>2,297,655</u>
Total Net Position	<u>\$ 10,595,933</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017

Functions/Programs	Program Revenues			Net (Expenses) Revenues and Changes in Net Position	
	Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Governmental Activities
Governmental Activities:					
Vector control	\$ 11,326,336	\$ 10,221,135	\$ 105,426	\$ -	\$ (999,775)
Mobile science and vector education	205,160	-	16,550	-	(188,610)
Total Governmental Activities	\$ 11,531,496	\$ 10,221,135	\$ 121,976	\$ -	(1,188,385)
General Revenues					
Taxes:					
Property taxes, levied for general purpose					1,734,433
Use of money and property					111,805
Other					95,811
Gain on sale of capital asset					2,605
			Total General Revenues		1,944,654
			Change in Net Position		756,269
			Net Position, Beginning of Year		<u>9,839,664</u>
			Net Position, End of Year		\$ 10,595,933

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017**

	General Fund	Special Revenue Fund	Mobile Science and Vector Education Foundation	Total Governmental Funds
Assets				
Cash and investments	\$ 10,476,664	\$ 34,378	\$ 10,511,042	
Receivables:				
Taxes and assessments	431,454	-	431,454	
Accrued interest	17,944	-	17,944	
Inventories	<u>121,298</u>	<u>-</u>	<u>121,298</u>	
Total Assets	\$ 11,047,360	\$ 34,378	\$ 11,081,738	
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 279,475	\$ -	\$ 279,475	
Accrued liabilities	121,398	-	121,398	
Unearned revenues	<u>232,954</u>	<u>-</u>	<u>232,954</u>	
Total Liabilities	633,827	-	633,827	
Fund Balances				
Nonspendable:				
Inventories	121,298	-	121,298	
Restricted for:				
Mobile science and vector education	-	34,378	34,378	
Committed to:				
Disease emergency	1,200,000	-	1,200,000	
Capital asset replacement	486,860	-	486,860	
Operations	400,000	-	400,000	
Other post-employment benefits	300,696	-	300,696	
Vehicle replacement	200,000	-	200,000	
Unassigned	<u>7,704,679</u>	<u>-</u>	<u>7,704,679</u>	
Total Fund Balances	10,413,533	34,378	10,447,911	
Total Liabilities and Fund Balances	\$ 11,047,360	\$ 34,378	\$ 11,081,738	

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2017**

Fund balances of governmental fund		\$ 10,447,911
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of depreciation that have not been included as financial resources in governmental fund activity.		8,263,900
Pension related deferred outflows of resources that have not been included as financial uses in the governmental fund activity:		
Contribution after measurement date	\$ 981,455	
Adjustment due to differences between expected and actual experience	22,616	
Adjustment due to differences between actual and proportionate share of contributions	35,033	
Net difference between projected and actual earnings on pension plan investments	1,113,655	
Adjustment due to differences in proportions	<u>29,003</u>	2,181,762
Long-term items such as compensated absences, net pension liability and OPEB that have not been included in the governmental fund activity:		
Compensated Absences	(1,084,087)	
Net Pension Liability	(5,463,768)	
OPEB Liability	<u>(3,482,562)</u>	(10,030,417)
Pension related deferred inflows of resources that have not been included as financial resources in the governmental fund activity:		
Changes in assumptions	(213,972)	
Adjustment due to differences between expected and actual experience	(5,182)	
Adjustment due to differences in proportions	(32,903)	
Adjustment due to differences between actual and proportionate share of contributions	<u>(15,166)</u>	(267,223)
Net position of governmental activities		<u>\$ 10,595,933</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2017**

	General Fund	Special Revenue Fund	Total Governmental Funds
	Mobile Science and Vector Education Foundation		
Revenues			
Taxes	\$ 1,734,433	\$ -	\$ 1,734,433
Assessments	10,221,135	-	10,221,135
Intergovernmental	105,426	-	105,426
Use of money and property	111,805	-	111,805
Contributions	-	16,550	16,550
Miscellaneous	95,811	-	95,811
Total Revenues	12,268,610	16,550	12,285,160
Expenditures			
Current			
Vector control	11,311,644	-	11,311,644
Mobile science and vector education	-	205,160	205,160
Capital outlay	986,432	-	986,432
Total Expenditures	12,298,076	205,160	12,503,236
Excess of Revenues Over Expenditures	(29,466)	(188,610)	(218,076)
Other Financing Sources (Uses)			
Transfers in	-	205,600	205,600
Transfers out	(205,600)	-	(205,600)
Proceeds from sale of capital assets	2,605	-	2,605
Total Other Financing Sources (Uses)	(202,995)	205,600	2,605
Net Change in Fund Balances	(232,461)	16,990	(215,471)
Fund Balances, Beginning of Year	10,645,994	17,388	10,663,382
Fund Balances, End of Year	\$ 10,413,533	\$ 34,378	\$ 10,447,911

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017**

Net change in fund balances of governmental funds \$ (215,471)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital outlay	\$ 986,432	
Depreciation	<u>(376,334)</u>	610,098

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (52,454)

Pension expenses are determined by actuarial calculation rather than the amount paid into the plan by the employer. 527,302

Governmental funds report all contributions in relation to the annual required contribution (ARC) for OPEB as expenditures, however in the statement of activities only the ARC is an expense. (113,206)

Change in net position of governmental activities \$ **756,269**

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS **JUNE 30, 2017**

I. SIGNIFICANT ACCOUNTING POLICIES

Note 1: Reporting Entity and Summary of Significant Accounting Policies

a. Organization and Operations of the Reporting Entity

The Greater Los Angeles County Vector Control District (the “District”) is located in Santa Fe Springs, California. The District was formed pursuant to Section 2200 et. Seq., of the Health and Safety Code and incorporated in the State of California in 1952 as the Southeast Mosquito Abatement District. The District covers a wide area of southeast Los Angeles County, the San Fernando and Santa Clarita Valleys and includes the cities of Artesia, Bell, Bellflower, Bell Gardens, Burbank, Carson, Cerritos, Commerce, Cudahy, Diamond Bar, Downey, Gardena, Glendale, Hawaiian Gardens, Huntington Park, La Cañada Flintridge, Lakewood, La Habra Heights, La Mirada, Long Beach, Lynwood, Maywood, Montebello, Norwalk, Paramount, Pico Rivera, San Fernando, San Marino, Santa Clarita, Santa Fe Springs, Signal Hill, South El Monte, South Gate, Whittier, portions of Los Angeles City and areas of unincorporated territory in Los Angeles County.

The purpose of the District is to provide operational vector control to protect the residents of the District from mosquito-borne disease and from other vectors. The District is governed by a Board of Trustees, which consists of 36 members, one member from each city and a representative of Los Angeles County.

The accompanying financial statements include the financial activities of the District, as the primary government, and its blended component unit, the Mobile Science and Vector Education Foundation (the “Foundation”), for which the District is considered to be financially accountable. A blended component unit is, in substance, part of the primary government’s operations, even though they are legally separate entities. Thus, the activities of the Foundation have been appropriately presented as a fund of the District.

Blended Component Unit

The *Mobile Science and Vector Education Foundation* provides educational services to schools and similar facilities within the service area of the Greater Los Angeles County Vector Control District. The Foundation receives its operational revenue from the District and tax-deductible contributions from individuals and businesses, along with grants and other funds from similar charitable organizations. The Foundation commenced operations in September 2002, and has been providing educational services in classrooms since creation. The Foundation is governed by a seven-member Board of Directors who are appointed by the District. Separately issued financial statements for the Foundation are not available.

b. Basis of Accounting and Measurement Focus

The basic financial statements of the District are composed of the following:

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

Financial reporting is based upon all Governmental Accounting Standard Board (“GASB”) pronouncements.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **JUNE 30, 2017**

Note 1: Reporting Entity and Summary of Significant Accounting Policies (Continued)

Government-Wide Financial Statements

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, liabilities, deferred outflows of resources, and deferred inflows of resources including capital assets and long-term debt, 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 the 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 include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grants and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. The effect of interfund activity has been removed from these statements.

Fund Financial Statements

The fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all governmental funds. The emphasis of the governmental fund financial statements is on the presentation of major governmental funds, each displayed in a separate column, with all remaining governmental funds aggregated and reported as nonmajor funds. Incorporated into these statements are schedules to reconcile and explain the differences in fund balance and relating changes in fund balance as presented in these statements, to the net position and relating changes in net position presented in the government-wide financial statements.

The District reports the following major governmental funds:

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

The *Mobile Science and Vector Education Foundation Fund* accounts for the activities relating to the mobile education unit program.

Governmental funds are accounted for using 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 present 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 only when received in cash, except for those revenues subject to accrual, which are recognized when due. For this purpose, the District considered amounts due as of the end of the

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Note 1: Reporting Entity and Summary of Significant Accounting Policies (Continued)

fiscal year to be revenue if it is collected within 60 days of the end of the fiscal year, except for assessments, which are recognized if received within 120 days of the end of the fiscal year. 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.

c. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Investments

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

2. Investments and Investment Policy

The District has adopted an investment policy directing the Director of Fiscal Operations to deposit funds in financial institutions. Investments are to be made in the following areas:

- Los Angeles County Pooled Investment Fund (LACPIF)
- State of California Local Agency Investment Fund (LAIF)
- Vector Control Joint-Powers Authority (VCJPA)

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 Pooled Investment Fund

The Los Angeles County Pooled Investment Fund (LACPIF) is a pooled investment fund program governed by the County of Los Angeles Board of Supervisors, and administered by the County of Los Angeles Treasurer and Tax Collector. Investments in LACPIF are highly liquid as deposits and withdrawals can be made at any time without penalty. LACPIF does impose a minimum investment limit of \$50,000; however, the District's Board has approved a maximum balance of \$200,000 to remain in LACPIF with the remaining collected revenues to be deposited in LAIF.

The County of Los Angeles' bank deposits are either federally insured or collateralized in accordance with the California Government Code. Pool detail is included in the County of Los Angeles' Comprehensive Annual Financial Report (CAFR). Copies of the CAFR may be obtained from the County of Los Angeles Auditor-Controller's Office — 500 West Temple Street — Los Angeles, CA 90012.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **JUNE 30, 2017**

Note 1: Reporting Entity and Summary of Significant Accounting Policies (Continued)

Local Agency Investment Fund

LAIF is regulated by California Government Code (Code) Section 16429 and is under the management of the State of California Treasurer's Office with oversight provided by the Local Agency Investment Advisory Board.

LAIF is carried at fair value based on the value of each participating dollar as provided by LAIF. The fair value of the District's position in the LAIF is the same as the value of its pooled share. Investments in securities of the U.S. government or its agencies are carried at fair value based on quoted market prices. Bank balances are secured by the pledging of a pool of eligible securities to collateralize the District's deposits with the bank in accordance with the Code.

Vector Control Joint Powers Authority

Certain funds are deposited with the Vector Control Joint Powers Authority, which was formed to provide member districts with self insurance risk financing. Funds are held in trust and pooled with other districts' funds and are primarily deposited with PFM Asset Management LLC.

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.

- Negotiable certificates of deposit
- United States treasury securities
- Government agency issues
- California municipals
- Certain repurchase agreements
- Medium-term corporate notes
- Insured certificates of deposit

3. Materials and Supplies Inventory

Materials and supplies inventory consists primarily, of pesticides and chemicals used to eradicate certain vectors. Inventory is valued at cost using an actual cost method. Inventory items are charged to expense at the time that individual items are withdrawn from inventory or consumed.

4. Capital Assets

Capital assets are recorded in the government-wide financial statements. Included in capital assets are land, building, building improvements, equipment and furniture and fixtures. District policy has set the capitalization threshold for reporting capital assets at \$500. Donated assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the governmental funds and as assets in the government-wide financial statements to the extent the District's capitalization threshold is met.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **JUNE 30, 2017**

Note 1: Reporting Entity and Summary of Significant Accounting Policies (Continued)

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Buildings, structures and improvements — 50 years
- Vehicles — 5 - 10 years
- Exhibits — 10 years
- Computers, Equipment — 3 - 5 years
- Machinery — 10 years
- Furniture and fixtures — 10 years

5. Net Pension Liability

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

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 (VD) June 30, 2015

Measurement Date (MD) June 30, 2016

Measurement Period (MP) July 1, 2015 to June 30, 2016

6. Compensated Absences

The District's policy is to permit full time employees to accumulate earned vacation and sick leave. Employees with more than one year but less than 5 years may accumulate 10 days of vacation; 15 days for the sixth through tenth year of employment; 20 days for the eleventh through twenty-fifth year of employment and 25 days thereafter. Vacations may accumulate beyond the end of the calendar year. A maximum of forty hours (5 days) of previously accumulated vacation may be paid in the following calendar year.

Sick leave is granted at a rate of 96 hours per year for each full-time employee for each calendar year. In the event the time is not fully utilized, 50% of the accumulated time, a maximum of 48 hours, is paid on January of the subsequent calendar year. Remaining sick leave is accumulated and credited towards retirement.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Note 1: Reporting Entity and Summary of Significant Accounting Policies (Continued)

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District only has one item that qualifies for reporting in this category. The deferred outflows relating to the net pension obligation reported in the statement of net position. See Note 7 for relating deferred outflows of resources. Pension contributions subsequent to the measurement date are treated as a reduction of net pension liability in the subsequent period. All other amounts are deferred and amortized over the expected average remaining service life time.

In addition to liabilities, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category which are deferred inflows relating to the net pension liability reported in the statement of net position. See Note 7 for relating deferred inflows of resources. These amounts are deferred and amortized over the expected average remaining service life time.

8. Net Position and Net Position Flow Assumption

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

- Net Investment in Capital Assets — This component of net position consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding against the acquisition, construction or improvement of those assets. Since, no outstanding is related to the capital assets this will be noted as Investment in Capital assets.
- Restricted — This component consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted — This consists of net position that does not meet the definition of restricted or net investment in capital assets.

In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2017

Note 1: Reporting Entity and Summary of Significant Accounting Policies (Continued)

9. Fund Balance and Fund Balance Flow Assumptions

In the fund financial statements, governmental funds report the following fund balance classifications:

- Nonspendable includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted includes amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) by law through constitutional provisions or enabling legislation.
- Committed includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, Board of Trustees. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is through resolution.
- Assigned includes amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Board of Trustees is authorized to assign amounts to a specific purpose, which was established by the governing body in [state policy, resolution, ordinance, etc].
- Unassigned includes the residual amounts that have not been restricted, committed, or assigned to specific purposes.

An individual governmental fund could include nonspendable resources and amounts that are restricted or unrestricted (committed, assigned, or unassigned) or any combination of those classifications. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

d. 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.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **JUNE 30, 2017**

Note 1: Reporting Entity and Summary of Significant Accounting Policies (Continued)

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

e. 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 and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in the District net position during the reporting period. Actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Note 2: Stewardship, Compliance, and Accountability

Excesses of Expenditures over Appropriations

At June 30, 2017, excesses of expenditures over appropriations are as follows:

	<u>Expenditures</u>	<u>Appropriations</u>	<u>Excess</u>
General Fund			
Vector control			
Salaries and benefits	\$ 9,105,689	\$ 8,786,108	\$ 319,581
Public education	60,740	23,100	37,640
Capital Outlay	986,432	465,005	521,427

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **JUNE 30, 2017**

III. DETAILED NOTES ON ALL FUNDS

Note 3: Cash and Investments

Cash and investments as of June 30, 2017, consist of the following:

Cash on hand	\$ 500
Deposits held with financial institutions	2,409,236
Deposits held with Los Angeles County Pooled Investment Fund (LACPIF)	239,492
Deposits held with Vector Control Joint Powers Agency (VCJPA)	947,865
Deposits held with California Local Agency Investment Fund (LAIF)	6,913,949
Total	<u>\$10,511,042</u>

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 as listed in Note 1(c)(2) to the financial statements. Investments in the listed investment pools are carried at fair value, based on the value of each participating dollar as provided by the pool. The fair value of the District's position in these pools is the same as the value of its pooled share.

At June 30, 2017, the carrying amount of the District's deposits was \$2,409,236 and the bank balance was \$3,117,328. The \$708,092 difference represents outstanding checks and other reconciling items.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The 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 the public agencies. Up to \$250,000 of the bank balance 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. The District may waive the collateral requirement for deposits that are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC").

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

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2017

Note 3: Cash and Investments (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.

As of June 30, 2017, the District had the following investments and original maturities:

	6 months or less
Investments:	
Los Angeles County Pooled Investment Fund (LACPIF)	\$ 239,492
Vector Control Joint Powers Agency (VCJPA)	947,865
California Local Agency Investment Fund (LAIF)	6,913,949
Total Investments	<u>\$ 8,101,306</u>

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 VCJPA are not rated. LACPIF rates can be obtained from the investment pool's website.

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. The District's deposit portfolio with governmental agencies, LAIF, is 87% of the District's total depository and investment portfolio. There were no investments in any one non-governmental issuer that represent 5% or more of the District's total investments.

Fair Value Hierarchy

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2017:

	Total Fair Value	Level		
		1	2	3
Investments:				
LACPIF	\$ 239,492	\$ -	\$ 239,492	\$ -
VCJPA	947,865	-	947,865	-
LAIF	6,913,949	-	6,913,949	-
Total Investments	<u>\$ 8,101,306</u>	<u>\$ -</u>	<u>\$ 8,101,306</u>	<u>\$ -</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2017

Note 4: Capital Assets

Capital assets activity for the year ended June 30, 2017, was as follows:

	Beginning Balance, as Restated	Additions	Disposals	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,228,045	\$ -	\$ -	\$ 2,228,045
Total capital assets, not being depreciated	2,228,045	- -	- -	2,228,045
Capital assets, being depreciated:				
Building and improvements	7,116,418	406,825	- -	7,523,243
Vehicles	2,630,374	543,691	27,849	3,146,216
Exhibits	31,942	- -	- -	31,942
Equipment	854,019	35,378	- -	889,397
Machinery	247,341	- -	- -	247,341
Furniture and fixtures	279,576	538	- -	280,114
Total capital assets, being depreciated	11,159,670	986,432	27,849	12,118,253
Less accumulated depreciation:				
Building and improvements	2,447,272	161,030	- -	2,608,302
Vehicles	1,976,181	179,683	27,849	2,128,015
Exhibits	12,161	- -	- -	12,161
Equipment	809,489	27,315	- -	836,804
Machinery	224,443	4,588	- -	229,031
Furniture and fixtures	264,367	3,718	- -	268,085
Total accumulated depreciation	5,733,913	376,334	27,849	6,082,398
Total capital assets being depreciated, net	5,425,757	610,098	- -	6,035,855
Governmental Activities Capital Assets, Net	<u>\$ 7,653,802</u>	<u>\$ 610,098</u>	<u>\$ -</u>	<u>\$ 8,263,900</u>

Depreciation expense was charged to the functions/programs of the governmental activities of the District as follows:

Governmental activities:

Vector control	\$ 373,083
Mobile science and vector education	3,251
Total depreciation expense - governmental activities	\$ 376,334

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **JUNE 30, 2017**

Note 5: Interfund Transactions

During the normal course of business, the District moves resources from a fund receiving revenue to the fund through which the resources are expended. Such transactions are recorded as transfers. Transfers for the year ended June 30, 2017 are as follows:

	Transfers Out	
	General Fund	Total
Transfers In		
Mobile Science and Vector Education Foundation	\$ 205,600	\$ 205,600
Total	<u>\$ 205,600</u>	<u>\$ 205,600</u>

The general fund made a transfer in the amount of \$205, 600 to the Mobile Science and Vector Education Foundation special revenue fund to cover payroll costs, scientific and laboratory costs, public education costs, materials and services costs, and insurance costs for the year.

Note 6: Compensated Absences

Compensated absences activity for the year ended June 30, 2017, was as follows:

Balance at beginning of year	\$ 1,031,633
Additions	172,006
Payments to employees	<u>(119,552)</u>
Balance at end of year	<u>\$ 1,084,087</u>
Due within one year	\$ 125,630
Due in more than one year	<u>958,457</u>
	<u>\$ 1,084,087</u>

The District's liability for vested and unpaid compensated absences (accrued vacation and compensatory time) in the governmental activities has been accrued, and amounts to \$1,084,087 at June 30, 2017. There is no fixed payment schedule for compensated absences. Compensated absences are paid, if matured, out of the General Fund.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2017

Note 7: Other Post-Employment Benefits (OPEB) Obligation

Plan Description

In addition to the pension benefits described in Notes 8 and 9, the District provides post-retirement health care, vision care and dental care benefits through participation in the California Employer's Retiree Benefit Trust Program (CERBT) Prefunding Plan. CERBT is administered by CalPERS and is an agent multiple-employer plan. Copies of CalPERS annual financial report may be obtained from their executive office: 400 "P" Street, Sacramento, California 95814. The District has three benefit plans (Tier I, Tier II, and Tier III) for employees depending on when they were hired.

Tier I employees are current employees hired before February 1, 2009, and all current retirees of the District. For these employees and retirees the District contributes 100% of the selected CalPERS health plan costs for health care benefits, and 100% of the premium for vision and dental care.

All employees hired on or after February 1, 2009, but before January 1, 2013, are considered Tier II employees. Tier II employees receive 100% premium coverage for selected CalPERS health care, but no District paid benefits for Dental or Vision coverage, which can be individually purchased by the employee if desired.

All employees hired on or after January 1, 2013, are considered Tier III employees. Tier III employees receive 100% premium coverage for selected CalPERS health care, but no District paid benefits for Dental or Vision coverage, which can be individually purchased by the employee if desired.

Eligibility Requirements

The following requirements must be satisfied in order to be eligible for lifetime post-employment medical benefits:

- Tier I: (1) be a minimum age of 50, and have worked a minimum of 5 consecutive years of full-time service with the District, and (2) qualify for retirement from CalPERS to obtain 100% fully paid health care. To obtain fully paid dental and vision benefits the Tier I employee must (1) be a minimum age of 50, and have worked a minimum of 10 consecutive years of full-time service with the District, and (2) qualify for retirement from CalPERS.
- Tier II and Tier III: Upon qualifying for CalPERS retirement employees must have worked a minimum of 10 years with the District to receive 50% paid health care benefit upon retirement. For every year of employment beyond 10 years, the District contribution for retirement health care increases 5% per year of service reaching 100% contribution after 20 years of employment. Tier II and Tier III employees do not receive dental or vision benefits.

Plan membership:

	2017	2016	2015
Active plan members	70	67	66
Retirees and beneficiaries receiving benefits	25	25	26
Separated plan members entitled to but not yet receiving benefits	5	3	4
Total plan membership	100	95	96

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2017

Note 7: Other Post-Employment Benefits (OPEB) Obligation (Continued)

Funding Policy

The District is required to contribute the Annual Required Contribution (ARC) of the Employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The District will pay 100% of the cost of the post-employment benefit plan. The District funds the plan on a prefunding basis and maintains reserves (and records a liability) for the difference between prefunding and the actuarially determined ARC cost. The current ARC rate is 18.2% of the annual covered payroll.

Annual OPEB Cost and Net OPEB Obligation

The following table shows the components of the District's annual OPEB cost, the amount actually contributed to the plan, and changes in the District's net OPEB obligation for the year ended June 30, 2017, and the preceding two fiscal years:

	2017	2016	2015
Annual OPEB Cost:			
Annual Required Contribution (ARC)	\$ 898,150	\$ 845,148	\$ 818,757
Interest on net OPEB obligation	249,876	256,222	260,197
Adjustment to ARC	(173,909)	(316,128)	(315,880)
Total annual OPEB cost	974,117	785,242	763,074
Contributions:			
Contributions to OPEB Trust	(600,000)	(600,000)	(600,000)
Age adjusted contributions made	(260,911)	(232,185)	(216,070)
Change in net OPEB obligation	113,206	(46,943)	(52,996)
Net OPEB obligation - July 1, 2016	3,369,356	3,416,299	3,469,295
Net OPEB obligation - June 30, 2017	\$ 3,482,562	\$ 3,369,356	\$ 3,416,299

The District's annual OPEB cost, the percentage of the annual OPEB cost contributed to the Plan, and the net OPEB obligation for fiscal year 2017 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB		Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation Payable
	Cost	Contribution		
2017	\$ 974,117	\$ 860,911	88.38%	\$ 3,482,562
2016	785,242	832,185	105.98%	3,369,356
2015	763,074	816,070	106.95%	3,416,299

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2017

Note 7: Other Post-Employment Benefits (OPEB) Obligation (Continued)

Funded Status and Funding Progress of the Plan

As of July 1, 2015, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	\$ 9,292,020
Actuarial value of plan assets	2,098,826
Unfunded actuarial accrued liability (UAAL)	<u>\$ 7,193,194</u>
Funded ratio (actuarial value of plan assets/AAL)	22.6%
Covered payroll (annual payroll of active employees covered by the plan)	\$ 4,914,469
UAAL as a percentage of covered payroll	146.4%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about rates of employee turnover, retirement, mortality, as well as economic assumptions regarding claims costs per retiree, healthcare inflation and interest rates. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and the pattern of sharing of costs between the employer and plan members to that point. Consistent with the long-term perspective of actuarial calculations, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities for benefits.

The following is a summary of the actuarial assumptions and methods:

Valuation date	July 1, 2015
Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll
Remaining amortization period	22 Years as of the valuation date
Asset valuation method	30 Year smoothed market
Actuarial assumptions:	
Investment rate of return	7.28%, (net of administrative expenses)
Healthcare Trend Rate	7.5% increase per year for medical, 4.50% increase for Dental and Vision Plan premiums
Discount Rate	7.28%
Projected salary increase	3.0% per year, used only to allocate the cost of benefits between service years
Inflation	2.75% per year

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **JUNE 30, 2017**

Note 8: Deferred Compensation Savings Programs and Defined Contribution Plan

Deferred Compensation Savings Programs

For the benefit of its employees, the District participates in three 457 Deferred Compensation Programs (Programs). The purpose of these Programs is to provide deferred compensation for public employees that elect to participate in the Programs. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors. Market value of the plan assets held in trust by Nationwide Retirement Solutions and ICMA Retirement Corporation, at June 30, 2017, was \$913,967, and \$460,649, respectively. Market value of the plan assets held in trust by Tax Deferred Solutions at June 30, 2017, was approximately \$683,199 for 16 participants.

The District has implemented GASB Statement No. 32, Accounting and Financial Reporting for internal Revenue Code Section 457 Deferred Compensation Plans. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

Defined Contribution Plan

In addition to the above deferred compensation plan, the District for the benefit of its' employees offers a Defined Contribution Plan (Plan). The Plan provides for a fixed annual contribution by the District of 6.75% of eligible salaries for each fiscal year and optional contributions by covered employees.

The Plan covers only regular and limited-term full-time employees hired before February 1, 2009, after one year of service. Full vesting of the employer's contribution occurs after five years. As a defined contribution plan, it carries no obligation on the part of the District to meet investment objectives and the individual plan members may choose, within certain limitations, the investment securities in his or her plan account. Market value of the plan assets held in trust by ICMA Retirement Corporation at June 30, 2017, was \$5,933,714.

Note 9: Defined Benefit Pension Plan

Plan Descriptions

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

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2017

Note 9: 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. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. The Plans' provisions and benefits in effect at June 30, 2016, are summarized as follows:

	Miscellaneous	PEPRA Miscellaneous
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.000% - 2.500%
Required employee contribution rates	7.000%	6.250%
Required employer contribution rates	14.030%	6.568%

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2017, the District's contributions recognized as a reduction to the net pension liability for both the Miscellaneous and PEPRA Miscellaneous plans was \$632,834.

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

For the year ended June 30, 2017, the District reported a net pension liability for its proportionate share of the net pension liability of the Miscellaneous Plan in the amount of \$5,463,768.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2017

Note 9: Defined Benefit Pension Plan (Continued)

The District's net pension liability for each plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the plans is measured as of June 30, 2016, and the total pension liability for each plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each plan as of June 30, 2015 and 2016 was as follows:

Proportions as a percentage of the CalPERS total plan (Miscellaneous):

	Miscellaneous
Proportion - June 30, 2015	0.15395%
Proportion - June 30, 2016	0.15728%
Change - Increase (Decrease)	<u>0.00334%</u>

For the year ended June 30, 2017 the District recognized pension expense of \$454,153 for all plans in total. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 981,455	\$ -
Changes in assumptions	- -	(213,972)
Differences between expected and actual experience	22,616	(5,182)
Net difference between projected and actual earnings on pension plan investments	1,113,655	- -
Differences between actual contributions and the proportionate share of contributions	35,033	(15,166)
Adjustment due to difference in proportions	<u>29,003</u>	<u>(32,903)</u>
Total Deferred Pension Related Items	\$ 2,181,762	\$ (267,223)

The \$981,455 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows or resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2017

Note 9: Defined Benefit Pension Plan (Continued)

Measurement Period ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ 66,726
2018	79,752
2019	498,156
2020	288,450
	<hr/>
	\$ 933,084

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2016, (the measurement date), the total pension liability was determined by rolling forward the June 30, 2015 total pension liability. The June 30, 2015 and the June 30, 2016, total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2015, valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2017

Note 9: Defined Benefit Pension Plan (Continued)

Change of Assumptions

There were no changes of assumptions during the measurement period ended June 30, 2016.

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent for each plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. This difference was deemed immaterial to the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan. However, employers may determine the impact at the plan level for their own financial reporting purposes.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18, fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **JUNE 30, 2017**

Note 9: Defined Benefit Pension Plan (Continued)

return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	20.0	0.99	2.43
Inflation Sensitive	6.0	0.45	3.36
Private Equity	10.0	6.83	6.95
Real Estate	10.0	4.50	5.13
Infrastructure and Forestland	2.0	4.50	5.09
Liquidity	1.0	(0.55)	(1.05)

(1) An expected inflation of 2.5% used for this period
(2) An expected inflation of 3.0% used for this period

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

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.65 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.65 percent) or 1 percentage-point higher (8.65 percent) than the current rate:

Miscellaneous	Discount Rate - 1% (6.65%)	Current Discount Rate (7.65%)	Discount Rate +1% (8.65%)
Plan's Net Pension Liability/(Assets)	\$ 8,562,386	\$ 5,463,768	\$ 2,902,914

Pension Plan Fiduciary Net Position

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

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **JUNE 30, 2017**

Note 10: 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) participates in self-insured pools to manage the potential liabilities that may occur from the previously named sources. The VCJPA is a consortium 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 or group insurance coverage. The day-to-day business is handled by a risk management group contracted by the VCJPA. The District participates 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 (Optional Insurance policy)
- Group fidelity (Optional Insurance policy)

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, if declared by the Board of Directors for a program year in which the District participated, and the obligation to pay assessments based on a formula which, among other expenses, charges the District's account for liability losses under \$10,000 and workers' compensation losses under \$25,000. 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 over \$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, Dr., Suite 200, Sacramento, CA 95833 or (916) 244-1100.

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 year ending June 30, 2017. 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 were no IBNR claims payables as of June 30, 2017.

Note 11: Contingencies

Litigation

The District is a real party in interest in an action brought by the Long Beach Unified School District ("School District") against Los Angeles County seeking an order to compel the County to pay over \$11 million dollars in statutory "pass through" payments which were allegedly diverted over the last 18 years to the County, various redevelopment agencies, cities and special districts. The District is one of the dozens of taxing entities which were named as real parties in interest. In the event the School District is successful, the District may be obligated to reimburse the County for a portion of its share of the distribution of the prior subject pass through payments.

As of June 30, 2017, the District has not recorded a provision for this matter as management intends to vigorously defend these allegations. The ultimate cost of the distribution is not known and could have a material effect on the District's financial condition and results of operations.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT G

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

YEAR ENDED JUNE 30, 2017

				Variance with Final Budget
	Budget Amounts		Actual Amounts	Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 10,645,994	\$ 10,645,994	\$ 10,645,994	\$ -
Resources (Inflows)				
Taxes	1,544,650	1,544,650	1,734,433	189,783
Assessments	10,198,041	10,198,041	10,221,135	23,094
Intergovernmental	-	-	105,426	105,426
Use of money and property	98,100	98,100	111,805	13,705
Miscellaneous	155,967	155,967	95,811	(60,156)
Proceeds from sale of capital assets	5,000	5,000	2,605	(2,395)
Amounts Available for Appropriations	22,647,752	22,647,752	22,917,209	269,457
Charges to Appropriation (Outflow)				
Vector control				
Salaries and benefits	8,833,608	8,786,108	9,105,689	(319,581)
Scientific, field and laboratory	895,080	843,580	647,043	196,537
Public education	23,100	23,100	60,740	(37,640)
Facilities and maintenance	118,304	129,304	118,222	11,082
Materials and services	979,892	979,892	877,112	102,780
Insurance	509,499	509,499	502,838	6,661
Capital outlay	377,005	465,005	986,432	(521,427)
Transfers out	265,270	265,270	205,600	59,670
Total Charges to Appropriations	12,001,758	12,001,758	12,503,676	(501,918)
Budgetary Fund Balance, June 30	\$ 10,645,994	\$ 10,645,994	\$ 10,413,533	\$ (232,461)

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

BUDGETARY COMPARISON SCHEDULE

MOBILE SCIENCE AND VECTOR EDUCATION FOUNDATION

YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, Restated	\$ 17,388	\$ 17,388	\$ 17,388	\$ -
Resources (Inflows)				
Contributions	-	-	16,550	16,550
Transfers in	-	-	205,600	205,600
Amounts Available for Appropriations	17,388	17,388	239,538	222,150
Charges to Appropriation (Outflow)				
Mobile science and vector education	265,270	265,270	205,160	60,110
Total Charges to Appropriations	265,270	265,270	205,160	60,110
Budgetary Fund Balance, June 30	\$ (247,882)	\$ (247,882)	\$ 34,378	\$ 282,260

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

OTHER POST-EMPLOYMENT BENEFITS (OPEB)
SCHEDULE OF FUNDING PROGRESS
JUNE 30, 2017

Actuarial Valuation Date	Actuarial Accrued Liability (AAL) (A)	Actuarial Value of Assets (B)	Unfunded Actuarial Accrued Liability (UAAL) (A) - (B)	Funded Ratio (B) / (A)	Annual Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((A - B) / C)
7/1/2015	\$ 9,292,020	\$ 2,098,826	\$ 7,193,194	22.59%	\$ 4,914,469	146.37%
7/1/2013	7,550,654	657,157	6,893,497	8.70%	4,903,593	140.58%
4/1/2012	7,430,735	-	7,430,735	0.00%	4,695,938	158.24%

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

**COST-SHARING MULTIPLE-EMPLOYER MISCELLANEOUS PLAN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	2017	2016	2015
<u>Miscellaneous Plan</u>			
Proportion of the Net Pension Liability	0.15728%	0.15395%	0.16774%
Proportionate Share of the Net Pension Liability	\$ 5,463,768	\$ 4,223,440	\$ 4,145,721
Covered Payroll	\$ 5,102,579	\$ 4,915,469	\$ 4,734,266
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	107.08%	85.92%	87.57%
Plan Fiduciary Net Position as a Percentage of Plan Total Pension Liability	74.06%	78.39%	73.52%

Notes to Schedule:

Benefit Changes: None

Changes of Assumptions: None

(1) Historical information is required only for measurement for which GASB 68 is applicable. Fiscal year 2014-15 was the first year of implementation, therefore only three years are shown.

GREATER LOS ANGELES VECTOR CONTROL DISTRICT

**COST-SHARING MULTIPLE-EMPLOYER MISCELLANEOUS PLAN
SCHEDULE OF PLAN CONTRIBUTIONS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	2017	2016	2015
<u>Miscellaneous Plan</u>			
Actuarially Determined Contribution	\$ 981,455	\$ 632,834	\$ 624,491
Contribution in Relation to the Actuarially Determined Contribution	<u>(981,455)</u>	<u>(632,834)</u>	<u>(624,491)</u>
Contribution Deficiency (Excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Covered Payroll	\$ 5,405,439	\$ 5,102,549	\$ 4,915,469
Contributions as a Percentage of Covered Payroll	18.16%	12.40%	12.70%

Note to Schedule:

Valuation Date: June 30, 2014

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Remaining amortization period	30 years as of valuation date
Assets valuation method	5-year smoothed market
Inflation	2.75%
Salary Increases	3.00% compounded annually
Investment rate of return	7.50% compounded annually (net of expenses)
Retirement age	Minimum 50 years
Mortality	RP-2000 Health Annuity Mortality Table

Notes to Schedule:

Benefit Changes: None

Changes of Assumptions: The CalPERS Board of Administration approved several changes to the demographic assumptions that more clearly align with actual experience based on the most recent experience study. The most significant of these is mortality improvement to acknowledge the greater life expectancies CalPERS is seeing in their membership and expected continued improvements. The new actuarial assumptions are used to set the FY 2016-17 contribution rates for public agency employees. The increase in liability due to new actuarial assumptions calculated in the actuarial valuation is amortized over a 20-year period with a 5-year ramp up/ramp down in accordance with Board amortization policy.

(1) Historical information is required only for measurement for which GASB 68 is applicable. Fiscal year 2014-15 was the first year of implementation, therefore only three years are shown.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION **JUNE 30, 2017**

Note 1: Stewardship, Compliance and Accountability

Budgets and Budgetary Data

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year, the District's General Manager and Director of Fiscal Operations prepare and submit an operating budget to the Board of Trustees for the District, no later than June of each year. The basis used to prepare the budget does not differ substantially from the modified accrual basis of accounting. The adopted budget becomes operative on July 1. The Board of Trustees must approve all supplemental appropriations to the budget and transfers between major accounts. The District's annual budget is presented as a balanced budget (inflows and reserves equal outflows and reserves) adopted for the General Fund and the Mobile Science and Vector Education Foundation fund, at the detailed expenditure-type level.

The District presents a comparison of the annual budget to actual results for the General Fund and Mobile Science and Vector Education Foundation fund, at the functional expenditure-type, major object level, for financial reporting purposes. The budgeted expenditure amounts represent the adopted budget. No Board approved supplemental appropriations were made. The budgeted revenue amounts represent the adopted budget as originally approved.

RESOLUTION 2017-17

A RESOLUTION OF THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT BOARD OF TRUSTEES ADOPTING AN INVESTMENT POLICY FOR FISCAL YEAR 2017-2018

WHEREAS, § 53646 of the Government Code, requires local government agencies to prepare and file annual investment policy statements and quarterly investment report; and

WHEREAS, the Government Code further restricts the types of instruments in which a local public agency may invest its funds and imposes procedural requirements for certain types of investments; and

WHEREAS, The Greater Los Angeles County Vector Control District (District) as a local public agency has a fiduciary responsibility to maximize the use of public funds entrusted to its care, manage those funds wisely and prudently, and protect those funds from financial catastrophes; and

WHEREAS, the objective and purpose of the District's investment program is to maintain a level of investment, of all temporarily idle funds, as near 100% as possible, with due consideration given to such factors as safety, liquidity, yield, and cash flow requirements; and

WHEREAS, the District wants to adopt the same policy as it adopted for fiscal year 2016-2017.

NOW, THEREFORE, the Board of Trustees (Board) of the District hereby resolves:

Section 1. The Board hereby adopts that certain "Investment Policy FY 2017-2018" attached hereto as "Attachment A" and incorporated by this reference, effective July 1, 2017.

Section 2. Such Investment Policy supersedes all prior investment policies adopted by the Board.

Section 3. The Board Secretary-Treasurer shall certify to the adoption of this resolution.

APPROVED AND ADOPTED this 9th day of November 2017.

Steve Croft, Board President

ATTEST:

Truc Dever, General Manager

I hereby certify that the foregoing resolution was duly adopted by the Board of Trustees of the Greater Los Angeles County Vector Control District at a regular meeting of the Board of Trustee held on the 9th day of November 2017.

AYES _____

NOES _____

ABSTAIN _____

ABSENT _____

Mark Bollman, Secretary-Treasurer

EXHIBIT H

FY 20176-20187

THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

INVESTMENT POLICY FY 20176-20187

SECTION 1. Investment Policy Purpose

The purpose of this investment policy is to formalize procedures for the management of the Greater Los Angeles County Vector Control District (the “District” investment (portfolio)).

The investment policies and practices of the District are based on state law and prudent money management. All funds will be invested in accordance with the District’s Investment Policy and all applicable California Government Code Sections.

SECTION 2. Scope

This policy shall apply to all funds and investment activities under the direct authority of the District.

SECTION 3. Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, and in accordance with written procedures and policies. The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio.

SECTION 4. Objectives

The investment objectives of the District are, in priority order:

1. **Safety.** All investments (portfolio) of the Agency shall be undertaken in a manner that seeks to ensure preservation of principal in the investments.
2. **Liquidity.** All investments (portfolio) will remain sufficiently liquid to enable the District to meet its normal cash flow requirements.
3. **Return on Investment.** All investments (portfolio) shall be designed to maximize return consistent with the District’s objectives of safety and liquidity.

SECTION 5. Investment Authority and Guidelines

1. Funds not required for foreseeable near term expenditures shall be fully invested or deposited to maximize investment returns.
2. Funds of the District shall be invested under the “prudent person” standard rule (Civic Code §2261 *et seq.*).

3. The District shall utilize only those eligible investments instruments set forth under Section 6, "Permitted Investment Instruments."
4. No person may engage in an investment transaction except as provided under the limits of this policy. Responsibility for investment and verification shall be vested in the General Manager, and recording of transactions vested in the Director of Fiscal Operations.
5. No investment shall provide for maturity in excess of 2 years, except for obligations of a state or federal governmental entity, unless as otherwise provided in Government Code §53601. No more than fifty percent (50%) of the District's funds shall be kept in one institution except the Los Angeles County Treasury and Local Agency Investment Fund (LAIF). If the fifty percent (50%) limitation is exceeded, the General Manager may, within 90 days of notification, invest the excess funds provided in Section 6.
6. Except for funds maintained in the County Treasury and LAIF, the General Manager shall submit a quarterly investment report to the Board of Trustees that is in compliance with the California Government Code. The quarterly report shall indicate status of compliance with the District's Investment Policy, and shall include a statement denoting the ability of the District to meet its expenditure requirements for the next six (6) months.
7. District investments in LAIF, similar funds in the District's Vector Control Joint Powers Agency (VCJPA) member trust fund, and Los Angeles County Treasury ("investment pool") shall be reported monthly by providing the Board of Trustees with a summary of the most recent financial transactions associated with these investments, including deposits, withdrawals, and interest received; the quarterly financial reports of LAIF and the VCJPA's member trust funds shall be reported when received at the earliest regularly scheduled Board meeting.
8. The Policy Committee shall meet annually to review District investments and new or pending legislation that may affect District investments or the fiduciary compliance of the District.

SECTION 6. Permitted Investment Instruments

The following are permitted investment instruments as provided for in §53601 of the Government Code and are the only instruments permitted as authorized investments for the District.

1. Authorized investments below are strictly limited to the District except in circumstances associated with item B:
 - a. County Treasury Accounts—by minute order (August 10, 1995) the Board approves a maximum balance of \$200,000 to remain in the County Treasury with the remaining collected revenues to be deposited in the Local Agency Investment Fund;
 - b. Local Agency Investment Fund; permitted by Resolution 6-77.
 - c. CalTRUST short-term and medium-term funds, permitted by Resolution 2016-14.

2. Authorized investments below are permitted by the District, but only when yields of these instruments may become exceptionally or significantly higher than those in item A and fiscally advantageous to the District:
 - c. Negotiable Certificates of Deposit
 - d. United States Treasury Notes, Bonds, Bills or Certificates of Indebtedness
 - e. Government Agency Issues
 - f. California Municipal
 - g. Repurchase Agreements (Federally Sponsored Credit Agency Securities)
 - h. Medium-Term Corporate Notes
 - i. Insured Certificates of Deposit

Investments in these instruments shall be made by mutual agreement of the District's Director of Fiscal Operations and General Manager, and the Board shall be subsequently notified of any transactions associated with these investments.

The following sections define in detail the parameters of each approved investment type. **The purchase of structured notes, inverse floaters, dual index floaters, inverse securities, range notes, interest-only strips that are derived from a pool of mortgages or any security that could result in zero interest accrual if held to maturity or any other derivate products and the use of leverage ARE PROHIBITED regardless of security type or issuer.**

- j. **Negotiable certificates of deposit** or deposit notes issued by a nationally or state-chartered bank or a state or federal saving and loan association or by a state-licensed branch of a foreign bank; rated in the highest short-term rating category by Moody's or Standard & Poor's (i.e., A, P1).
- k. **United States Treasury Notes** and other government obligations for which the full faith and credit of the United States are pledge for the payment of principal and interest.
- l. **Government Agency Issues** refers to obligations, participation, or other instruments of, or issued by, a federal agency or a United States government-sponsored enterprise, including, but not limited to:
 1. Government National Mortgage Association (GNMA)
 2. Federal Home Loan Banks (FHLB)
 3. Federal Home Loan Mortgage Corporation (FHLMC)
 4. Federal National Mortgage Association (FNMA)

5. Federal Farm Credit Banks (FFCB)

- m. **California Municipals** are bonds, notes or other municipal obligations issued by the State of California or any local agency within the state which are rated “AAA”: by Moody’s Investors Service, Inc. or Stander & Poor’s.
- n. **Repurchase Agreements** used solely as short-term investment not to exceed 30 days.

The following collateral restrictions will be observed: Only U.S. Treasury securities or Federal Agency securities, as described in Section 6B.2 and 6B.3, will be acceptable collateral. All securities underlying Repurchase Agreements must be delivered to the District’s custodian bank versus payment or be handled under a tri-party repurchase agreement. The District or its trustee shall have perfected first security interest under the Uniform Commercial Code in all securities subject to Repurchase Agreement. The market value of securities that underlie a Repurchase Agreement shall be valued at 102% or greater of the funds borrowed against those securities, and the value shall be reviewed on a regular basis and adjusted no less than weekly. Market value of underlying collateral must be reviewed regularly or each time there is a substitution of collateral.

The District may enter into Repurchase Agreements only with primary dealers in U.S. Government securities who are eligible to transact business with, and who report to, the Federal Reserve Bank of New York. The District will have specific written agreements with each firm with which it enters into Repurchase Agreements. Reverse repurchase agreements are not allowed.

- o. **Medium-term corporate notes** (MCN) issued by corporations and operating within the United States or by depository institutions licensed by the U.S. or any state and operating within the U.S. MCNs shall be rated in a rating category of “AA” or its equivalent or better by a nationally recognized rating service. The term of the note from date of purchase to maturity may not exceed two (2) years. Purchase of MCNs may not exceed 15% of the District’s investment portfolio.
- p. **Insured Certificates of Deposit** (ICD) are FDIC insured or fully collateralized time certificates of deposit in financial institution located in California. ICDs shall not exceed the insured dollar limit established by the FDIC in any financial institution.
- q. **Local Agency Investment Fund** (LAIF) is a voluntary program offering local agencies the opportunity to participate in multi-billion dollar portfolio. LAIF is part of the State of California’s Pooled Money Investment Account (PMIA). Oversight of the PMIA is provided by a board whose members include the State Treasurer, Director of Finance and the State Controller. All Securities are purchased under the authority of Government Code §§16430 and 16480.4
- r. **CalTRUST** is a voluntary, local government, joint investment pool with a multi-billion dollar asset portfolio. Oversight is provided by a Board of Trustees and investment funds are managed by Wells Fargo Asset Management. All CalTrust funds are in compliance with the California investment guidelines for public agencies.

Credit criteria listed in this section refers to the credit of the issuing organization at the time the security is purchased.

SECTION 7. Sale of Investment

Although the District invests with intent to hold investment to maturity, sale may be required prior to maturity, for cash flow purposes.

SECTION 8. Safekeeping and Custody

All District Investment shall have the District as Depositor and registered owner and shall be kept in the custody of the District or the trust department of its designate third party institution for safekeeping. When the District investment are in safekeeping of third parties, the District shall have on file from its designated third party, a written statement that the District has a satisfactory title or interest in all securities held in the trust department. The trust department shall be required to send the District a monthly statement designating securities are being kept, the monthly income there from, and their current value. The District shall have access to buy the sell securities, if held for safekeeping, independent of any broker (per Section 5 (d)). All security transactions, excluding FDIC insured deposits, but including collateralized repurchase agreements shall be excluded using the deliver vs. payment procedure.

SECTION 9. Compliance with State Law

All District investment shall comply with Government Code §§ 53600 through 53684, as may be amended from time to time. If there is ever any conflict between a provision of this District Investment Policy and the Government Code, the provision of the Government Code shall govern.

This Investment Policy shall be submitted by the General Manager for review, amendment and adoption at a public meeting annually by the Board of Trustees.

GLACVCD

BOARD OF TRUSTEES MEETING

STAFF REPORTS



Thursday November 9th 2017

7:00 p.m. Board Meeting

Santa Fe Springs District Headquarters
12545 Florence Avenue
Santa Fe Springs, CA 90670

Trustee Steve Croft, President
Trustee Mark W. Bollman, Vice President
Baru Sanchez, Secretary-Treasurer

General Manager, Truc Dever
Director of Fiscal Operations, Carolyn Weeks
Director of Operations, Mark Daniel
Director of Community Affairs, Kelly Middleton
Director of Scientific-Technical Services, Susanne Kluh
Director of Human Resources, Rakesha Thomas
Board Legal Counsel, Quinn M. Barrow, Richards, Watson, Gershon
Labor Legal Counsel, Scott Tiedemann, Liebert, Cassidy, Whitmore

Copies of staff reports or other written documentation relating to agenda items are on file at the District's Headquarters at the Front Office and are available for public inspection. If you have questions regarding an agenda item, please contact the Front Office Staff at (562) 944-9656 during regular business hours.

Pursuant to the Americans with Disabilities Act, persons with a disability who require a disability-related modification or accommodation in order to participate in a meeting, including auxiliary aids or services, may request such modification or accommodation from the front office at (562)944.9656 ext. 504. Notification 48 business hours prior to the meeting will enable the facility staff to make reasonable arrangements to assure accessibility to the meeting.

Please refrain from smoking, eating or drinking in the Boardroom

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

12545 Florence Avenue, Santa Fe Springs, CA 90670
Office (562) 944-9656 Fax (562) 944-7976
Email: info@glacvcd.org Website: www.glacvcd.org

PRESIDENT

Steve Croft, Lakewood

VICE PRESIDENT

Mark W. Bollman, Cerritos

SECRETARY-TREASURER

Baru Sanchez, Cudahy

GENERAL MANAGER
Truc Dever

General Manager's Report for November 9, 2017 Board of Trustees Meeting

We have begun releasing our seasonal extra help this month, but by no means has that signaled the end of our mosquito season. Field crews continue to respond to an elevated number of service calls and the number of reported West Nile virus human infections continues to climb. As of this writing, the Public Health Department has confirmed 222 human cases in LA County. It is unclear whether the high numbers can be contributed to greater outreach efforts and heightened awareness by diagnosing doctors or is a result of mosquito infection rates amplified by this year's weather conditions.

Our Community Affairs staff continue to target cities and neighborhoods at highest risk for West Nile virus and *Aedes* activity using grassroots outreach approaches, neighborhood presentations, and social media postings. In addition, all departments are working to assist the County with their mosquito-prevention campaigns in Hawaiian Gardens and Bell. A post-season evaluation and resident survey will be conducted by the Public Health Department to assess the reach and effectiveness of our pilot partnership with high risk cities to reduce mosquito populations and disease threats.

From October 31 to November 2, a number of managers attended the Fall MVCAC meeting in Sacramento. A number of significant items were addressed at the Board of Directors meeting, including an increase in the membership dues and funding options for the State's West Nile Virus/Dead Bird Hotline. I will provide a more detailed summary during my oral staff report at the Board meeting.

On November 15th, I will be joining the other LA County Vector Control Districts at the LAFCO Commissioner's meeting to present on district services and jurisdictional boundaries. The presentation is being made at the request of the Commissioners as LAFCO seeks to shore up any uncovered territory in the County. LAFCO's Executive Director, Paul Novak, has already identified a number of areas near our boundaries, including around Santa Clarita and Wilmington, which currently do not fall within any vector control district boundary and are slated for annexation discussions. I will keep the Board apprised of any developments following this LAFCO meeting.

Yours truly,



Truc Dever
General Manager

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT



SCIENTIFIC-TECHNICAL REPORT

October, 2017

Susanne Kluh, Scientific-Technical Services Director

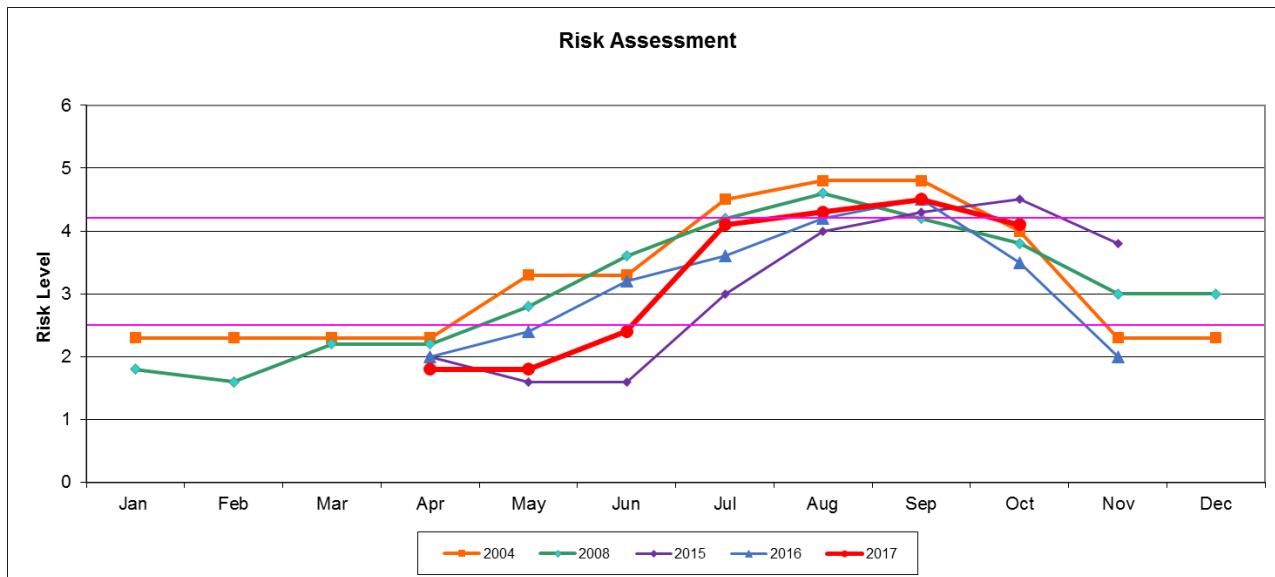
Paul O'Connor, Harold Morales, Tanya Posey & Steve Vetrone, Vector Ecologists

Rande Gallant, Assistant Vector Ecologist

Angela Arteaga & Christopher Ortiz, Field Assistants

I. RISK ASSESSMENT

WN Surveillance Factor	Assessment Value	Benchmark	Value
1. Environmental Conditions High-risk environmental conditions include above-normal temperatures. Urban mosquitoes breeding in municipal water sources may benefit from below normal rainfall.	1	Avg daily temperature during prior half month \leq 56°F	4
	2	Avg daily temperature during prior half month 57-65°F	
	3	Avg daily temperature during prior half month 66-72°F	
	4	Avg daily temperature during prior half month 73-79°F	
	5	Avg daily temperature during prior half month $>$ 79°F	
2. Adult <i>Cx tarsalis</i> and <i>Cx quinquefasciatus</i> abundance Determined by trapping adults, identifying them to species, and comparing numbers to those previously documented for an area and time	1	Vector abundance well below average (\leq 50%)	2
	2	Vector abundance below average (51-90%)	
	3	Vector abundance average (91-150%)	
	4	Vector abundance above average (151-300%)	
	5	Vector abundance well above average ($>$ 300%)	
3. Virus isolation rate in <i>Cx tarsalis</i> and <i>Cx quinquefasciatus</i> mosquitoes Tested in pools of 50. Test results expressed as minimum infection rate (MIR) / 1,000 female mosquitoes tested	1	MIR/ 1000 = 0	5
	2	MIR/ 1000 = 0.1-1.0	
	3	MIR/ 1000 = 1.1-2.0	
	4	MIR/ 1000 = 2.1-5.0	
	5	MIR/ 1000 $>$ 5.0	
4. Sentinel Chicken Seroconversion Number of chickens in a flock that develop antibodies to WNV. If $>$ 1 flock is present in a region, number of flocks with seropositive chickens is an additional consideration.	1	No seroconversions	5
	2	1 or more seroconversion over a broad region	
	3	1 or 2 seroconversion in single flock in specific region	
	4	$>$ 2 seroconversion in one or 1-2 seroconversion in multiple flocks in specific region.	
	5	$>$ 2 seroconversions in one or more flocks in specific	
5. Dead Bird Infection Includes zoo collections.	1	No WN+ dead birds	4
	2	One or more WN+ dead birds in a broad region	
	3	1 WN+ dead bird in specific region	
	4	2 to 5 WN+ dead birds in specific region	
	5	$>$ 5 WN+ dead bird + reports of dead birds in specific	
6. Human Cases This factor not to be included in calculation if no cases are detected.	3	One or more human cases in broad region.	5
	4	One human case in specific region	
	5	More than one human case in specific region	
Response Level/ Average Rating Normal Season (1.0-2.5), Emergency Planning (2.6-4.0), Epidemic (4.1-5.0)		TOTAL	25
		AVERAGE	4.1



II. GLACVCD MOSQUITO-BORNE DISEASE WATCH

Summary

- WNV infection risk to residents in October fell, as in most years, below epidemic level.
- Mosquito abundance in October was below the 5 year average for the month.
- Los Angeles County DPH has reported a total of 222 human WNV cases, 134 of which fall within GLACVCD's boundaries.

Chickens	Number Tested	WNV Positive	WEE Positive	SLE Positive	Other Positive
This Period	35	1	0	0	0
Year to Date	772	55	0	0	0
Wild Birds					
This Period			0	0	0
Year to Date	999	307	0	0	0
Culex Mosquito Pools					
This Period	270	50	0	0	0
Year to Date	1,882	381	0	0	0

Dead Birds	Number Submitted	WNV Positive
This Period	4	4
Year to Date	68	35

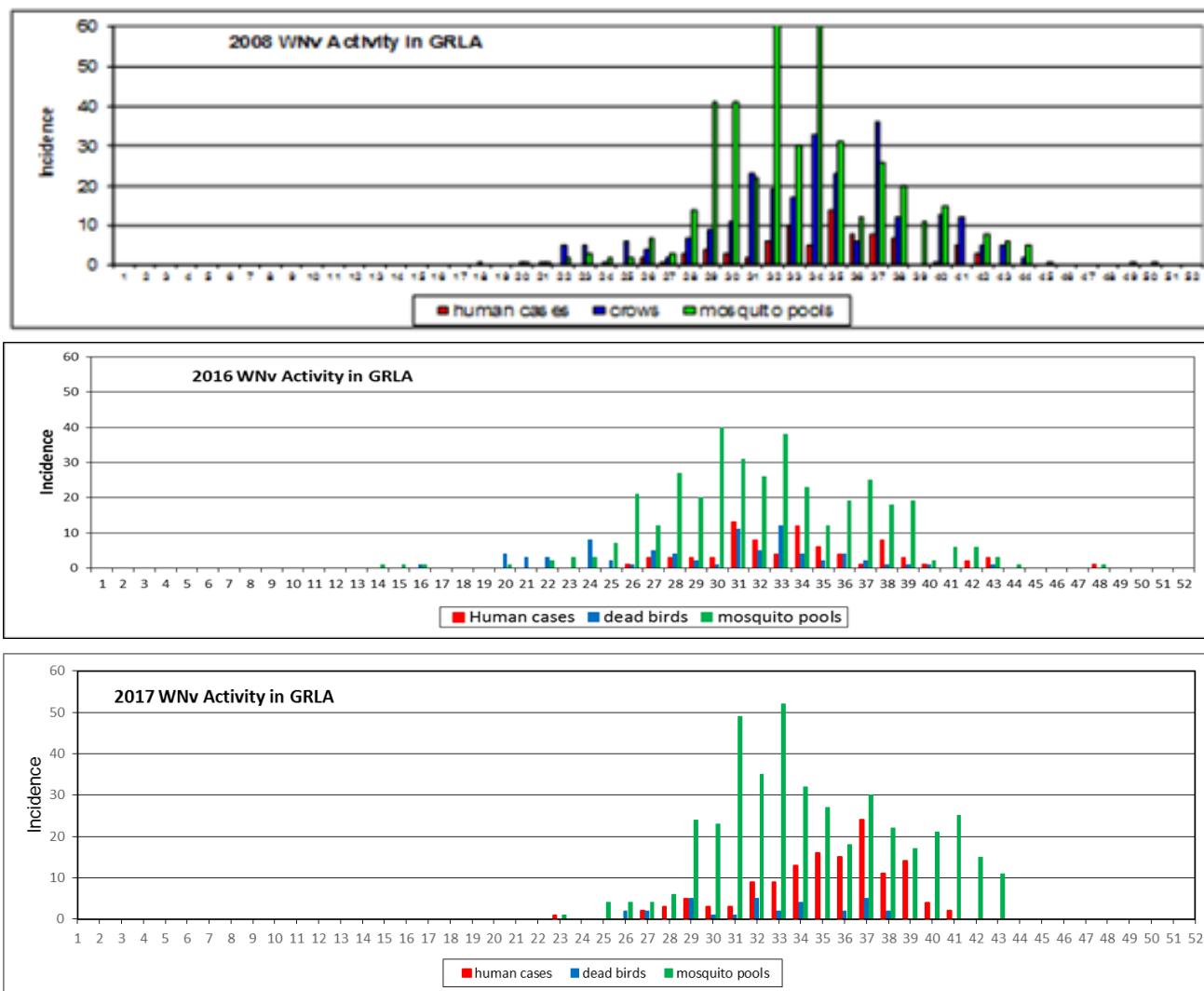
<i>Aedes</i> Mosquito Pools	Tested	CHIK	DEN	Zika
This period	9	0	0	0
Year to Date	35	0	0	0

S-TS STAFF REPORT A

GLACVCD WNv+				GLACVCD WNv+			
City/Area	Human Cases	Mosquito Pools	Dead Birds	City/Area	Human Cases	Mosquito Pools	Dead Birds
Artesia		3		Montrose	1		
Bell	1			Newhall		4	
Bell Gardens		3		North Hills		7	
Bellflower	3	4		N Hollywood	7	14	
Boyle Heights		4		Northridge	3	7	1
Burbank	6	5		Norwalk	2	6	
Canoga Park	3	4		Pacoima	1	1	
Canyon Country	1			Panorama City	1	8	
Carson	1	8		Paramount		1	
Castaic		1		Pico Rivera		9	
Cerritos	1	7	1	Reseda	4	5	
Chatsworth		7	1	Rowland Heights	1	10	
Commerce		3		San Fernando	1	4	
Cudahy	2	2		San Marino		2	
Diamond Bar		3		San Pedro	2		
Downey		10	1	Santa Clarita	2	4	3
Eagle Rock	1	5		Santa Fe Springs		9	
East LA	2	8		Saugus	1		
Echo Park	6			Sherman Oaks	1	4	3
El Sereno		3		Signal Hill		3	
Elysian Valley		6		Silver Lake	4	2	
Encino	2	13	1	South Central		2	
Florence-Firestone		3		South El Monte		5	
Gardena		5		South Gate		1	
Glassell Park			1	South Park		1	
Glendale	18	8		South Whittier		4	
Granada Hills	2	4	3	Studio City	2	6	
Hacienda Heights		7		Sunland	1	2	
Harbor City		1		Sun Valley	3		1
Hawaiian Gardens		5		Sylmar		1	1
Highland Park		4		Tarzana	2	4	3
Hollywood Hills		1	1	Toluca Lake		9	
Huntington Park	2	1		Tujunga		1	
LA Downtown		1		Valencia	1		1
La Habra Heights		4		Valley Glen	1	2	
La Mirada	1	8		Valley Village	2	3	
Lakewood	3	8		Van Nuys	4	10	
Lincoln Heights		11		Watts	1	3	
Long Beach	4	4	3	West Hills	1	6	1
Los Angeles City*	6			Whittier	7	7	1
Los Feliz	3	7		Willowbrook		6	
Lynwood	1	3		Wilmington	2	2	
Maywood		3		Winnetka	2	4	1
Mission Hills		1		Woodland Hills	3	5	3
Montebello	2	6					
				Total	134	381	31

* Communities >20,000 residents can not be disclosed individually

S-TS STAFF REPORT A



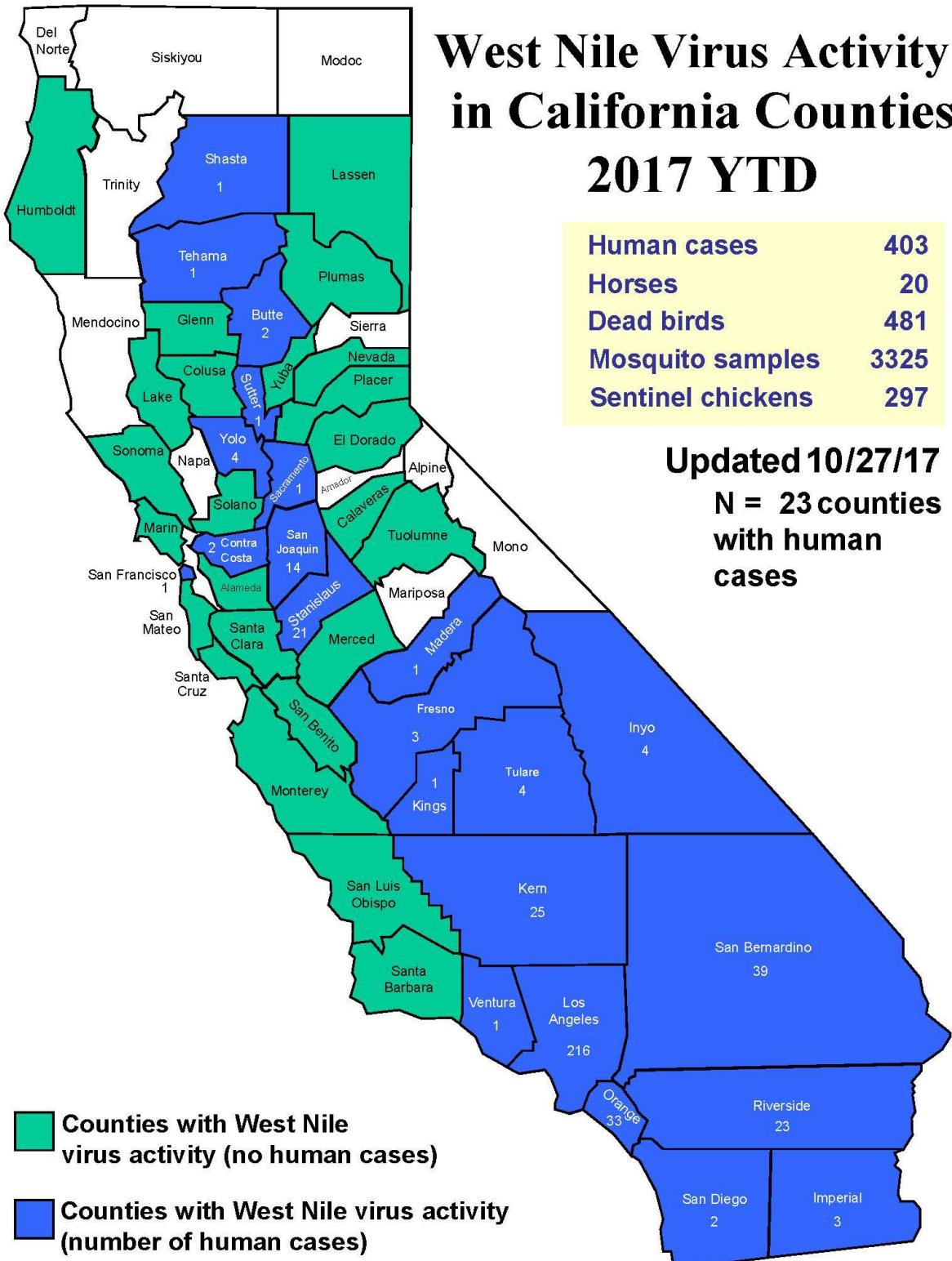
III. STATEWIDE MOSQUITO-BORNE DISEASE WATCH 2017

Reporting Period: January 01 – October 27, 2017

	Human Cases	WNV	SLE	WEE	Other Imported/Local	
					Submitted	WNV Pos
	This Period	192	0	0	0	0
	Year to Date	403	0	0	0	0

Chickens	Tested	WNV Pos	SLE Pos	WEE Pos	Other Pos
This Period	1,408	33	1	0	0
Year to Date	10,537	297	9	0	0
Culex Pools	Tested	WNV Pos	SLE Pos	WEE Pos	Other Pos
This Period	4,185	143	13	0	0
Year to Date	42,637	3,325	179	0	0
Aedes Pools	Tested	CHIK	DENV	ZIKA	
This Period	490	0	0	0	
Year to Date	1,710	0	0	0	

Dead Birds	Submitted	WNV Pos
This Period	165	53
Year to Date	1,876	481



STAFF REPORT B

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

WORK PERFORMED BY DISTRICT

October, 2017



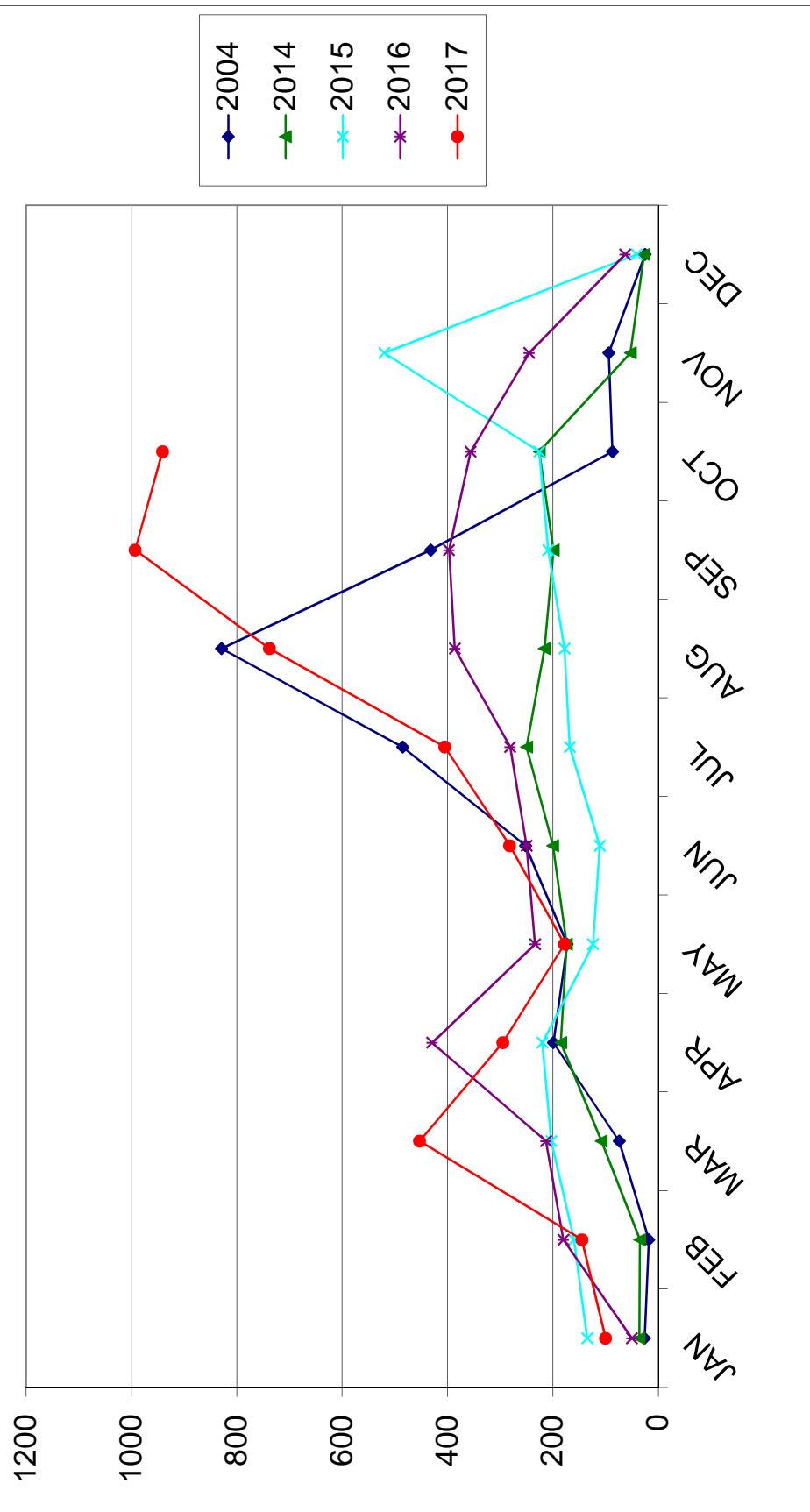
Mark Daniel, Operations Director
Martin Serrano, Operations Supervisor, Headquarters
Wesley Collins, Operations Supervisor, Sylmar
Kevin Vargas, Operations Supervisor, USD
Mark Hall, Urban Water Program Manager
Vacant, Maintenance Supervisor

CONTROL AND OPERATIONS

	Hours October	worked 2017
Fishing (Mosquitofish)	7	243
Source Reduction	37	316
Mosquito Control	3,888	27,080
Insecticide used:		
Larvicide oils	14.73 gals @ \$14.13 per =	\$208.13
Altosid ALL	0.306 gals @ \$269.62 per =	\$82.50
Altosid Briquets 30 day	2,059 ea @ \$1.14 ea. =	\$2,347.26
Altosid Briquets XR	28 ea @ \$3.38 ea. =	\$94.64
Altosid Pellets	4.403 lbs @ \$27.24 per =	\$119.94
Natular T-30	15 ea @ \$1.56 per =	\$23.40
Fourstar BTI Brqts 45 day	49 ea @ \$1.30 per =	\$63.70
Altosid WSP	630 ea @ \$0.84 per =	\$529.20
Vectobac 12AS	23.925 gals @ \$38.62 per =	\$923.98
Vectobac G	385.70 lbs @ \$2.63 per =	\$1,014.39
Fourstar Briquets 45 day	1 ea @ \$1.30 per =	\$1.30
Vectomax FG	173.4 lbs @ \$8.70 per =	\$1,508.58
Vectomax WSP	195 ea @ \$0.97 per =	\$189.15
Natular	0.557 gals @ \$877.61 per =	\$488.83
Vectolex WDG	64.621 lbs @ \$56.06 per =	\$3,622.65
Fourstar SBG	0 lbs @ \$2.81 per =	\$0.00
Midge Control	0	0
Insecticide used:		
Dimilin WP 25%	0 lbs @ 49.34 per =	\$0.00
Blackfly Control	37	286
Insecticide used:		
Vectobac 12AS	57.73 gals @ \$38.62 per =	\$2,229.53
Underground Mosquito Control	1,660	16,114
Insecticide used:		
Vectobac 12AS	9.034 gals @ \$38.62 per =	\$348.89
Vectolex WDG	144.55 lbs @ \$56.06 per =	\$8,103.47
Fogging	9	63
Insecticide used:		
Duet / Zenivex	.262/.004 gals @ 200 / 85 per =	\$52.74
	Total	\$21,952.30
Supervisory	702	7,061
Continuing Education / Training	29	1,497
Overtime: Community Outreach	11	261
Mosquito Control	440	743
<u>REPAIR AND MAINTENANCE OF EQUIPMENT</u>		
Vehicles	470	6,215
Spray Equipment	39	425
Buildings and yards	177	3,139
VEHICLE MILEAGE :	October 54,836	2017 418,465

Greater Los Angeles County Vector Control District
Mosquito Service Request Report

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2004	26	18	74	199	173	252	485	829	432	87	94	25
2014	36	35	108	185	174	200	250	216	199	226	53	27
2015	135	160	203	220	124	111	168	178	209	226	520	41
2016	50	180	213	429	234	250	281	386	397	356	245	63
2017	100	145	453	295	178	282	405	738	993	941		



**BREAKDOWN OF MONTHLY SERVICE REQUESTS
AND REQUEST FOR MOSQUITOFISH**

	Mosquitoes	Midges	Swimming Pools	Fish Ponds	Other	Black Flies	Yellow Jackets	Total Service Request	Mosquitofish Requests	Number of Mosquitofish
ARTESIA	6							6		0
BELL	6							6		0
BELLFLOWER	23				2			23	2	20
BELL GARDENS	5				1	1		5		0
BURBANK	5				1			5		0
CARSON	2				1			2		0
CERRITOS	10				2	1		10	1	10
COMMERCE	7							7		0
CUDAHY	2							2		0
DIAMOND BAR	1							1		0
DOWNEY	78				7	2		78	1	10
GARDENA	1							1		0
GLENDALE	25				2			25	1	10
HAWAIIAN GARDENS	11					2		11	2	20
HUNTINGTON PARK	6							6		0
LA CANADA FLINTRIDGE	1							1		0
LA HABRA HEIGHTS	5							5		0
LA MIRADA	38					3		38		0
LAKEWOOD	19							19		0
LONG BEACH	21					1		21		0
LOS ANGELES CITY	275	5	22	11				280	3	30
LOS ANGELES COUNTY	96		2	2				96	3	30
LYNWOOD	8			1				8	1	10
MAYWOOD	6							6		0
MONTEBELLO	25			1	3			25	1	10
NORWALK	24			1	1			24	1	10
PARAMOUNT	12							12		0
PICO RIVERA	35			1	1			35	1	10
SAN FERNANDO	6							6		0
SAN MARINO	11			1	1			11		0
SANTA CLARITA	5				1			5		0
SANTA FE SPRINGS	16							16		0
SIGNAL HILL	2							2		0
SOUTH EL MONTE	5							5		0
SOUTH GATE	8				2			8		0
WHITTIER	130			4	2			130	1	10
TOTAL	936	5	54	29	0	0	0	941	18	180

	Drains	Ditches (Miles)	Standing Water	Lakes, Marshes (acres)	Swimming Pools	Fish Ponds	Sumps	Containers	Water Troughs	Well Cellars
ARTESIA	5						15			
BELL	8						1			4
BELLFLOWER	19	0.02			9	2	23			
BELL GARDENS	14						6			
BURBANK	83	0.01			8	2	19			
CARSON	19	0.01				1	3			
CERRITOS	118	0.02			3	3	17			
COMMERCE	49						8			
CUDAHY	22						4			
DIAMOND BAR	9	0.01			5		3			2
DOWNNEY	66				8	8	9			
GARDENA	46	0.01					3			
GLENDALE	24				13	9	5			
HAWAIIAN GARDENS	34					3	10			
HUNTINGTON PARK	38						15			4
LA CANADA FLINTRIDGE	8				7	1	1			
LA HABRA HEIGHTS	7	0.02			2		5			0
LA MIRADA	13				5		6			
LAKEWOOD	58		0.02		2	1	30	1		
LONG BEACH	67	0.08	0.04	0.51	5	1	24	54		3
LOS ANGELES CITY	585	0.16	1.04		192	22	262	8	18	6
LOS ANGELES COUNTY	95	0.16	0.42		13	12	33	23	2	
LYNWOOD	22				4	1	1			2
MAYWOOD	24					1	5			
MONTEBELLO	38				2	1	11	3		1
NORWALK	19	0.01			4		1			
PARAMOUNT	15						19			5
PICO RIVERA	25							7		
SAN FERNANDO										
SAN MARINO	14				1					
SANTA CLARITA	44	0.09	0.22		12		21			
SANTA FE SPRINGS	30	0.06					3			
SIGNAL HILL	55						12			
SOUTH EL MONTE	67	0.05					25			
SOUTH GATE	31				3		2			
WHITTIER	54	0.05	0.01		17	4	4	2		
Total	1825	0.76	1.75	0.51	315	72	607	97	22	27

	Channels (miles)	Debris Basins (acres)	Stabilizers	Outfalls	Freeway Drains	Undergrounds (miles)	Gutters	Catch Basins	Total Hrs. of Activity	
ARTESIA						0.58		2	9.02	
BELL	1				0.21	4.95			17.91	
BELLFLOWER	1				6.42	9.11			70.44	
BELL GARDENS	0.88				0.1	10.39	1		16.29	
BURBANK	2.22						2		20.38	
CARSON	3.88					9.04	18.85	4	115.88	
CERRITOS	3.41				0.53	7.59	8.14	13	75.12	
COMMERCIAL						0.1	1.5	6	18.16	
CUDAHY							4.94	4	7.53	
DIAMOND BAR	3.67					0.97			34.84	
DOWNEY	0.5				0.07	11.31	28.79	1	203.89	
GARDENA	1.79					0.27	7.42		23.8	
GLENDALE	4	0.67				17.78			135.66	
HAWAIIAN GARDENS	1.5				0.06	1.1		2	19.11	
HUNTINGTON PARK						0.3	4.94	2	18.87	
LA CANADA FLINTRIDGE									7.66	
LA HABRA HEIGHTS						0.15			7.2	
LA MIRADA	6.89			2	0.02	6.72	4.2	4	106.63	
LAKEWOOD	12.93					3.76	47.41	1	93.65	
LONG BEACH	10.06			1		10.8	168.03	30	207.43	
LOS ANGELES CITY	79.99	0.8		19	0.01	138.82	172.85	90	1860.96	
LOS ANGELES COUNTY	15.49	0.19		1	0.06	17.79	0.01	17	364.78	
LYNWOOD							4.35		25.37	
MAYWOOD						0.1	4.94		15.07	
MONTEBELLO	0.5			2			3		107.17	
NORWALK	1					10.51	27.82	1	129.18	
PARAMOUNT	0.5					0.53	10.71	1	40.82	
PICO RIVERA	0.5	0.01		3			12.36	9	88.65	
SAN FERNANDO						0.43			11.68	
SAN MARINO						0.9	2.68	1	33.64	
SANTA CLARITA	10.51	0.55		5	0.03	16.1	0.01		167.67	
SANTA FE SPRINGS					0.02	4.06	21.68		77.22	
SIGNAL HILL						2.5		2	18.18	
SOUTH EL MONTE	5.25					2.7	2.68		41.76	
SOUTH GATE	1.5				0.01	1.46	4.35		34.76	
WHITTIER	1.77					9.6	47.59	6	307.47	
Total	174.24	2.22		0.00	33.00	0.81	282.70	633.70	199	4533.85

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT



COMMUNITY AFFAIRS PROGRAM October 2017

*Kelly Middleton, Director of Community Affairs
Levy Sun, Public Information Officer
LeShawn Simplis, Education Program Coordinator
Heather Hyland, Education Program Coordinator
Helen Kuan, Outreach Assistant*

Departmental Activities

Administrative

- Continued work with Vernon officials and the chamber of commerce to strategize outreach to city leaders, residents, and businesses.
- Provided an abstract to present a paper to both MVCAC & AMCA annual meeting planners and requested space to showcase the SWAT Lab at the MVCAC meeting.
- Evaluating programmatic challenges and preparing for strategic planning meetings

Programmatic

- General:
 - Working with cities, senior centers, and parent centers to schedule presentations
 - Created SWAT Lab flyer announcements for schools and educators
 - Working on creative video content for Public Service Announcements.
 - Literature and door hanger deliveries to City of Hawaiian Gardens, Cerritos, Los Angeles, and Vernon.
 - Continued partnership with LACDPH with heightened awareness activities in Bell and Hawaiian Gardens
 - Working with SGVMVCD on winter ad campaign

Meetings & Training

- 10/3 - Employee Benefits Fair
- 10/5 - AV Vendor meeting - board room upgrade
- 10/5 - Teleconference - NinjaTropics video development
- 10/10 - Invasive *Aedes* teleconference
- 10/11 - Employee appreciation day
- 10/12 - Management Meeting
- 10/19 - CAPIO Beyond 24/7 Media Training
- 10/20 - CMS touchscreen partnership meeting
- 10/20 - Teleconference - NinjaTropics video development
- 10/23 - Teleconference with Fairfax County VCD re: workshop proposal at AMCA

STAFF REPORT C

Community Outreach Activities

Date	Event	City	# Reached	Materials Distributed
10/4	Neighborhood Safety Workshop	Hawaiian Gardens	33	Brochures, Giveaways
10/5	Senior Town Hall	Reseda	TBD	Brochures
10/5	Mosquito Threats Presentation	Gardena	42	Brochures
10/6	Promotores Annual Conference	Ontario	10	Brochures
10/7	Valley Preparedness Fair	Northridge	250	Brochures
10/7	Town Hall & Neighborhood Walk	Hawaiian Gardens	45	Brochures, Giveaways
10/16	Vector Control PPT - CSUN	Northridge	37	Brochures, Giveaways
10/19	Aedes and WNV	Pacoima	33	Brochures
10/21	Town Hall & Neighborhood Walk	Bell	50	Brochures, Giveaways
10/23	Keep Mosquitoes Out Workshop	Santa Clarita	3	Brochures
10/25	Neighborhood Watch	Downey	26	Brochures
10/26	Neighborhood Watch	Bell	TBD	Brochures
10/26	City Council	Santa Fe Springs	19	Brochures
10/28	Coast Guard Family Festival	San Pedro	30	Brochures, Giveaways
10/28	Día de los Muertos Celebration	San Fernando	200	Brochures, Giveaways

Educational Outreach

The SWAT lab dedication and ribbon cutting ceremony took place on October 12th, prior to the monthly board meeting. The Board was honored to dedicate the new SWAT Lab to former Trustee and Mobile Science and Vector Education Foundation Director, Dr. Hazel Wallace. Dr. Wallace has been a staunch supporter of both the District and the outreach programs. Dr. Wallace was thrilled to be able to support the new Lab, and has graciously donated funds for the microscope station - providing outstanding, hands on experience for students.

The Education Program Coordinators (EPCs) have started accepting reservations for the new SWAT lab, and have scheduled “pilot” schools for the month of November and December to trial the curriculum developed. The EPCs are expecting a very busy 2018 school year.

Media Coverage/Publications

Media Activity

Date	Media Type	Media Name	Activity
10/4	Online	<i>Chimes</i>	Mosquitoes buzz onto campus

STAFF REPORT C

10/6	Online / Print	<i>OC Register</i>	Why the fight against West Nile virus is still a threat this fall
10/7	Online	<i>XinHua News</i>	California residents alerted by rising WNV infections
10/10	Online / Radio	<i>KHTS</i>	Disease-Transmitting <i>Aedes</i> Mosquito Prompts Santa Clarita Public Information Session
10/17	Online / Print	<i>Los Feliz Ledger</i>	Interview: WNV and <i>Aedes</i> mosquitoes
10/27	Online / Print	<i>L.A. Times</i>	County death toll from WNV climbs to 17
10/28	Online	<i>KCRA Sacramento</i>	More than 200 people in LA contracted WNV
10/28	Online / Wire	<i>Mundo Hispanico / Associated Press</i>	Más de 200 personas en Los Ángeles contagiadas con el virus del Nilo Occidental
10/28	Online	<i>Hoy</i>	Un total de 17 personas han muerto en LA a causa del virus del Nilo
10/31	Online	<i>Los Feliz Ledger</i>	Virus-spreading mosquitoes confirmed locally

Press Releases / Blog Posts

Date	Activity
10/31	Happy Halloween: Don't let mosquitoes haunt your week

Total Coverage:

Fiscal Year-to-Date: 159

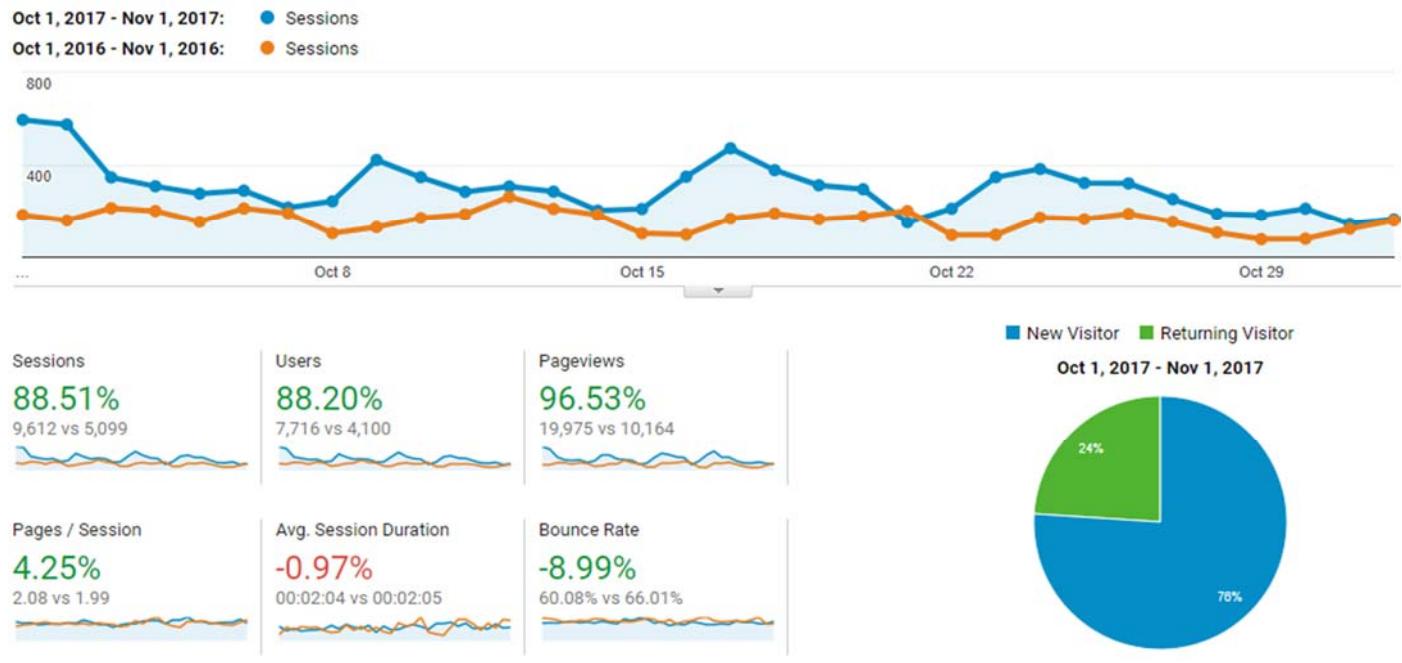
Digital Outreach

Website/Social Media Maintenance

- Posted regular updates to District's social media sites
- Updated revolving homepage images to reflect District's needs and outreach campaigns

Outreach Medium	Number of Subscribers	Reach
Email List	1,699	Same as subscribers
Facebook	3,784	3,219 (FB ads)
Twitter	851	10,900
Google Adwords	NA	3,803

GLACVCD Website



Summary

In the period from October 1 through October 31, 2017, the District website (www.glacvcd.org) had 9,612 visits from 7,716 visitors.

STAFF REPORT D

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT



FISCAL REPORT OCTOBER 2017

*Carolyn M. Weeks, CPA, Director of Fiscal Operations
Alhaji Kamara, Accounting Clerk*

- Working on organizing storage files and asset tracking program
- Start working on the 2018 – 2019 budget worksheets
- Attending Gear Up conference in December

SUMMARY OF CASH ACCOUNTS
 October, Fiscal Year 2017-2018
 Carolyn Weeks CPA, Director of Fiscal Operations

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
COUNTY TREASURY -1010.0												
Fund Balance - 6/30/17 \$239,491.53												
Deposits/Revenues	205,337	122,546	956	826	329,664	329,664	329,664	329,664	329,664	329,664	329,664	
Transfer to LAIF 1020.0	205,337	327,883	328,838	329,664	-	-	-	-	-	-	-	
YTD	-	-	-	-	-	-	-	-	-	-	-	
Fund Balance	\$ 444,828	\$ 567,374	\$ 568,330	\$ 569,156								
LAIF ACCOUNT -1020.0												
Fund Balance - 6/30/17 \$6,494,734.50												
Deposits (Transfer from County Treasury 1010 or Reserve accounts)												
Interest Earned	17,944	17,944	10,230	-	-	-	-	-	-	-	-	-
YTD	17,944	900,000	28,173	28,173	28,173	28,173	28,173	28,173	28,173	28,173	28,173	28,173
Withdrawals (Transfer to BPB Payable 1016)	-	-	-	-	-	-	-	-	-	-	-	-
Withdrawals (Transfer to BPB Payable 1018)	2,720,000	560,000	850,000	-	-	-	-	-	-	-	-	-
Withdrawals (Transfers to Reserve Accounts)	-	-	-	-	-	-	-	-	-	-	-	-
YTD	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance	\$ 3,792,678	\$ 2,332,678	\$ 1,492,908	\$ 642,908								
AB ACCOUNTS PAYABLE 1016.0												
Fund Balance - 6/30/17 \$153,240.80												
Deposits (Transfer from LAIF 1020)												
Deposits (Transfer from BPB Payroll 1018)	300,000	140,000	250,000	150,000	-	-	-	-	-	-	-	-
Misc Receipts	12,792	10,860	11,100	225	-	-	-	-	-	-	-	-
YTD	1,363,652	1,624,752	1,774,977	1,774,977	1,774,977	1,774,977	1,774,977	1,774,977	1,774,977	1,774,977	1,774,977	1,774,977
Withdrawals (Transfers to BPB Payroll 1018)	312,792	175,000	256,784	1,893,478	1,893,478	1,893,478	1,893,478	1,893,478	1,893,478	1,893,478	1,893,478	1,893,478
Withdrawals for Payables	321,227	894,694	1,636,684	1,893,478	-	-	-	-	-	-	-	-
YTD	1,390,921	1,390,921	245,763	-	-	-	-	-	-	-	-	-
Account Balance	\$ 144,806	\$ 125,971	\$ 141,308	\$ 34,739								
AB PAYROLL ACCOUNT 1018.0												
Fund Balance - 6/30/16 \$2,221,616.18												
Deposits (Transfer from LAIF 1020)												
Deposits (Transfer from BPB Payable 1016)	2,720,000	175,000	850,000	850,000	-	-	-	-	-	-	-	-
YTD	3,455,000	4,305,000	5,155,000	5,155,000	5,155,000	5,155,000	5,155,000	5,155,000	5,155,000	5,155,000	5,155,000	5,155,000
Withdrawals for Payroll	826,026	637,983	601,817	-	-	-	-	-	-	-	-	-
YTD	3,960,000	140,000	250,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Account Balance	\$ 155,590	\$ 112,607	\$ 110,790	\$ 188,920								

SUMMARY OF CASH ACCOUNTS
 October, Fiscal Year 2017-2018
 Carolyn Weeks CPA, Director of Fiscal Operations

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
CaITRUST Account Cash Flow - 1019.0												
Fund Balance - 6/30/18 \$0												
Deposits	1,500.000											
Interest Earned		542		2,279		1,738						
YTD	1,500.000	1,500.542	1,502,821	1,504,559	1,504,559	1,504,559	1,504,559	1,504,559	1,504,559	1,504,559	1,504,559	1,504,559
Withdrawals												
Administrative Expenses												
YTD												
Fund Balance	\$ 1,500,000	\$ 1,500,542	\$ 1,502,821	\$ 1,504,559								

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
VCJPA TRUST FUND - 1012.0												
Fund Balance - 6/30/17 \$896,390.76												
Deposits												
Interest Earned												
YTD												
Withdrawals												
Administrative Expenses												
YTD												
Fund Balance	\$ 896,391	\$ 896,391	\$ 900,030									

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
VCJPA PROPERTY - 1013.0												
Fund Balance - 6/30/17 \$51,475.00												
Deposits												
Interest Earned												
YTD												
Withdrawals												
Administrative Expenses												
YTD												
Fund Balance	\$ 51,475	\$ 51,475	\$ 51,635									
CaITRUST ACCOUNT EMERGENCY VECTOR CONTROL RESERVES- 1031.0												
Fund Balance - 6/30/17 \$1,200,000.00												
Deposits (Transfers from 1020.0)												
Interest Earned												
YTD												
Withdrawals												
YTD												
Fund Balance	\$ 1,200,000	\$ 1,202,125	\$ 1,202,632	\$ 1,201,847								
LAIF ACCOUNT MEU VEHICLE REPLACEMENT - 1023.0												
Fund Balance - 6/30/17 \$0												
Deposits (Transfers from 1020.0)												
Interest Earned												
YTD												
Withdrawals												
YTD												
Fund Balance	\$ -											
LAIF ACCOUNT CAPITAL DESIGNATED RESERVES - 1025.0												
Fund Balance - 6/30/17 \$125,850.00												
Deposits (Transfers from 1020.0)												
Interest Earned												
YTD												
Withdrawals												
YTD												
Fund Balance	\$ 125,850											

SUMMARY OF CASH ACCOUNTS
 October, Fiscal Year 2017-2018
 Carolyn Weeks CPA, Director of Fiscal Operations

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
CaITRUST ACCOUNT OPERATIONS DESIGNATED RESERVES - 1033.0												
Fund Balance - 6/30/17 \$400,000.00												
Deposits (Transfers from 1020.0)												
Interest Earned	-	683	179	(272)								
YTD	-	683	862	590	590	590	590	590	590	590	590	590
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
YTD	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance	\$ 400,000	\$ 400,683	\$ 400,892	\$ 400,590								

LaITF ACCOUNT OPEB DESIGNATED RESERVES - 1027.0

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
CaITRUST ACCOUNT CAPITAL RESERVES - 1032.0												
Fund Balance - 6/30/17 \$360,000.00												
Deposits (Transfers from 1020.0)												
Interest Earned	-	645	161	(245)								
YTD	-	645	806	562	562	562	562	562	562	562	562	562
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
YTD	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance	\$ 360,000	\$ 360,645	\$ 360,806	\$ 360,562								

CaITRUST ACCOUNT VEHICLE REPLACEMENT - 1034.0

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
CaITRUST ACCOUNT VEHICLE REPLACEMENT - 1034.0												
Fund Balance - 6/30/16 \$200,000.00												
Deposits (Transfers from 1020.0)												
Interest Earned	-	342	89	(136)								
YTD	-	342	431	295	295	295	295	295	295	295	295	295
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
YTD	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance	\$ 200,000	\$ 200,342	\$ 200,431	\$ 200,295								
CASH BALANCE	\$ 6,512,314	\$ 5,114,067	\$ 4,292,890	\$ 3,414,868								

This above information is provided in compliance with the District's Investment Policy.

MONTHLY EXPENSE STATEMENT
October, Fiscal Year 2017-2018
Carolyn M. Weeks CPA, Director of Fiscal Operations

ACCOUNT	ACTUAL MONTHLY EXPENSE (\$)	BUDGETED MONTHLY EXPENSE (\$)	MONTHLY VARIANCE (\$)	YTD ACTUAL EXPENSE (\$)	YTD BUDGETED EXPENSE (\$)	YTD VARIANCE (\$)
<u>Salaries and Benefits</u>						
Regular & Limited Term Salaries	\$ 480,733	\$ 487,754	\$ 7,021	\$ 1,884,744	\$ 1,951,766	\$ 67,022
Employee Taxes	11,485	11,333	(152)	51,246	49,664	(1,582)
Extra Help Salaries	50,470	52,792	2,322	214,627	267,792	53,165
General Benefits	81,127	84,654	3,527	628,709	644,329	15,621
Health Benefits	117,214	135,950	18,735	507,873	543,798	35,926
SUBTOTAL	\$ 741,030	\$ 772,483	\$ 31,453	\$ 3,287,198	\$ 3,457,350	\$ 170,151
<u>Services and Supplies</u>						
Chemicals	\$ -	\$ 23,000	\$ 23,000	\$ 41,625	\$ 76,100	\$ 34,475
Operational Support Equipment	135	2,898	2,763	3,172	11,567	8,395
Uniforms and Accessories	301	6,408	6,108	11,545	24,678	13,134
Communications	-	9,198	9,198	19,764	36,791	17,027
Kitchen Materials and Supplies	-	108	108	485	433	(52)
VCJPA Insurance	-	-	-	523,907	522,516	(1,391)
Maintenance: Automotive	2,160	11,450	9,290	22,555	52,150	29,595
Office Equipment	1,283	3,400	2,117	12,628	12,645	17
Maintenance: Bldgs/Yards	2,225	9,632	7,408	19,292	34,569	15,277
Scientific-Technical Lab Supplies	-	1,900	1,900	22,081	7,390	(14,691)
Memberships	-	6,100	6,100	15,466	20,600	5,134
Office Expense	4,119	6,842	2,722	22,763	35,117	12,354
Professional Services	7,346	14,000	6,654	51,921	58,800	6,879
Public Information & Education	6,060	6,800	740	21,423	17,950	(3,473)
Special Expense	2,896	15,900	13,004	29,962	52,850	22,888
Transportation & Travel	3,088	5,700	2,612	20,770	29,804	9,034
Fuel	12,119	18,234	6,115	53,951	79,112	25,162
Utilities	5,702	10,333	4,632	33,699	44,633	10,935
SUBTOTAL	\$ 47,434	\$ 151,903	\$ 104,470	\$ 927,009	\$ 1,117,705	\$ 190,696
<u>Fixed Assets</u>						
Automotive/Specialty Vechicles	\$ -	-	\$ -	\$ 1,029	\$ 2,950	\$ 1,921
Machinery & Equipment	-	-	-	2,999	-	(2,999)
Spray Equipment	-	-	-	-	-	-
Computer Equipment	-	-	-	5,615	-	(5,615)
Laboratory Equipment	-	-	-	-	-	-
Public Information/Ed. Equipment	-	-	-	-	-	-
Furniture & Fixtures	-	-	-	-	-	-
Capital Improvements	-	-	-	730	-	(730)
SUBTOTAL	\$ -	\$ -	\$ -	\$ 10,373	\$ 2,950	\$ (7,423)
<u>Reserves</u>						
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MEU (Vecmobile) Replacement Res.	-	-	-	-	-	-
SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 788,464	\$ 924,387	\$ 135,923	\$ 4,224,580	\$ 4,578,005	\$ 353,424

Greater Los Angeles County Vector Control District
Revenue Reported on a Cash Basis
Fiscal Year 2017 - 2018

	2017						2018						BUDGET	VARIANCE
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN		
COUNTY TREASURY -1010.0														
Deposits/Revenues														
111 Taxes Receivable- Current Secured	203,023	35,636											238,658	238,658
112 Taxes Receivable - Current Unsecured													-	-
80A Prop Taxes - Current - Sec													1,672,000	(1,672,000)
8066BX1 26 Property Tax Revenue													-	-
80 B Prop Taxes-Current-Unsecure													1,600	(1,600)
80C Prop Taxes - Prior-Secure													8,584	8,584
80D Prop Taxes-Prior- Unsecured													3,724	3,124
80F Supplemental Prop Taxes Current													5,130	25,000
80G Supplemental Prop Taxes Prior													88	(19,871)
81C Other Taxes													4,000	(3,912)
84D Pen Int & Costs Del Taxes Secure													-	1,500
86 Revenue - Use of Money & Prop													10,117	73,000
88 Intergrmt Revenue - State													2,003	(62,883)
91 Intergrmt Revenue - Other													-	(12,997)
92 Charges For Services													6,100	(6,100)
* Total Revenues	205,337	122,546	956	826	-	329,664	12,100,600							
^ Miscellaneous Income													48,516	137,600
Grand Total Revenue	217,713	133,238	26,134	1,096	-	48,516	(89,084)							
State of California Receivable Administrative Auditor-Controller Services (Less)														

GREATER LOS ANGELES VECTOR CONTROL DISTRICT
Chart of Financial Activity: FY 2018

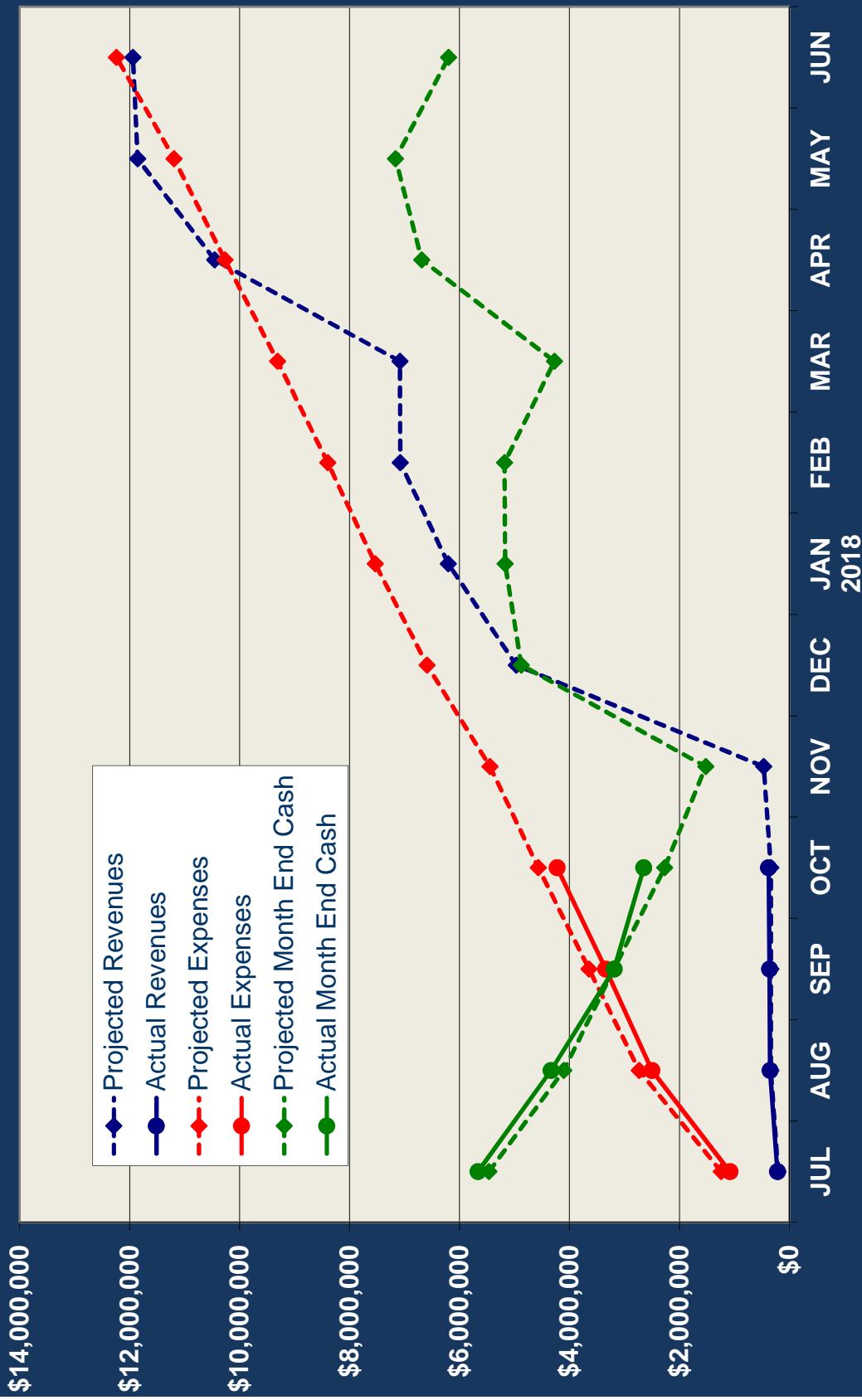


TABLE FOR CHART JULY 2017 - JUNE 2018

Month	Projected Revenues	Actual Revenues	Projected Expenses	Actual Expenses	Projected Month End Cash	Actual Month End Cash
JUL	205,000	217,713	1,238,871	1,082,479	5,466,129	5,664,735
AUG	335,000	350,950	2,733,700	2,500,830	4,101,300	4,333,220
SEP	335,500	363,006	3,644,209	3,341,730	3,191,291	3,185,340
OCT	337,500	378,180	4,568,596	4,224,580	2,268,904	2,647,467
NOV	467,500	0	5,445,954	0	1,521,547	0
DEC	4,967,500	0	6,590,991	0	4,876,510	0
JAN 2018	6,202,500	0	7,531,633	0	5,170,868	0
FEB	7,077,500	0	8,396,204	0	5,181,297	0
MAR	7,084,300	0	9,310,231	0	4,274,071	0
APR	10,454,300	0	10,265,544	0	6,688,758	0
MAY	11,854,300	0	11,191,272	0	7,163,028	0
JUN	11,939,300	0	12,238,200	0	6,201,100	0

SUMMARY of CalPERS CERBT INVESTMENT FUND

October, Fiscal Year 2017-2018

Carolyn Weeks, CPA, Director of Fiscal Operations

CalPERS CERBT Plan for Pre-Funding OPEB		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Fund Balance - 6/30/17 \$3,013,705		600,000	-	-	-	-	-	-	-	-	-	-	-
Deposits		600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
YTD Deposits		72,961	25,745	39,992	48,799	-	-	-	-	-	-	-	-
Unrealized Gains/Losses		72,961	98,706	138,698	187,496	187,496	187,496	187,496	187,496	187,496	187,496	187,496	187,496
YTD Unrealized Gains/Losses		248	266	261	273	-	-	-	-	-	-	-	-
Administrative Fees		248	513	774	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047
YTD Administrative Fees		\$ 3,686,419	\$ 3,711,898	\$ 3,751,628	\$ 3,800,154	\$ 3,800,154	\$ 3,800,154	\$ 3,800,154	\$ 3,800,154	\$ 3,800,154	\$ 3,800,154	\$ 3,800,154	\$ 3,800,154
Fund Balance													





STAFF REPORT E

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT HUMAN RESOURCES DEPARTMENT REPORT OCTOBER 2017

*Rakesha L. Thomas, Director of Human Resources
Shenell Benson-Williams, Human Resources Assistant*

I. Employment & Recruiting

- a. VCS III, Retirement effective 10/5
- b. VCS III Reassignment, deadline 10/23
- c. VCS I/IV Internal Recruitment
- d. Facilities/Fleet Maintenance Supervisor – Open Until Filled
- e. Seasonal Staff Layoffs (1st/2nd phase)

II. Benefits Update

- a. Concluding Open Enrollment

III. Department Training & Workshops

Date	Workshop	Topic	Location
10/03/2017	Benefit & Wellness Event	Open Enrollment	District
10/04/2017	PIHRA Meeting	Aligning Yourself with Others	Cerritos
10/17/2017	AIMS Lunch & Lunch	Educational; Legal Updates	Ontario
10/19/2017	So. Ca. Public Labor Relations Meeting	Accommodating Mental Disabilities	Cerritos
10/20/2017	ADP Annual Conference	ADP User; Legal Updates	Costa Mesa

IV. Worker's Compensation Update

- a. No Injuries
- b. Review all open claims status' with adjuster (10/27/2017)