

**San Gabriel Valley Mosquito & Vector Control District**  
**1145 N. Azusa Canyon Road, West Covina, California 91790**  
**Board of Trustees Meeting**  
**December 8, 2017**

**Agenda**

**HOLIDAY BREAKFAST: 7:00 AM to 7:30 AM**

- 1. Call to Order**
- 2. Pledge of Allegiance and Silent Roll Call**
- 3. Opportunity for Public Comment on Non-Agenda Items**  
*(Individual Public Comments may be limited to a 3-minute or less time limit) During Public Comments, the public may address the Board on any issue within the District's jurisdiction which is not on the agenda. The public may comment on any item on the Agenda at the time that item is before the Board for consideration. There will be no dialog between the Board and the Commenter. Any clarifying questions from the Board must go through the Board President.*
- 4. Consent Calendar**  
*All matters listed under the Consent Calendar are considered by the District to be routine and will be enacted by one motion. Any member of the Board may pull an item from the Consent Calendar for additional clarification or action.*
  - A. List of Claims for November 2017\***
  - B. Minutes of Board of Trustees Meeting November 17, 2017\***
  - C. Operations Report\***
  - D. Surveillance Report\***
  - E. Communications Report\***
  - F. October Monthly Treasurer Report / District Working Balance for December 2017\***
- 5. Consider the Finance Committee's Recommendation to Approve the District's Audit for Fiscal Year 2016-2017\* (Prepared by Henry Eng, CPA District Auditor) \***  
(District Manager ) (Action Required) (Approve/Disapprove)
- 6. Consider Approval of Mid-Year Adjustments to the FY 2017-2018 Budget\***  
(District Manager ) (Action Required) (Approve/Disapprove)

7. **Consider Nominating a Candidate for Representative and a Candidate for Alternate Representative on the Los Angeles County Local Agency Formation Commission for Independent Special Districts \***  
(District Manager) (Action Required)
8. **District Administration**  
(District Manager) (Verbal Report)
  - A. **For discussion: District Counsel**
9. **Nominations Committee's Reports – Slate of Officers for FY 2018**  
(Henry Morgan, Chairperson)  
(Verbal Report) (No Action Required)
10. **Trustee Reports**  
(Verbal Report) (No Action Required)
11. **New Business**  
Opportunity for Trustees to request future agenda items  
(Verbal)
12. **The Personnel/Policy Committee will meet in closed session immediately after the Board Adjourns.**
13. **Adjournment**

**The Personnel / Policy Committee**

**Cynthia Sternquist, Chairperson**  
**Jaime Bissner**  
**Richard Barakat**  
**Roger Chandler**  
**Margaret Finlay**

**Henry M. Morgan**  
**Charles Myers**  
**Tim Sandoval**  
**Stephen Sham**

**CERTIFICATE OF POSTING**

“This agenda shall be made available upon request in alternative formats to persons with a disability as required by the American with Disabilities Act of 1990 (42 U.S.C. §12132) and the Ralph M. Brown Act (California Government Code §54954.2). Persons requesting a disability related modification or accommodation in order to

participate in the meeting should contact the San Gabriel Valley Mosquito and Vector Control District at (626-814-9466) during regular business hours, at least twenty-four hours prior to the time of the meeting.”

“Materials related to an item on the Agenda submitted after distribution of the agenda packet are available for public inspection in the San Gabriel Valley Mosquito & Vector Control District Office located at 1145 North Azusa Canyon Road, West Covina, CA 91790 during normal business hours.”



Esther Elliott, Clerk of the Board  
San Gabriel Valley MVCD

SAN GABRIEL VALLEY MVCD

Claims List

November 2, 2017

Num	Date	Name	Item	Original Amount
EFT  0791707530	11/02/2017	ALLIED ADMINISTRATORS	6070 Delta Dental (Delta Dental Premiums)	91.59
			6070 Delta Dental (Delta Dental Premiums)	325.07
			6070 Delta Dental (Delta Dental Premiums)	1,074.56
			6070 Delta Dental (Delta Dental Premiums)	231.30
			6070 Delta Dental (Delta Dental Premiums)	188.15
				<u>1,910.67</u>
EFT  100000015079372	11/02/2017	CALPERS CERBT	6200 Employer Cont - CLASSIC (Employer Contribu	7,306.61
			6200 Employer Cont - CLASSIC (Employer Contribu	15.68
				<u>7,322.29</u>
EFT  PR of 11/2/17	11/02/2017	PERS	6200 Employer Cont - CLASSIC (Employer Contribu	466.96
			6200 Employer Cont - CLASSIC (Employer Contribu	861.52
			6200 Employer Cont - CLASSIC (Employer Contribu	1,699.83
			6200 Employer Cont - CLASSIC (Employer Contribu	357.51
			6200 Employer Cont - CLASSIC (Employer Contribu	275.30
			6200 Employer Cont - PEPRA (Employer Contributi	1,360.17
			6200 Employer Cont - PEPRA (Employer Contributi	1,088.37
			6200 Employer Cont - PEPRA (Employer Contributi	112.95
				<u>6,222.61</u>
15002  2182	11/02/2017	AJG ACCOUNTING & BOOKKEEPING SRVCS, IN 6187 AUDITOR (For professional services rendered		<u>1,732.50</u>
				1,732.50
15003  B676080	11/02/2017	AMERICAN FIDELITY ASSURANCE	6070 Premiums, life - Cafeter (Premiums, life insura	114.08
			6070 Premiums, life - Cafeter (Premiums, life insura	457.12
			6070 Premiums, life - Cafeter (Premiums, life insura	1,507.41
			6070 Premiums, life - Cafeter (Premiums, life insura	435.53
			6070 Premiums, life - Cafeter (Premiums, life insura	63.96
				<u>2,578.10</u>

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 2, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
15004	11/02/2017	AZUSA LIGHT & WATER	6343 Meter # 99172930 (Meter # 99172930 Service	76.15
			6343 Meter # 45169724 (Meter # 45169724 Service	45.43
99172930,45169724				<u>121.58</u>
15005	11/02/2017	CALOLYMPIC SAFETY	6302 Supplies, Safety	21.60
			6302 Supplies, Safety	917.64
365111-1	10/20/2017		6302 Supplies, Safety	37.50
			6302 Supplies, Safety	89.23
				<u>1,065.97</u>
15006	11/02/2017	CDW GOVERNMENT INC	6035 COMPUTER HARDWARE	561.69
			6035 COMPUTER HARDWARE	2,899.33
7014393			6036 COMPUTER SOFTWARE	1,959.10
				<u>5,420.12</u>
15007	11/02/2017	CHEVRON	6262 Fuel for Trucks (Fuel for Trucks)	4,507.00
				<u>4,507.00</u>
51697144				
15008	11/02/2017	CITY OF WEST COVINA FINANCE	6075 Light Spec Asses Parcel (Lighting Special Ass	211.96
				<u>211.96</u>
8437-030-905				
15009	11/02/2017	EDISON CO		
			6340 Electricity (Electricity for period)	2,481.13
2-03-760-7223				<u>2,481.13</u>
15010	11/02/2017	FLEX ACCOUNT ADMINISTRATION	6070 Flex Premiums - Alba (Flex Premiums, Alba)	216.66
			6070 Flex Premiums - Brisco (Flex Premiums, Brisc	58.33

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 2, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
1597894A			6070 Flex Premiums - Deacon (Flex Premiums, Dea	216.66
			6070 Flex Premiums - Elliott (Flex Premiums, Elliott)	216.66
			6070 Flex Premiums - Farned (Flex Premiums, Farn	41.66
			6070 Flex Premiums - Hagele (Flex Premiums, Hag	83.33
			6070 Flex Premiums - Nelson (Flex Premiums, Nels	50.00
			6070 Flex Premiums - Tanaka (Flex Premiums, Tan	150.00
				<u>1,033.30</u>
<b>15011</b>	<b>11/02/2017</b>	<b>INTERSTATE BATTERY SYSTEM</b>	<b>6260 SUPPLIES, MECHANICAL</b>	<u>125.20</u>
				125.20
0159866				
<b>15012</b>	<b>11/02/2017</b>	<b>J &amp; J JANITORIAL SERVICES, INC.</b>	<b>6040 Building Maintenance</b>	<u>71.49</u>
				71.49
4236				
<b>15013</b>	<b>11/02/2017</b>	<b>PRAXAIR DISTRIBUTION</b>	<b>6250 LABORATORY SUPPLIES</b>	<u>1,205.03</u>
				1,205.03
79688267				
<b>15014</b>	<b>11/02/2017</b>	<b>READYREFRESH BY NESTLE</b>	<b>6170 Arrowhead Water (Arrowhead Water)</b>	<u>250.04</u>
				250.04
17J0024588535				
<b>15015</b>	<b>11/02/2017</b>	<b>SSD SYSTEMS INC/MC NEILL SECURITY SYSTE</b>	<b>6040 Building Maintenance</b>	<u>169.00</u>
				169.00
451554-S				
<b>15016</b>	<b>11/02/2017</b>	<b>TOTAL COMPENSATION SYSTEMS INC</b>	<b>6190 PROFESSIONAL SERV - OTHER</b>	<u>475.00</u>
				475.00
Valuation - Deposit				

Item 1A

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 2, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
15017	11/02/2017	ULINE	6270 OFFICE SUPPLIES	48.00
			6270 OFFICE SUPPLIES	45.00
97177793			6270 OFFICE SUPPLIES	16.61
			6270 OFFICE SUPPLIES	8.82
				<u>118.43</u>
15018	11/02/2017	UNITED AIR CONDITIONING & MECHANICAL	6040 Building Maintenance	473.61
				<u>473.61</u>
3000-21				
15019	11/02/2017	US BANK	6080 Hiring Expenses	11.73
Alba			6232 SEMINARS AND MEETINGS	25.95
			6185 POSTAGE	110.50
Brisco			6250 LABORATORY SUPPLIES	79.92
			6185 POSTAGE	184.37
			6185 POSTAGE	110.00
Elliott			6185 POSTAGE	88.75
			6185 POSTAGE	8.55
			6270 OFFICE SUPPLIES	29.70
			6030 BOARD EXPENSES	16.54
			6030 BOARD EXPENSES	7.99
Farned			6185 POSTAGE	14.58
			6280 SUPPLIES, OPERATIONS	30.50
			6290 Supplies, Public Informati	34.99
			6290 Supplies, Public Informati	45.00
			6290 Supplies, Public Informati	49.99
Nelson			6290 Supplies, Public Informati	4.99
			6250 LABORATORY SUPPLIES	46.94
			6030 BOARD EXPENSES	130.66
Niffenegger			6170 MISCELLANEOUS EXPENSES	150.28
			6270 OFFICE SUPPLIES	67.55
Tanaka			6080 Hiring Expenses	30.34
Dever			6250 LABORATORY SUPPLIES	44.96

**SAN GABRIEL VALLEY MVCD**

**Claims List**

**November 2, 2017**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
			6260 SUPPLIES, MECHANICAL	10.15
			6260 SUPPLIES, MECHANICAL	725.46
			6185 POSTAGE	6.59
			6036 COMPUTER SOFTWARE	29.97
				<hr/> 2,096.95

**Total Accounts Payable 11/2/2017**

**39,591.98**



SAN GABRIEL VALLEY MVCD

Claims List

November 16, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
EFT	11/16/2017	AFLAC	6070 Premiums, life - Cafeter (Premiums, life insura	19.26
			6070 Premiums, life - Cafeter (Premiums, life insura	194.49
979037				<u>213.75</u>
EFT	11/16/2017	CAL PERS	6070 Med premiums - Cafeteria (Medical premiums)	498.97
			6070 Med premiums - Cafeteria (Medical premiums)	3,233.38
100000015124330			6070 Med premiums - Cafeteria (Medical premiums)	2,678.60
			6070 Med premiums - Cafeteria (Medical premiums)	1,079.43
			6072 Medl premiums- Retired EE (Medical premium	256.00
			6070 ADMIN FEE (Admin fee)	34.98
			6070 ADMIN FEE (Admin fee)	4.75
				<u>7,786.11</u>
EFT	11/16/2017	PERS	6200 Employer Cont - CLASSIC (Employer Contribu	466.96
			6200 Employer Cont - CLASSIC (Employer Contribu	861.52
PR of 11/16/17			6200 Employer Cont - CLASSIC (Employer Contribu	1,699.83
			6200 Employer Cont - CLASSIC (Employer Contribu	357.51
			6200 Employer Cont - CLASSIC (Employer Contribu	275.30
			6200 Employer Cont - PEPRA (Employer Contributi	1,286.12
			6200 Employer Cont - PEPRA (Employer Contributi	825.29
			6200 Employer Cont - PEPRA (Employer Contributi	112.95
				<u>5,885.48</u>
15020	11/16/2017	AMAZON.COM	6044 MAINTENANCE, GROUNDS	111.85
			6250 LABORATORY SUPPLIES	17.95
			6290 Supplies, Public Informati	43.99
			6270 OFFICE SUPPLIES	57.00
			6280 SUPPLIES, OPERATIONS	151.75
			6260 SUPPLIES, MECHANICAL	47.79
			6280 SUPPLIES, OPERATIONS	143.88
			6280 SUPPLIES, OPERATIONS	73.35
			6270 OFFICE SUPPLIES	22.10

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**Claims List**

November 16, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
			6270 OFFICE SUPPLIES	80.24
			6270 OFFICE SUPPLIES	17.98
			6270 OFFICE SUPPLIES	7.49
			6270 OFFICE SUPPLIES	105.99
				<u>881.36</u>
15021	11/16/2017	ARAMARK	6332 Uniforms (Uniforms)	98.25
				<u>98.25</u>
20461279				
15022	11/16/2017	ARAMARK UNIFORM SERVICES INC.	6332 Uniforms (Uniforms)	719.28
			6040 Mats, Towels (Mats, Towels, Lockers, etc.)	198.04
792287099			6302 Supplies, Safety	72.28
			6302 Supplies, Safety	6.88
				<u>996.48</u>
15023	11/16/2017	CALOLYMPIC SAFETY	6302 Supplies, Safety	342.80
			6302 Supplies, Safety	32.57
365717			6302 Supplies, Safety	59.80
				<u>435.17</u>
15024	11/16/2017	CANON FINANCIAL SERVICES, INC.	6073 EQUIPMENT CANON (Canon Graphics Equip	1,395.31
				<u>1,395.31</u>
17973590				
15025	11/16/2017	ENTERPRISE FLEET MANAGEMENT EXCHANGE 6007 - AUTOMOBILE LEASE		6,148.86
				<u>6,148.86</u>
FBN3358662				
15026	11/16/2017	HOME DEPOT	6040 Building Maintenance	8.73
			6040 Building Maintenance	14.20
194833, 3191250			6040 Building Maintenance	21.63
			6280 SUPPLIES, OPERATIONS	63.35

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 16, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
			6040 Building Maintenance	1,812.23
			6040 Building Maintenance	451.73
H1845-49644			6040 Building Maintenance	6.54
			6040 Building Maintenance	79.33
			6040 Building Maintenance	188.76
				<u>2,646.50</u>
<b>15027</b>	<b>11/16/2017</b>	<b>IRWINDALE INDUSTRIAL CLINIC</b>	6080 Drug Screen - Hiring (Drug Screen Non-Samh:	30.00
			6080 Drug Screen - Hiring (Drug Screen Non-Samh:	120.00
4438-759567			6080 Drug Screen - Hiring (Drug Screen Non-Samh:	30.00
				<u>180.00</u>
<b>15028</b>	<b>11/16/2017</b>	<b>J &amp; J JANITORIAL SERVICES, INC.</b>	6040 Building Maintenance	1,296.00
				<u>1,296.00</u>
4263				
<b>15029</b>	<b>11/16/2017</b>	<b>JENKINS &amp; HOGIN, LLP</b>	6130 Profess Serv rendered (Professional Services	105.00
				<u>105.00</u>
24854				
<b>15030</b>	<b>11/16/2017</b>	<b>KENN K. FUJIOKA</b>	6072 Medl premiums- Retired EE (Medical premium	437.33
				<u>437.33</u>
Premium reimburse				
<b>15031</b>	<b>11/16/2017</b>	<b>LIEBERT CASSIDY WHITMORE</b>	6130 Profess Serv rendered (Professional Services	518.00
				<u>518.00</u>
1448319				
<b>15032</b>	<b>11/16/2017</b>	<b>MAACO</b>	6280 SUPPLIES, OPERATIONS	749.18
				<u>749.18</u>
3046	11/01/2017			

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 16, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
15033	11/16/2017	OFFICE DEPOT	6270 OFFICE SUPPLIES	9.01
			6270 OFFICE SUPPLIES	65.51
37284440				<u>74.52</u>
15034	11/16/2017	ROBERT KENNEDY	6072 Medl premiums- Retired EE (Medical premium	172.48
				<u>172.48</u>
Premium reimburse				
15035	11/16/2017	SOCALGAS	6341 Utilities (Meter # 10313904 Acc # 057 518 210	113.57
			6341 Utilities (Meter # 10313904 Acc # 057 518 210	37.88
057-518-21009				<u>151.45</u>
15036	11/16/2017	SSD SYSTEMS INC/MC NEILL SECURITY SYSTE	6040 Building Maintenance	189.39
				<u>189.39</u>
52738-S				
15037	11/16/2017	STAPLES CREDIT PLAN	6270 OFFICE SUPPLIES	81.00
			6270 OFFICE SUPPLIES	112.83
1929816661				<u>193.83</u>
15038	11/16/2017	TAHIM AND ASSOCIATES, APC	6187 AUDITOR (For professional services rendered	11,650.00
				<u>11,650.00</u>
Audit				
15039	11/16/2017	THERMAL COMBUSTION INNOVATORS	6250 LABORATORY SUPPLIES	94.16
				<u>94.16</u>
183143				
15040	11/16/2017	TPx COMMUNICATIONS	6315 Monthly Internet Charges (Monthly Internet Ch	951.46
			6320 Office phones (Office phones)	922.70
129013				<u>1,874.16</u>
15041	11/16/2017	VERIZON WIRELESS	6312 Monthly District Field Ph (Monthly District Fielc	393.93

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 16, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
			6312 Monthly District Field Ph (Monthly District Fiel	1,661.91
9796113184				2,055.84
<b>15042</b>	<b>11/16/2017</b>	<b>WELLS FARGO VENDOR FIN SERV</b>	6073 EQUIPMENT WELLS FARGO (Wells Fargo E	1,500.15
67709896				1,500.15
<b>15043</b>	<b>11/16/2017</b>	<b>STATE BOARD OF EQUALIZATION</b>	6310 TAX COLLECTION	300.00
2016-34 Recording	11/16/2017			300.00
<b>Total Accounts Payable 11/16/2017</b>				<b>48,028.76</b>

**SAN GABRIEL VALLEY MVCD**  
**Claims List**  
November 30, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
EFT	11/30/2017	PERS	6200 Employer Cont - CLASSIC (Employer Contribu	466.96
			6200 Employer Cont - CLASSIC (Employer Contribu	861.52
PR of 11/30/17			6200 Employer Cont - CLASSIC (Employer Contribu	1,699.83
			6200 Employer Cont - CLASSIC (Employer Contribu	357.51
			6200 Employer Cont - CLASSIC (Employer Contribu	275.30
			6200 Employer Cont - PEPRA (Employer Contributi	1,471.04
			6200 Employer Cont - PEPRA (Employer Contributi	825.29
			6200 Employer Cont - PEPRA (Employer Contributi	112.95
				<u>6,070.40</u>
15044	11/30/2017	ABRAHAM N. CRUZ	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15045	11/30/2017	AMERICAN FIDELITY ASSURANCE	6070 Premiums, life - Cafeter (Premiums, life insura	114.08
			6070 Premiums, life - Cafeter (Premiums, life insura	457.12
B688520			6070 Premiums, life - Cafeter (Premiums, life insura	1,557.98
			6070 Premiums, life - Cafeter (Premiums, life insura	435.53
			6070 Premiums, life - Cafeter (Premiums, life insura	63.96
				<u>2,628.67</u>
15046	11/30/2017	ANDRE QUINTERO	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15047	11/30/2017	BECKY A. SHEVLIN	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15048	11/30/2017	CHARLES MYERS	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				

SAN GABRIEL VALLEY MVCD

Claims List

November 30, 2017

Num	Date	Name	Item	Original Amount
15049	11/30/2017	COREY CALAYCAY	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15050	11/30/2017	CSDA	6150 Membership Dues (Membership Dues, Membe	6,358.00
				<u>6,358.00</u>
1038 Membership Dues				
15051	11/30/2017	CYNTHIA STERNQUIST	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15052	11/30/2017	DAN HOLLOWAY	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15053	11/30/2017	EMMETT G. BADAR		
			6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15054	11/30/2017	FLEX ACCOUNT ADMINISTRATION	6070 Flex Premiums - Alba (Flex Premiums, Alba)	216.66
			6070 Flex Premiums - Deacon (Flex Premiums, Dea	216.66
			6070 Flex Premiums - Elliott (Flex Premiums, Elliott)	216.66
			6070 Flex Premiums - Farned (Flex Premiums, Farn	41.66
			6070 Flex Premiums - Tanaka (Flex Premiums, Tan	150.00
			6070 Flex Premiums - Brisco (Flex Premiums, Brisc	58.33
			6070 Flex Premiums - Nelson (Flex Premiums, Nels	50.00
			6070 Flex Premiums - Hagele (Flex Premiums, Hag	83.33
				<u>1,033.30</u>

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 30, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
15055	11/30/2017	HAROLD J. BISSNER III	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15056	11/30/2017	HENRY M. MORGAN	6030 BOARD EXPENSES	100.00
			6030 BOARD EXPENSES	49.50
				<u>149.50</u>
BM of 11/17/17				
15057	11/30/2017	JOHN CAPOCCIA	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15058	11/30/2017	JOSEPH LEON	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15059	11/30/2017	JOSEPH ROCHA	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15060	11/30/2017	JULI COSTANZO	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15061	11/30/2017	MARGARET E. FINLAY	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15062	11/30/2017	MEDICAL EYE SERVICES	6070 Vision Premiums (Vision Premiums)	55.16
			6070 Vision Premiums (Vision Premiums)	68.95
173123199501			6070 Vision Premiums (Vision Premiums)	77.22
			6070 Vision Premiums (Vision Premiums)	49.64
				<u>250.97</u>



SAN GABRIEL VALLEY MVCD

Claims List

November 30, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
15063	11/30/2017	MIKE SPENCE	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15064	11/30/2017	OFFICE DEPOT	6270 OFFICE SUPPLIES	279.73
			6270 OFFICE SUPPLIES	292.54
311319			6040 Building Maintenance	11.03
				<u>583.30</u>
15065	11/30/2017	REGIONAL GOVERNMENT SERVICES	6190 PROFESSIONAL SERV - OTHER	690.00
				<u>690.00</u>
7672				
15066	11/30/2017	RICHARD BARAKAT	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15067	11/30/2017	ROBERT NEHER	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15068	11/30/2017	ROGER CHANDLER	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				
15069	11/30/2017	STREAMLINE	6036 COMPUTER SOFTWARE	200.00
				<u>200.00</u>
96116				
15070	11/30/2017	TIM SANDOVAL	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/17/17				

SAN GABRIEL VALLEY MVCD

Claims List

November 30, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
15071	11/30/2017	US BANK	6010 AWARDS	109.93
			6010 AWARDS	80.00
Alba	11/22/2017		6080 Hiring Expenses	9.98
			6040 Building Maintenance	44.24
			6232 SEMINARS AND MEETINGS	23.28
			6232 SEMINARS AND MEETINGS	23.37
Dever	11/22/2017		6036 COMPUTER SOFTWARE	29.97
			6232 SEMINARS AND MEETINGS	52.00
			6232 SEMINARS AND MEETINGS	192.96
			6232 SEMINARS AND MEETINGS	217.95
			6232 SEMINARS AND MEETINGS	27.02
			6232 SEMINARS AND MEETINGS	20.00
			6232 SEMINARS AND MEETINGS	9.99
			6232 SEMINARS AND MEETINGS	46.67
Elliott	11/22/2017		6010 AWARDS	256.98
			6010 AWARDS	46.67
Farned	11/22/2017		6010 AWARDS	18.00
			6232 SEMINARS AND MEETINGS	15.34
			6232 SEMINARS AND MEETINGS	13.81
			6232 SEMINARS AND MEETINGS	52.00
			6232 SEMINARS AND MEETINGS	653.85
			6290 Supplies, Public Informati	34.99
			6290 Supplies, Public Informati	45.00
			6290 Supplies, Public Informati	4.99
			6290 Supplies, Public Informati	49.99
			6036 COMPUTER SOFTWARE	149.99
Tanaka	11/22/2017		6080 Hiring Expenses	42.81
Nelson	11/22/2017		6250 LABORATORY SUPPLIES	20.28
			6080 Hiring Expenses	31.22
				<u>2,323.28</u>

**SAN GABRIEL VALLEY MVCD**  
**Claims List**

November 30, 2017

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
15072	11/30/2017	WINDOWASHERS, LLC.	6046 COMPUTER MAINTENANCE (Contract Supp	2,400.00
				2,400.00
SGV120117				
<b>Subtotal</b>				24,587.42
<b>Petty Cash Checks</b>				
2481	11/20/2017	Petty Cash		250.00
2482	11/20/2017	Jared Dever	6232 Seminars and Meetings	120.00
<b>Total Accounts Payable 11/30/2017</b>				<b>24,957.42</b>
<b>Total Accounts Payable for November 2017</b>				<b>112,578.16</b>
<b>Total Payroll for November 2017</b>				<b>255,715.02</b>
see attached				
<b>Total for Trust Warrant #669</b>				<b>368,293.18</b>

**San Gabriel Valley MVCD  
Payroll for November 2017**

<b>Department</b>	<b>Nov 2, 2017</b>	<b>Nov 3, 2017</b>	<b>Nov 16, 2017</b>	<b>Nov 30, 2017</b>	<b>TOTAL</b>
EXECUTIVE	5,234.40		5,234.40	5,234.40	15,703.20
ADMINISTRATION	9,656.80		11,016.00	11,067.19	31,739.99
OPERATIONS	37,341.40	389.76	43,043.35	42,887.20	123,661.71
SURVEILLANCE	14,121.32		15,304.94	15,818.13	45,244.39
COMMUNICATIONS	5,145.05		5,081.29	4,820.00	15,046.34
SEASONAL WORKERS	<u>7,241.60</u>		<u>-</u>	<u>-</u>	<u>7,241.60</u>
Gross Payroll	78,740.57	389.76	79,679.98	79,826.92	238,637.23
Employer Taxes	1,535.68	5.65	1,519.63	1,324.49	4,385.45
Car Allowance	500.00		-	-	500.00
Employee Benefit-Med	<u>3,344.26</u>		<u>3,316.35</u>	<u>5,531.73</u>	<u>12,192.34</u>
<b>TOTAL PAYROLL</b>	<b>84,120.51</b>	<b>395.41</b>	<b>84,515.96</b>	<b>86,683.14</b>	<b>255,715.02</b>

San Gabriel Valley Mosquito & Vector Control District  
Board of Trustees Meeting  
November 17, 2017

Minutes

Trustees Attending

- 1 Roger Chandler (Arcadia)
- 2 Joseph Rocha (Azusa)
- 3 Rick Barakat (Bradbury)
- 4 Corey Calaycay (Claremont)
- 5 Jamie Bissner (Co. of LA)
- 6 Henry Morgan (Covina)
- 7 Margaret Finlay (Duarte)
- 8 Andre Quintero (El Monte)
- 9 Charles Myers (Glendora)
- 10 Abraham Cruz (Industry)
- 11 Manuel Garcia (Irwindale)
- 12 Dan Holloway (La Puente)
- 13 Robert Neher (La Verne)
- 14 Becky Shevlin (Monrovia)
- 15 Joseph Leon (Monterey Park)
- 16 Tim Sandoval (Pomona)
- 17 Emmett Badar (San Dimas)
- 18 Juli Costanzo (San Gabriel)
- 19 John Capoccia (Sierra Madre)
- 20 Cynthia Sternquist (Temple City)
- 21 Mike Spence (West Covina)

Trustees Absent

1. Stephen Sham (Alhambra)
2. Bill Alarcon (Rosemead)
3. Mary Su (Walnut)

Staff Attending

Jared Dever  
Rose Alba  
Jason Farned  
Esther Elliott  
Carol Anne Hagele  
Ramona Deacon  
Pablo Cabrera  
Kim Nelson

Guest(s)

Geoff Sheldon, ERMA  
Henry Eng, CPA, Auditor

**1. Call to Order**

President Jamie Bissner called the meeting to order at 7:02 AM

**2. Pledge of Allegiance and Silent Roll Call**

Trustee Dan Holloway led Pledge of Allegiance

**3. Opportunity for Public Comment on Non-Agenda Items**

No members of the public were present.

**4. The Board will meet in Closed Session.**

At 7:04 AM President Bissner announced the Board would meet in closed session and asked that District staff be excused.

**A. Anticipation of Litigation: Government Code Section  
54956.9(d)(2) and (e)(5)**

*The Board finds, based on advice from legal counsel, that discussion in open session will prejudice the position of the District in the litigation. Number of Cases: One Case*

The Board of Trustees reconvened at 7:16 AM. Geoff Shelton announced there was no reportable action.

**5. Consent Calendar**

- A. List of Claims for October 2017**
- B. Budget Status Report for October 2017**
- C. Minutes of Board of Trustees Meeting October 13, 2017**
- D. Operations Report**
- E. Surveillance Report**
- F. Communications Report**
- G. September Monthly Treasurer Report / District Working Balance for November 2017**

A motion by Trustee Quintero to approve the Consent Calendar was seconded and unanimously approved.

**6. District Administration**

**A. Pasadena Annexation**

District Manager Jared Dever reported that LAFCO has officially approved the annexation of the City of Pasadena. City officials will review their contract with the District.

LAFCO has directed our District to adopt a small area located within District borders that were not committed to the tax roll after formation of the District.

**B. LAFCO Presentation**

Trustee Finlay reported that Jared's PP overview of California Vector Control agencies' functions and mosquito control activities at a recent LAFCO meeting were well received by agency representatives as well as Janice Hahn, member of the Los Angeles County Board of Supervisors' Fourth District.

**C. MVCAC Southern Region Representative**

Jared announced he is now the MVCAC Southern Region representative.

**D. Warehouse /Lab conversion**

District staff is making progress on the warehouse conversion to office

space for Operations personnel. He invited the Board to take a look before leaving.

**E. Holiday Schedule**

Jared reported the following dates District offices will be closed.

1. **Friday, December 22, 2017**  
**Monday, December 25, 2017**
2. **Monday, January 1, 2018**  
**Tuesday, January 2, 2018**

**7. Trustee Reports**

Trustee Andre Quintero announced that November is his last meeting as representative for the City of El Monte. He explained that the City of El Monte has changed their election cycle and that a new representative would be appointed in December. He thanked the Board and District staff for the privilege of serving on this Board.

Trustee Finlay questioned if it is practical to initiate formal discussion of District's counsel. Jared stated that if it is the will of the Board to explore District counsel options, a *Request for Proposal* (RFP) could be disseminated. Trustee Finlay requested discussion for this process be agenzized for the next month. Trustee Sandoval requested that the minutes from the meeting when a RFP for legal counsel was discussed be included in next month's agenda packet to assist with the future discussion.

Trustee Spence reported that staff's presentation to the city of West Covina City Council was well received.

**8. New Business**

Trustee Sandoval requested that permanent name plates be provided for each Trustee.

**9. The Nominations Committee will meet immediately after the Board adjourns.**

**10. The Finance Committee will meet immediately after the Nominating Committee adjourns.**

**11. The Personnel Policy Committee will meet after the Finance Committee adjourns**

**12. Adjournment**

A motion by President Bissner to adjourn the meeting was seconded and unanimously approved. The Board meeting was adjourned at 7:32 AM.

**The Nominating Committee  
will meet Immediately after the Board Adjourns**

<b>Henry M. Morgan, Chairperson</b>	<b>Juli Costanzo (alternate)</b>
<b>Richard Barakat</b>	<b>Margaret Finlay</b>
<b>Jamie Bissner</b>	<b>Charles Myers</b>

**The Finance Committee  
will meet Immediately after the Nominating Committee Adjourns**

<b>Margaret Finlay, Chairperson</b>	<b>Joe Rocha</b>
<b>Jamie Bissner</b>	<b>Stephen Sham</b>
<b>Joseph Leon</b>	<b>Andre Quintero</b>
<b>Henry M. Morgan</b>	

**The Personnel / Policy Committee will meet  
Immediately after the Finance Committee Adjourns**

<b>Cynthia Sternquist, Chairperson</b>	<b>Henry M. Morgan</b>
<b>Jaime Bissner</b>	<b>Charles Myers</b>
<b>Richard Barakat</b>	<b>Tim Sandoval</b>
<b>Roger Chandler</b>	<b>Stephen Sham</b>
<b>Margaret Finlay</b>	



## Operations Report for November 2017

### Zone Breeding and Chemical Usage for November 2017

Zone	Mosquitoes	Black Flies
1	50 / 454	3 / 3
% treated	11.01%	100.00%
2	48 / 539	0 / 1
% treated	8.91%	0.00%
3	85 / 182	0 / 0
% treated	46.70%	0.00%
4	63 / 198	0 / 0
% treated	31.82%	0.00%
5	38 / 142	1 / 1
% treated	26.76%	100.00%
6	12 / 43	8 / 13
% treated	27.91%	61.54%
7	26 / 105	2 / 2
% treated	24.76%	100.00%
8	22 / 143	2 / 2
% treated	15.38%	100.00%
9	16 / 88	2 / 3
% treated	18.18%	66.67%
10	27 / 97	0 / 1
% treated	27.84%	0.00%
<b>Total</b>	<b>387 / 1991</b>	<b>18 / 26</b>
<b>This month % breeding to date</b>	<b>19.4%</b>	<b>69.2%</b>

Pesticides Used	
Product	Amount
Agnique MMF® (ounces)	0.00
Altosid Liquid® (ounces)	0.00
Altosid XR® (briquets)	21.00
Altosid WSP® (pouches)	104.00
Coco Bear® (ounces)	348.61
Gambusia (fish)	65.00
Golden Bear® (ounces)	0.00
Kontrol® (ounces)	29.96
Maki® (pounds)	0.00
Metalarv S-PT® (pounds)	0.00
Natular G30® (pounds)	0.54
Natular T30® (tablets)	65.00
Natular XRT® (tablets)	60.00
Sustain MBG® (pounds)	0.00
Vectobac 12AS® (ounces)	1360.97
Vectobac WDG® (pounds)	0.00
Vectolex WDG® (pounds)	0.00
VectoMax WSP® (pouches)	198.00
VectoMax FG® (pounds)	4.29

Zone 1: **Steven Gallegos** - Alhambra, Monterey Park and South Pasadena

Zone 2: **Leslie Conner** - Altadena, Pasadena, San Gabriel, and County areas

Zone 3: **Jon Halili** - Arcadia, Sierra Madre

Zone 4: **Ignacio Urena** - Baldwin Park, El Monte, Rosemead and County areas

Zone 5: **Hendricks Pena** - Bradbury, Duarte, Irwindale, Monrovia

Zone 6: **Antonio Bishop** - Azusa, Glendora and County areas

Zone 7: **Darrin Jones** - West Covina and County Areas

Zone 8: **Marco Gaytan** - Covina, Industry, La Puente, Walnut and County Areas

Zone 9: **Marc Mitchell** - San Dimas, La Verne and County Areas

Zone 10: **Gilbert Holguin** - Claremont, Pomona

## Operations Activities for November 2017

District Cities	Mosq Insp	Mosq Trmts	Area Treated (Ac)	Blackfly Insp	Blackfly Trmts	Mosq SRs	Fish SRs	Rodent SRs	Blackfly, Midge, other
Alhambra	76	35	0.015	0	0	11	1	0	0
Altadena	16	3	0.019	0	0	1	0	0	0
Arcadia	151	76	0.049	0	0	6	1	0	0
Azusa	32	17	0.077	19	14	12	0	0	1
Baldwin Park	18	0	0.000	0	0	3	0	0	0
Bradbury	15	7	0.008	0	0	0	0	0	0
Claremont	31	8	0.029	0	0	0	0	0	0
Covina	48	8	0.014	0	0	3	0	0	0
Duarte	21	6	0.009	0	0	5	0	0	0
El Monte	18	0	0.000	0	0	3	0	0	0
Glendora	13	2	0.026	4	2	2	0	0	1
Industry	15	3	0.003	0	0	1	0	0	0
Irwindale	33	1	0.000	0	0	0	0	0	0
LA County	149	41	0.072	0	0	10	1	0	0
La Puente	35	4	0.002	0	0	4	0	0	0
La Verne	17	3	0.016	1	1	1	0	0	0
Monrovia	21	13	0.008	1	1	3	1	0	0
Monterey Park	6	2	0.003	0	0	10	0	0	0
Pasadena	455	24	0.013	0	0	33	0	0	0
Pomona	66	19	0.051	0	0	0	0	0	0
Rosemead	91	31	0.548	0	0	3	0	0	0
San Dimas	25	6	0.034	0	0	2	0	0	0
San Gabriel	52	17	0.044	0	0	4	0	0	0
Sierra Madre	31	9	0.003	0	0	3	0	0	0
South Pasadena	372	13	0.004	0	0	6	0	0	0
Temple City	52	11	0.011	0	0	3	1	0	0
Walnut	45	7	0.169	0	0	5	0	0	0
West Covina	77	20	0.050	0	0	15	0	0	0
<b>Totals</b>	<b>1981</b>	<b>386</b>	<b>1.28</b>	<b>25</b>	<b>18</b>	<b>149</b>	<b>5</b>	<b>0</b>	<b>2</b>

**Summary:** Current temperatures in the San Gabriel Valley have surpassed historical averages for November with a couple weeks in the 80s and 90s°F. This weather kept the black fly and mosquito larval development at a consistent rate. Service requests calls have continued to come in due to mosquito activity and will likely stay at a similar level with light rain events. Residents of Pasadena received a letter from the city informing them of the annexation to the District. This has also contributed to the level of service requests. Larger habitats with a history of West Nile virus (WNV) activity have been treated consistently to prevent the likeliness of late season transmission.

Awareness regarding invasive *Aedes* and source reduction among residents has increased after extended exposure to the mosquitoes. This is an important factor to managing the population of *Aedes* mosquitoes and the risk of disease transmission in the years to come.

The beginning of the rain season will create new challenges as we catalog and inspect all of the empty pools found during the aerial surveillance earlier this year. Most of the green pools have been inspected and are currently not breeding, but each rain event has the potential to turn thousands of unmaintained swimming pools into conducive mosquito habitat.

### **Underground Summary**

**Summary:** In preparation for the 2018 season, the Underground Storm Drain (USD) team has geocoded all manhole covers in the city of South Pasadena and started geocoding in the city of Pasadena. In the month of December, we will continue geocoding manhole covers in the district and will also begin setting Encephalitis Virus (EVS) traps in various locations to evaluate adult mosquito activity and WNV infected mosquitoes in the underground systems.

## Surveillance Activities during November 2017

### I. Mosquito Collections and Mosquito Pools for Arbovirus Surveillance

Location	Mean mosquitoes per trap	
	CO <sub>2</sub>	Gravid
Santa Anita Racetrack - Arcadia		60.0*
San Gabriel River – Azusa		2.0*
<b>Norman's Nursery – San Gabriel</b>		<b>101.0*</b>

\* Mosquito pool(s) collected

**Three mosquito pools collected in the city of San Gabriel were positive for West Nile virus in November.** No mosquito pools collected from BG traps used in *Aedes* collections were positive for WNV. As of November 17, there are 3,360 WNV positive mosquito pools from 27 counties in California for 2017; 575 from Los Angeles County, 153 in the District.

### II. Dead Birds

No dead birds were collected in the District in November. WestNile.ca.gov reports 502 dead birds from 39 counties positive for WNV in 2017; 100 of these were from Los Angeles County, 24 in the District.

### III. Sentinel Chicken Sera

All District chickens have completed their service for 2017 and were brought to new retirement homes for active chickens. In California during 2017, 304 chickens have tested positive for WNV; 144 from Los Angeles County, 18 in the District from three locations.

### IV. Human Illness

Two new cases of human infection with WNV have been reported in the District bringing the current total to 42 for 2017. One case in San Gabriel had onset in October but did not seek medical attention until November. The second case lives in Claremont and became symptomatic in early November. Over half of the 465 cases reported on WestNile.ca.gov are in Los Angeles County (243). There are 25 WNV-related fatalities reported in California for 2017 including 16 from Los Angeles County.

## **V. Horses**

Twenty horses have been reported positive for WNV across the state of California in 2017, one from Los Angeles County.

## **VI. *Aedes albopictus***

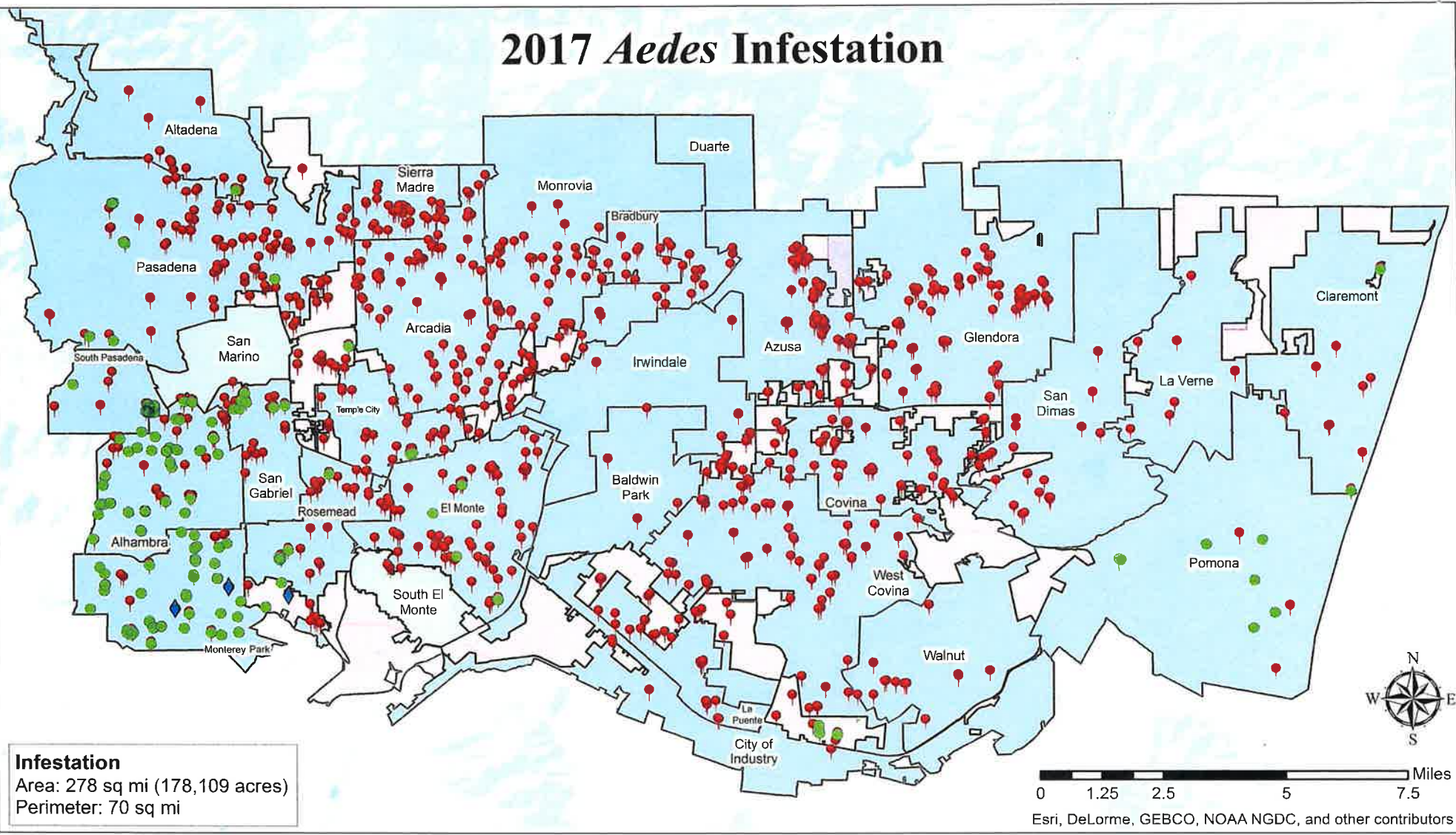
Preliminary data for November indicates there were approximately 110 *Aedes albopictus* collections from 68 sites and 27 *Ae. aegypti* identifications from 10 sites. In 2017, *Ae. albopictus* has been found at 1627 sites, *Ae. aegypti* at 158 sites, three finds for *Ae. notoscriptus*. Please see attached map.

## **VII. Black Fly**

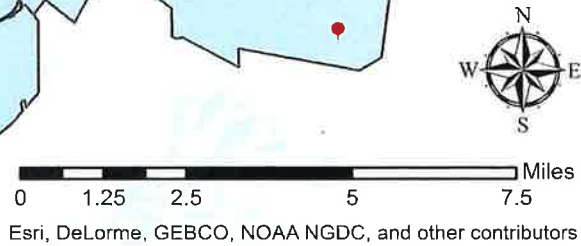
No black flies were collected in November.



# 2017 *Aedes* Infestation



**Infestation**  
 Area: 278 sq mi (178,109 acres)  
 Perimeter: 70 sq mi



- Invasive Species**
- *Ae. aegypti* (162)
  - *Ae. albopictus* (1,086)
  - ◆ *Ae. notoscriptus* (3)
- Unincorp
  - LA County
  - District Cities

***Ae. albopictus* Infested Cities (27)**

Alhambra	Glendora	San Dimas
Altadena	Industry	San Gabriel
Arcadia	Irwindale	Sierra Madre
Azusa	La Puente	Temple City
Baldwin Park	LA Unincorp	Walnut
Bradbury	La Verne	West Covina
City of Industry	Monrovia	
Claremont	Monterey Park	
Covina	Pasadena	
Duarte	Pomona	
El Monte	Rosemead	

***Ae. aegypti* Infested Cities (12)**

Alhambra	LA Unincorp	San Gabriel
Altadena	Monterey Park	S. Pasadena
Claremont	Pasadena	Temple City
El Monte	Pomona	
La Puente	Rosemead	

***Ae. notoscriptus* Infested Cities (2)**

Monterey Park
S. San Gabriel

Item AD

## Status of Education Program

November 2017

### Website

Our website received 3,180 page views in November.

### Social Media

Monthly social media report attached.

### Outreach Activities:

Dr. Robert Hancock from Metropolitan University of Denver came to our district to document the problems our district is facing with the arrival of invasive *Aedes*. Dr. Hancock is spending the next year creating a film documenting the explosive invasion of *Aedes* globally and its impact on people. His goal is to focus attention on how various agencies and the public are responding to the problem worldwide. He shadowed our staff in the field for several days, including our outreach staff as we conducted a Vector Inspectors Program (VIP) assembly for an elementary school in La Puente. He filmed the assembly and interviewed some of the student participants afterward. He also filmed the South El Monte High School volunteer VIP water analysts as they processed the water samples (and any mosquito larvae present) in their classroom. These students have been trained by our staff to identify mosquito larvae to genus. Dr. Hancock remarked that the VIP citizen science program our agency uses to involve the public in mosquito source reduction was novel. He was particularly happy to see high school students involved and during the interview many of them, since becoming aware of the pathogens mosquitoes can transmit, are considering future careers in public health. Which is good news – we can use all the help we can get.

Outreach Activities in November 2017		
	# Reached	City/Region
<b>Literature, Fairs and Presentations</b>		
Rosemead 8 <sup>th</sup> Annual Health and Fitness Fair	200	Rosemead
City Council Meeting	150	West Covin
Vector Inspector Assembly Workman Elementary	359	La Puente
Westminster Gardens Presentation (Senior Living)	25	Duarte
Early Canyon Learning Center	290	Monrovia
Literature distributed by field staff	575	All Cities

<b>Total # Reached For November</b>		
	Total Outreach	1,599
	Total Social Media Reach	57,700

**Upcoming Events for December:**

6 Dec	Library Parent-Child Workshop	San Dimas
8 Dec	SGVMVCD Board Meeting 7:00 AM Admin Board Room	West Covina
25 Dec	District Closed in Observance of Christmas Holiday	West Covina
26 Dec	District Closed in Observance of Christmas Holiday	West Covina



# Social Media Report: November 2017 Campaigns: #tipNtoss and Thanksgiving



## Top Tweet (GIF)

Did you get rain this weekend? Don't forget to remove standing water and help eliminate mosquitoes. #tipNtoss

#tipNtoss



Impressions	3,207
Media Views	307
Total Engagements	50
Retweets	23
Likes	18
Detail Expands	5
Media Engagements	2
Hashtag Clicks	2

## Summary

Tweets	Tweet impressions
53	32.1K
Mentions	Profile visits
21	1,017
New followers	Total followers
21	937

## Engagement

	73 Total Link Clicks
	170 Total Likes
	159 Retweets

## Tweet Daily Activity



## Summary

Posts	Comments
43	17
Shares	Reactions
40	272
New followers	Total Likes
3	4,605



## Top Post

Did you get rain this weekend? Don't forget to remove standing water and help eliminate mosquitoes. No Water = No Mosquitoes. #tipNtoss



media.giphy.com

media.giphy.com

1,847 People Reached

13 Likes, Comments & Shares

8 Likes 4 On Post 4 On Shares

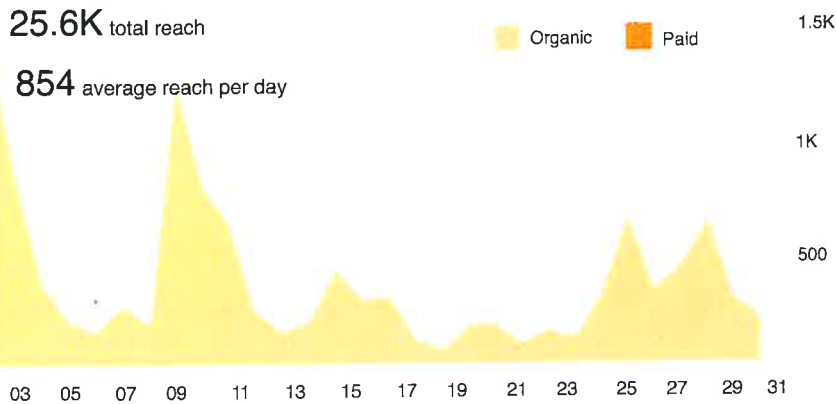
1 Comments 0 On Post 1 On Shares

4 Shared 2 On Post 2 On Shares

22 Post Clicks

0 Photo Views 3 Link Clicks 19 Other Clicks

## Total Reach



Oct 03 05 07 09 11 13 15 17 19 21 23 25 27 29 31

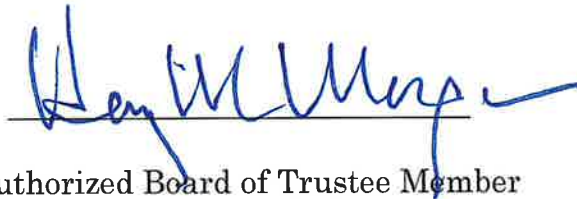
**Treasurer's Report-September 2017**  
**San Gabriel Valley Mosquito and Vector Control District**

The attached Treasurer's Report is for October 2017.

The Total of All Funds Balance is \$3,486,632.84

All investments that were made by the District comply with our current investment policy. The District can meet all expenditures for the next six months with funds from the revolving fund, Los Angeles County operating pool, and the LAIF.

I certify that the above statements and attached Treasurer's Report are true and accurate to the best of my knowledge.



Authorized Board of Trustee Member

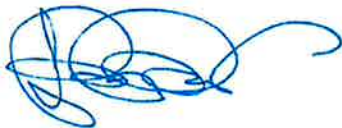
December 1, 2017

**HONORABLE PRESIDENT AND MEMBERS OF THE BOARD OF TRUSTEES,  
SAN GABRIEL VALLEY MOSQUITO & VECTOR CONTROL DISTRICT**

**SUBJECT: November 1, 2017 District Working Fund Balance**

October 1, 2017 balance:	\$3,486,632.84
October 1-31, 2017 expenditures:	\$368,293.18
<b>November 1, 2017 Working Fund Balance:</b>	<b>\$3,118,339.66</b>

**Respectfully Submitted:**



**Jared Dever  
District Manager**

**San Gabriel Valley Mosquito and Vector Control District  
Treasurer's Report (based on Balance Sheet Detail Activity Report,  
Period 4, FY 2018 received on November 1, 2017)**

**Item 4F**

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
<b>Local Agency Investment Fund (LAIF)</b>	1.14%	\$1,339,700.97	interest	\$3,625.98	LAIF Statement (October 2017)	\$1,343,326.95

Maturity Date: Perpetual  
Interest rate as of Oct 2017

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
<b>Los Angeles County Pool</b>	0.68%	\$1,465,302.82	interest Assessment Trust Warrant # 667	\$2,214.27 \$0.00 (\$327,328.33)	ND 24 Per 4 ND 24 Per 4 ND 24 Per 4	\$1,140,188.76

Maturity Date: Perpetual  
Interest rate as of Oct 30, 2017

Investment Vehicle	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
<b>Citizens Bank Revolving Fund</b>	\$200,000.00	Deb Activity-Oct 2017 Sweep Trust Warrant #667	(\$663,103.06) \$335,774.73 \$327,328.33	CB Statement September 2017	\$200,000.00

Investment Vehicle	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
<b>Citizens Bank Sweep Account</b>	\$481,629.05	Deb Activity-Oct 2017 Deposit	(\$335,774.73) \$298,805.62	CB Statement September	\$444,659.94

<b>Total Beginning Balance</b>	<b>\$3,486,632.84</b>			<b>Total End Balance</b>	<b>\$3,128,175.65</b>
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**San Gabriel Valley Mosquito and Vector Control District  
District Manager's Report**

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**Date:** December 8, 2017 **Item 5**

**Meeting of:** San Gabriel Valley Mosquito & Vector Control District Board of Trustees

**Subject** Consider the Finance Committee's Recommendation to Approve the District's Audit for Fiscal Year 2016-2017 as prepared by Henry Eng, CPA, and District Auditor.

**Reference:** Attached

**Background**

At the November 17, 2017 meeting of the San Gabriel Valley Mosquito and Vector Control Districts' Finance Committee, a draft of the District's FY 2016 - 2017 Audit was approved.

**Manager's Recommendation**

Review and approve the Audit.

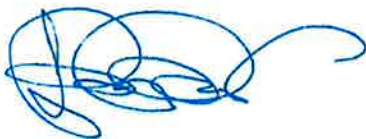
**Alternative**

Do not approve the Audit.

**Fiscal Impact**

There is no fiscal impact for approving the Audit.

**Respectfully Submitted,**



**Jared Dever  
District Manager**

**SAN GABRIEL VALLEY MOSQUITO AND  
VECTOR CONTROL DISTRICT  
FINANCIAL STATEMENTS  
JUNE 30, 2017**

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT  
JUNE 30, 2017**

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# TAHIM & ASSOCIATES

An Accountancy, Advisory & Financial Planning Firm

## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
San Gabriel Valley Mosquito and Vector Control District  
West Covina, California

### Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities of the General Fund of the San Gabriel Valley Mosquito and 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 assessment of the risks of material misstatement of the financial statement, 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 of the effectiveness of the District'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 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 the General Fund of the San Gabriel Valley Mosquito and Vector Control District as of June 30, 2017, and the respective changes in financial position thereof and the respective budgetary comparison of the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Tel: (714) 772-4744 \* Fax: (714) 772-0650  
2331 W. Lincoln Ave. Suite 300, Anaheim, CA 92801-5103

Member of CalCPA and AICPA



**Other Matters**

*Required Supplemental Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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 consists of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, 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 of the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Tahim & Associates,  
A Professional Corporation

Anaheim, California  
November 7, 2017

**San Gabriel Valley Mosquito and Vector Control District  
Management's Discussion and Analysis for Fiscal Year 2016/17**

This narrative is an overview and analysis of the financial activities and performance of the San Gabriel Valley Mosquito and Vector Control District (District) for the fiscal year ended on June 30, 2017. It is read best with the financial statements which follow this section.

**Financial Highlights**

The District's net position decreased \$9,748 (-.2 percent) as a result of the year's operations.

During the year, the District's revenue from its benefit assessment revenue increased \$139,998 (3.7 percent).

Total revenues from all sources increased \$139,004 (3.7 percent) from the prior year, which is primarily the result of an increased benefit assessment and interest income.

Total expenses increased \$257,190 (7.0 percent) due to increased cost of capital outlay projects.

Total cost for the District's general fund programs was \$104,607 (2.6 percent) over the 2017 adopted final budget.

**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 of agencies in the private sector.

The Statement of Net Position includes all District assets and liabilities. It also provides the basis for computing a rate of return, evaluates the capital structure of the District, and assesses its liquidity and financial flexibility.

The Statement of Activities describes the District's revenue and expenses for the year. It 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.

**District Activities**

The District is an independent special district, formed in 1989 specifically to control mosquitoes, but expanded in 1999 to manage Africanized honey bees and other vectors, e.g., black flies. The District began its efforts to prevent human infections with West Nile virus in 2003 when the virus first appeared in California. Because of this, the District ceased its program to manage bees in 2005, but has been working since 2011 to control *Aedes aegypti*, *Aedes albopictus*, and *Aedes notoscriptus* (invasive *Aedes*), and prevent the diseases these invasive species can transmit. Our staff modified and enhanced disease surveillance, increased efforts to identify and remove sources of water, and realigned assignments to maximize their efficiency.

The District's underground storm drain inspection and treatment program expanded in 2017 with additional personnel and materials resources. We are also increasing our efforts to manage black flies and conduct surveillance for flea-borne typhus.

We continued to update the District's infrastructure by replacing outdated and non-energy efficient lighting with efficient LED lighting.

**San Gabriel Valley Mosquito and Vector Control District  
Management's Discussion and Analysis for Fiscal Year 2016/17**

The District continues to manage its funds prudently and base its vector control operations on data which are derived scientifically, and within a budget based on revenue from our benefit assessment. The benefit assessment is collected by the County Treasurer and received by the District according to a disbursement schedule administered by the County.

**Government-wide Financial Statements**

**Statement of Net position and Statement of Activities**

The Statement of Net Position and the Statement of Activities use the accrual basis of accounting to assess the District's financial position in terms of the difference between its assets and liabilities. All of the current year's revenues and expenses are considered regardless of when the cash is received or paid. Other non-financial factors; e.g., changes in the District's assessment base must be included 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 financial statements are similar to governmental activities in government-wide financial statements. However, governmental fund financial statements focus on near-term in- and outflows of spendable resources, and balances of spendable resources available at the end of the fiscal year. Comparing government-wide financial statements to governmental activities in the government-wide financial statements help assess the long-term impact of the government's near term financing decisions. 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.

**Notes to the Basic Financial Statements**

The notes help explain the data provided in the government-wide and fund financial statements. They can be found on pages 16 through 18. The basic financial statements as follows describe the District's budget and compliance.

**Government-wide Financial Analysis**

**Condensed Statement of Net Position**

	2017	2016	Change
<b>Assets:</b>			
Current assets	\$ 4,729,401	\$ 4,862,930	\$ (133,529)
Capital assets, net	2,964,805	2,874,895	89,910
<b>Total Assets</b>	<u>7,694,206</u>	<u>7,737,825</u>	<u>(43,619)</u>
Deferred Outflows of Resources:			
Deferred pension-related items	589,041	288,801	300,240
<b>Total Assets and Deferred Outflows</b>	<u>\$ 8,283,247</u>	<u>\$ 8,026,626</u>	<u>\$ 256,621</u>
<b>Liabilities:</b>			
Current and non-current liabilities	\$ 1,980,595	\$ 1,566,014	\$ 414,581
Deferred Inflows of Resources:			
Deferred pension-related items	291,609	439,821	(148,212)
<b>Net Position:</b>			
Invested in capital assets	2,964,805	2,874,895	89,910
Unrestricted	3,046,238	3,145,896	(99,658)
<b>Total net position</b>	<u>6,011,043</u>	<u>6,020,791</u>	<u>(9,748)</u>
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<u>\$ 8,283,247</u>	<u>\$ 8,026,626</u>	<u>\$ 256,621</u>

**San Gabriel Valley Mosquito and Vector Control District  
Management's Discussion and Analysis for Fiscal Year 2016/17**

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 of the District exceeded liabilities by \$6,011,043.

A portion of the District's net position (\$2,964,805 or 49.3 percent) 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 \$3,046,238 that may be utilized in future years.

The District has committed use of its fund balance as follows:

Public Health Emergencies	\$ 1,326,200
Capital Assets	612,923
Contingencies	100,000
Pension Liability	<u>200,258</u>
	<u>\$ 2,239,381</u>

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
Revenue	\$ 3,961,743	\$ 3,822,739	\$ 139,004
Expenditures	<u>3,917,789</u>	<u>3,660,599</u>	<u>257,190</u>
Change in net position	43,954	162,140	(118,186)
Net Position-beginning of period	6,020,791	5,829,566	191,225
Adjustments	<u>(53,702)</u>	<u>29,085</u>	<u>(82,787)</u>
Net Postion-end of period	<u>\$ 6,011,043</u>	<u>\$ 6,020,791</u>	<u>\$ (9,748)</u>

The statement of activities shows how the District's net position changed during the fiscal year. In the case of the District, net position decreased by \$9,748 during the fiscal year ended June 30, 2017.

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 8 through 11.

As of June 30, 2017, the District's General Fund reported a fund balance of \$4,492,668. An amount of \$4,475,606 constitutes the District's spendable fund balance, which is further classified as committed or unassigned.

**San Gabriel Valley Mosquito and Vector Control District  
Management's Discussion and Analysis for Fiscal Year 2016/17**

**General Fund Budgetary Highlights**

The final actual expenditures for the General Fund at year-end were \$104,607 greater than budgeted. The variance is a result of necessary improvements to the district facilities, vehicles, equipment, and machinery. Actual revenues were greater than the anticipated budget by \$108,494. The General Fund budget to actual comparison schedule can be found on page 10.

**Capital Asset Administration**

Changes in capital assets for the year were as follows:

	Balance 2016	Additions	Deletions/ Transfers	Balance 2017
Non-depreciable assets	\$ 886,412	\$ 11,452		\$ 897,864
Depreciable assets	4,178,207	250,024	(37,967)	4,390,264
Accumulated depreciation	(2,189,724)	(171,566)	37,967	(2,323,323)
<b>Total Capital assets, net</b>	<b>\$ 2,874,895</b>	<b>\$ 89,910</b>	<b>\$ -</b>	<b>\$ 2,964,805</b>

At the end of fiscal year 2017, the District's invested in capital assets amounted to \$2,964,805 (net of accumulated depreciation). This investment in capital assets includes buildings and improvements, vehicles, equipment, machinery and furniture and fixtures. Major capital asset additions and adjustments during the year of \$89,910, included vehicles, various equipment, furniture, and machinery items.

**Conditions Affecting Current Financial Position**

West Nile Virus is now endemic to Southern California and to date the District has been able to control the spread of this disease with dedicated funding and the creation of a \$1,326,200 dedicated reserve for Public Health Emergencies. However, in future years, this disease, as well as other vector borne diseases, may potentially require much greater expenditures to suppress spreading disease throughout the District, thus creating the need to increase property assessments to fund major disease outbreaks.

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 17 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.

**San Gabriel Valley Mosquito and Vector Control District  
Management's Discussion and Analysis for Fiscal Year 2016/17**

**Requests for Information**

The District's basic financial statements provide a general overview of the District's finances and demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District Manager, Jared Dever, at the San Gabriel Valley Mosquito and Vector Control District 626.814.9466.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET**  
**JUNE 30, 2017**

Exhibit A

	<b>General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>Assets:</b>			
Cash and investments	\$ 4,493,236	\$ -	\$ 4,493,236
Accounts receivable:			
Assessments	195,875	-	195,875
Interest	6,411	-	6,411
Prepaid expenses	17,062	-	17,062
Capital assets, net of accumulated depreciation	-	2,964,805	2,964,805
Post employment benefits asset	-	16,817	16,817
<b>Deferred Outflows of Resources:</b>			
Deferred Pension Outflows:	-	589,041	589,041
<b>Total Assets</b>	<b>\$ 4,712,584</b>	<b>\$ 3,570,663</b>	<b>\$ 8,283,247</b>
<b>Liabilities:</b>			
Accrued liabilities	\$ 99,377	\$ -	\$ 99,377
Compensated absences	-	15,817	15,817
Capital lease obligation	-	63,006	63,006
<b>Total Current Liabilities</b>	<b>99,377</b>	<b>78,823</b>	<b>178,200</b>
Long Term Liabilities:			
Compensated absences	-	142,357	142,357
Capital lease obligation	-	125,638	125,638
Net Pension Liability	-	1,534,400	1,534,400
<b>Total Liabilities</b>	<b>99,377</b>	<b>1,881,218</b>	<b>1,980,595</b>
<b>Deferred Inflows of Resources:</b>			
Deferred tax revenue	120,539	(120,539)	-
Deferred Pension Inflows	-	291,609	291,609
<b>Total Deferred Inflows of Resources</b>	<b>120,539</b>	<b>171,070</b>	<b>291,609</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>219,916</b>	<b>2,052,288</b>	<b>2,272,204</b>
<b>Fund Balances/Net Position:</b>			
<b>Fund Balances:</b>			
Nonspendable	17,062	(17,062)	-
Committed	2,239,381	(2,239,381)	-
Unassigned	2,236,225	(2,236,225)	-
<b>Total Fund Balances</b>	<b>4,492,668</b>	<b>(4,492,668)</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,712,584</b>	<b>\$ (2,440,380)</b>	<b>\$ 2,272,204</b>
<b>Net Position:</b>			
Invested in capital assets, net of related debt		2,964,805	2,964,805
Unrestricted		3,046,238	3,046,238
<b>Total Net Position</b>		<b>\$ 6,011,043</b>	<b>\$ 6,011,043</b>

See Notes to Financial Statements

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL**  
**FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**YEAR ENDED JUNE 30, 2017**

	General Fund	Adjustments	Statement of Activities
<b>Revenues:</b>			
Assessments	\$ 3,936,848	\$ 249	\$ 3,937,097
Interest	24,646	-	24,646
<b>Total Revenues</b>	<b>3,961,494</b>	<b>249</b>	<b>3,961,743</b>
<b>Expenditures:</b>			
Salaries	2,224,129	(25,952)	2,198,177
Payroll Taxes	53,505		53,505
Employee benefits	492,986	(103,148)	389,838
Post retirement health benefits	50,000	(1,319)	48,681
Awards	1,736	-	1,736
Bank charges	1,976	-	1,976
Board expenses	25,995	-	25,995
Computer	17,778	-	17,778
Fees & assessments	4,252	-	4,252
Hiring expenses	3,869	-	3,869
VCJPA	9,848	-	9,848
Insurance	136,782	-	136,782
Interest on capital leases	-	18,244	18,244
Lease equipment	103,107	(76,775)	26,332
Maintenance	88,874	-	88,874
Manager contract expense	10,100	-	10,100
Memberships	17,809	-	17,809
Miscellaneous	2,633	-	2,633
Postage	5,673	-	5,673
Professional services	109,332	-	109,332
Research	8,000	-	8,000
Seminars and meetings	41,538	-	41,538
Supplies	254,046	-	254,046
Surveillance	21,198	-	21,198
Tax collection	98,290	-	98,290
Telephone	48,219	-	48,219
Training	5,445	-	5,445
Uniforms and clothing	18,625	-	18,625
Utilities	36,923	-	36,923
Capital outlay	241,939	(241,939)	-
Depreciation	-	214,071	214,071
<b>Total Expenditures</b>	<b>4,134,607</b>	<b>(216,818)</b>	<b>3,917,789</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(173,113)	217,067	43,954
<b>Fund Balances/Net Position:</b>			
Beginning of year	4,665,781	1,355,010	6,020,791
Adjustment	-	(53,702)	(53,702)
<b>End of year</b>	<b>\$ 4,492,668</b>	<b>\$ 1,518,375</b>	<b>\$ 6,011,043</b>

See Notes to Financial Statements



## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

BUDGETARY COMPARISON STATEMENT  
GENERAL FUND  
YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 4,665,781	\$ 4,665,781	\$ 4,665,781	\$ -
<b>Resources (Inflows):</b>				
Assessments	3,776,200	3,776,200	3,936,848	160,648
Interest	21,800	21,800	24,646	2,846
Miscellaneous revenue	55,000	55,000	-	(55,000)
<b>Amounts Available for Appropriation</b>	<b>8,518,781</b>	<b>8,518,781</b>	<b>8,627,275</b>	<b>108,494</b>
<b>Charges to Appropriation (Outflow):</b>				
Salaries	2,125,642	2,125,642	2,224,129	(98,487)
Payroll Taxes	65,266	65,266	53,505	11,761
Employee benefits	525,520	525,520	492,986	32,534
Post retirement health benefits	50,000	50,000	50,000	-
Awards	1,500	1,500	1,736	(236)
Bank charges	9,800	9,800	1,976	7,824
Board expenses	29,200	29,200	25,995	3,205
Computer	36,000	36,000	17,778	18,222
Fees & assessments	3,800	3,800	4,252	(452)
Hiring expenses	5,000	5,000	3,869	1,131
VCJPA	9,137	9,137	9,848	(711)
Insurance	163,735	163,735	136,782	26,953
Lease equipment	89,000	89,000	103,107	(14,107)
Maintenance	87,400	137,400	88,874	48,526
Manager contract expense	9,600	9,600	10,100	(500)
Memberships	20,000	20,000	17,809	2,191
Miscellaneous	3,000	3,000	2,633	367
Postage	3,500	3,500	5,673	(2,173)
Professional services	68,000	68,000	109,332	(41,332)
Research	8,000	8,000	8,000	-
Seminars and meetings	40,000	40,000	41,538	(1,538)
Supplies	268,000	295,000	254,046	40,954
Surveillance	15,000	15,000	21,198	(6,198)
Tax collection	100,000	100,000	98,290	1,710
Telephone	51,000	51,000	48,219	2,781
Training	5,000	5,000	5,445	(445)
Uniforms and clothing	16,500	16,500	18,625	(2,125)
Utilities	44,400	44,400	36,923	7,477
Capital outlay	-	100,000	241,939	(141,939)
<b>Total Charges to Appropriations</b>	<b>3,853,000</b>	<b>4,030,000</b>	<b>4,134,607</b>	<b>(104,607)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 4,665,781</b>	<b>\$ 4,488,781</b>	<b>\$ 4,492,668</b>	<b>\$ 3,887</b>

See Notes to Financial Statements

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT  
FIDUCIARY FUND  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
JUNE 30, 2017**

**Southern Region MVCAC**

Assets

Cash

\$11,405

Liabilities

Deposits payable

\$11,405

**See Notes to Financial Statements**

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

**Note 1: Organization and Summary of Significant Accounting Policies**

**a. Description of the Reporting Entity**

The San Gabriel Valley Mosquito and Vector Control District ("District") was originally formed as the San Gabriel Valley Mosquito Abatement District pursuant to Section 2200, et seq. of the Health and Safety Code and incorporated in the State of California in August 1989. The District covers a total of 210 square miles encompassing the cities of Alhambra, Arcadia, Azusa, Bradbury, Claremont, Covina, Duarte, El Monte, Glendora, Industry, Irwindale, La Puente, La Verne, Monterey Park, Monrovia, Pomona, Rosemead, San Dimas, San Gabriel, Sierra Madre, Temple City, West Covina, Walnut, and the unincorporated portions of the County of Los Angeles in the San Gabriel Valley.

The purpose of the District is to provide operational mosquito and vector control and surveillance in order to protect the residents of the District from mosquito-borne disease and from other diseases and vectors. The District is governed by a Board of Trustees, which consists of 24 members, one member from each city and a representative of Los Angeles County.

The San Gabriel Valley Mosquito and Vector Control District is organized and operated under a fund accounting concept. The records are maintained on a modified cash basis. At year-end, the records are converted to an accrual basis for statement purposes. The budget to actual comparison for revenues and expenditures is presented on the accrual basis upon which the District's budget is prepared.

The General Fund's primary source of revenues is Pre-Prop. 218 assessments levied on real and personal property within the District and interest revenue earned on cash deposited with the County Treasurer and the Local Agency Investment Fund (LAIF). Cities not currently members of the District and within its sphere of influence may contract with the District for services. All operating expenses and capital improvements are paid from the General Fund.

The District has adopted a method of accounting for Pre-Prop. 218 assessments in accordance with the generally accepted accounting principles which indicate that property tax revenues and benefit assessments are recognized when they are "due, or past due and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days." The District therefore recognizes as assessment revenue all assessments receivable for which receipt is expected within 60 days of fiscal year-end. Assessments receivable not expected to be received within 60 days are designated as deferred revenue.

The District implemented the provisions of GASB Statement No. 34, which requires a new financial statement presentation. The details of the reporting model are stated in the following paragraphs.

**b. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all activities of the San Gabriel Valley Mosquito and Vector Control District.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

government is financially accountable. The District has no business-type activities or discretely presented component units and therefore, the statements reflect only activity from governmental activities.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The District has no business-type activities or discretely presented component units and therefore, the statements reflect only activity from governmental activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirement of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements are provided for governmental and proprietary funds and are presented after the government-wide financial statements. These statements display information about major funds individually and non-major funds in the aggregate for governmental funds. Fiduciary statements include financial information for fiduciary funds and similar component units. The Fiduciary Fund of the District primarily represents assets held by the District in a custodial capacity for other organizations.

The District has only one governmental fund and reports it as a major governmental fund as follows:

**GOVERNMENTAL FUND TYPE:**

**General Fund** - The primary fund of the District is used to account for all revenue and expenditures of the District not legally restricted as to use.

**FIDUCIARY FUND TYPE:**

**Agency Fund** - The Agency Fund is used to account for assets that the District holds for others in an agency capacity. The fund is custodial in nature (assets equal liabilities) and does not involve measurements of results of operations.

**c. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

All governmental fund types of the District are accounted for on a "spending" measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets, and the reported fund balance provides an indication of available spendable resources. Operating statements for governmental fund types report increases (revenues) and decreases (expenditures) in available, spendable resources.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Benefit assessments are recognized as revenues in the year for which they are levied.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Assessments and investment income are the primary revenue sources susceptible to the measurable and available criteria. All other revenue items are considered to be measurable and available only when cash is received by the government.

Taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The District reports the following major governmental fund:

The General Fund is the general operating fund of the District. All general tax receipts and fee revenue not allocated by law, Board policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities, which are not required to be accounted for, or paid by another fund.

Private-sector standards of accounting and financial reporting issued prior to December 1989, generally are followed in the government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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

**d. Assets, Liabilities and Net Position or Equity**

**Cash**

All cash and investments of the District are invested by the County Treasurer and the State Local Agency Investment Fund. The District also maintains accounts with a local bank. Investments are reported at fair value.

**Investments**

As required by Governmental Accounting Standards Board (GASB) Pronouncement Number 31, investments are reported in the accompanying balance sheets at fair value. Changes in fair value that occur during a fiscal year are recognized as *investment income* reported for that fiscal year. *Investment income* includes interest income, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

**Prepaid Costs**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The fund balances in the governmental fund types have been reported as nonspendable for amounts equal to the prepaid items in the fund-level statements, since these amounts are not available for appropriation.

**Capital Assets**

Capital assets, which include land, buildings and building improvements, vehicles and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building and improvements	50
Computer equipment	5
Vehicles	5
Furniture, fixture and other equipment	5

**Compensated Absences**

It is the District's policy to allow vacation pay of twelve working days for each of the first five full years of employment, fifteen days for the sixth year of employment to the eighth year, eighteen days for the ninth to thirteenth year, nineteen and one-half days for fourteenth to nineteenth year, and twenty-four days thereafter. Vacation time may accumulate from year to year to a maximum of thirty days for each employee. A non-current amount of vacation liability will be recorded as fund expenditures in the year in which they are paid or become due on demand to terminated employees.

Employees may accumulate up to 240 hours of sick leave. Employees who accumulate hours in excess of 240 hours during the fiscal year shall be compensated for each hour at 50% of the current pay rate and the hours shall be removed from the books at the end of the fiscal year. Upon official retirement from District service, the employee shall be compensated for accumulated sick leave not to exceed 240 hours at fifty percent (50%) of the employee's current rate of pay.

**Self Insurance**

The District is a member of the Vector Control Joint Powers Authority (VCJPA) which

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

was formed to provide member districts with liability, property damage, and errors and omissions risk financing as well as worker's compensation coverage.

**Property Assessments**

The District, as authorized by Health and Safety Code Section 2291.2, levies an assessment on real property within the District. The assessment, as approved by the Board of Trustees, is levied to each assessable parcel in the District, based upon land use and size and is intended to completely cover the cost of providing vector control services within the District.

The assessment is collected by the Los Angeles County Tax Collector on or before the first business day of September of each year. They become a lien on real property on March 1 preceding the fiscal year for which the taxes are levied. These tax payments can be made in two installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10.

If delinquent taxes are not paid within five years, the property may be sold at public auction. The proceeds are used to pay delinquent amounts due, and any excess, if claimed, is returned to the taxpayer. The amount of assessments due to the District which are uncollectible is negligible and, accordingly, no provision for uncollectible amounts has been recorded.

Property assessments are recognized in the fiscal year for which the assessments have been levied providing they become available. Available means then due, or past due and receivable within the current period, and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The San Gabriel Valley Mosquito and Vector Control District accrues revenue only for those assessments, which are received within 60 days after year-end.

**Claims Payable**

The District records a liability for litigation, judgments and claims when it is probable that an asset has been impaired or a liability has been incurred prior to years end and the probable amount of loss (net of any insurance coverage) can be reasonably estimated. The liability is also increased by the amount of claims for accidents incurred before June 30 but not reported.

**Use of Estimates**

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

**e. Reconciliation of Government-Wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position:

The governmental fund balance sheet includes reconciliation between fund balance - governmental funds and net position of governmental activities as reported in the government-wide statement of net position.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

A reconciliation of governmental fund balances to net position is as follows:

Governmental Funds - Ending Fund Balances	<u>\$ 4,492,668</u>
<b>Capital Assets:</b>	
Capital Assets, Not Being Depreciated	897,866
Capital Assets, Being Depreciated	4,390,261
Accumulated Depreciation	<u>(2,323,322)</u>
	<u>2,964,805</u>
<b>Deferred Inflows and Outflows:</b>	
Deferred revenue recognized as current revenue, since revenue recognition is not based upon availability criteria	120,539
Deferred pension Inflows	(291,609)
Deferred pension Outflows	<u>589,041</u>
	<u>417,971</u>
<b>Other Adjustments - Not payable in current year:</b>	
Net Pension Liability	(1,534,400)
Compensated absences	(158,174)
Post retirement health benefits	16,817
Capitalized lease obligations	<u>(188,644)</u>
	<u>(1,864,401)</u>
Net adjustment to increase fund balances of governmental funds to arrive at Statement of Net Assets	<u>1,518,375</u>
Government-Wide Statement of Net Position - Total Net Assets	<u><u>\$ 6,011,043</u></u>

Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities:

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances - of total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The reconciliation of the changes in fund balance with the changes in net position is as follows:

Governmental Funds - Changes in Fund Balance	<u>\$ (173,113)</u>
Capital outlay which is capitalized rather than expensed	241,939
Depreciation expense	(214,071)
Compensated absences reported in the Statement of Activities and not requiring additional expenditures in the Governmental funds	25,952
Deferred tax revenue recognized as current revenue because revenue recognition is not based on availability criteria	249
Postretirement health care benefits	1,319
Recognition of Pension Asset	103,148
Interest on capitalized leases	(18,244)
Lease payments on capital leases recorded as operating leases	<u>76,775</u>
Statement of Activity - Changes in Net Position	<u><u>\$ 43,954</u></u>



**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

**f. Pensions**

For the purpose 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 and 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 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 from CalPERS.

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

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Measurement Period	July 1, 2015 to June 30, 2016

**Note 2: Stewardship, Compliance and Accountability**

**a. General Budget Policies**

The Board of Trustee's approves each year's preliminary budget submitted by the District prior to the beginning of the new fiscal year. The Board conducts public hearings prior to adoption of the final budget on or before October 1 of each year. The Board, where required during the period, also approves supplemental appropriations. In most cases, expenditures may not exceed appropriations at the department level. All operating budget appropriations lapse at the end of the fiscal year.

**b. Budget Basis of Accounting**

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**Note 3: Cash and Investments**

As of June 30, 2017, cash and investments were reported in the accompanying financial statements as follows:

Cash on deposit with County Treasurer	\$ 2,653,765
Cash on deposit with Local Agency Investment Fund	1,336,623
Cash in bank	502,684
Cash on hand	<u>164</u>
Total	<u><u>\$ 4,493,236</u></u>

The District maintains a cash and investment pool that is available for use in the general fund. The District has adopted an investment policy that authorizes it to invest with the County Treasurer, a bank or the Local Agency Investment Fund.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

Deposits

At June 30, 2017, the total carrying amounts of the District's deposits with banks were \$502,684 and the bank balances were \$621,735.

The California Government Code requires California banks and savings and loan associations to secure an entity's deposits by pledging government securities with a value of 110% of an entity's deposits. California law also allows financial institutions to secure an entity's deposits by pledging first trust deed mortgage notes having a value of 150% of an entity's total deposits. The entity's Treasurer may waive the collateral requirement for deposits which are fully insured up to \$100,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public District depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by maintaining a significant portion of District investments in short-term investments with the State investment pool (LAIF) and the County investment pool, which provides adequate cash flow and liquidity as needed for operations. At June 30, 2017 the District's funds were invested in accounts held by the investment institutions at various interest rates. There are no investments with a maturity date exceeding than one year thereby minimizing the risk of lower interest rates.

Cash on deposit with County Treasurer and the Local agency Investment Fund cannot be assigned a credit risk category because the District does not own specific securities. However, the County Treasurer's and the State's investment policies and practices with regard to the credit and market risks have been determined acceptable to the District's investment policies.

	<u>Fair Value</u>
Cash on deposit with Los Angeles County Treasurer	<u>\$ 2,653,765</u>
Cash on deposit with Local Agency Investment Fund	<u>\$ 1,336,623</u>

GASB Statement No. 31

The District adopted GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. GASB Statement No. 31 establishes fair value standards for investments and accordingly, the District reports its investments at fair value in the balance sheet. All investment income, including changes

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

in the fair value of investments, is recognized as revenue in the operating statement.  
Custodial Credit Risk

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

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

As of June 30, 2017, the District's deposits were exposed to custodial credit risk to the amount of \$302,684 over the bank's FDIC limit. The banks are required to collateralize the District's deposits by pledging government securities, as previously described under "Deposits".

Concentration of Credit Risk

The District's investment policy does not impose restrictions for certain types of investments with any one issuer, however GASB Statement No. 40 requires a separate disclosure if any single issuer comprises more than 5% of the total investment value. As of June 30, 2017, all of the District's deposits were with Citizens Bank, the Bank of America, the County of Los Angeles and the Local Agency Investment Fund of California.

Investment in State Investment Pool (LAIF)

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

Investment in LA County Pooled Surplus Investments (LA County Pool)

The District is an involuntary participant in the Los Angeles County Pooled Surplus Investments (LA County Pool) which is under the direct authority of the Los Angeles Treasurer and Tax Collector and governed by the California Government Code. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LA County for the entire LA County Pooled Surplus Investment portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by the Los Angeles County Auditor Controller, which are recorded on an amortized cost basis.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

**Note 4: Capital Assets**

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

	Beginning Balance	Adjustments	Adjusted Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:						
Capital assets, not being depreciated:						
Land	\$ 810,341	\$ -	\$ 810,341	\$ -	\$ -	\$ 810,341
Construction in progress	76,071	-	76,071	11,452	-	87,523
Total Capital Assets, Not Being Depreciated	<u>886,412</u>	<u>-</u>	<u>886,412</u>	<u>11,452</u>	<u>-</u>	<u>897,864</u>
Capital assets, being depreciated:						
Building and Improvements	2,860,659	(71,100)	2,789,559	86,828	-	2,876,387
Vehicles	695,668	-	695,668	115,745	37,967	773,446
Furniture, fixtures & equipment	621,880	(25,107)	596,773	143,658	-	740,431
Total Capital Assets, Being Depreciated	<u>4,178,207</u>	<u>(96,207)</u>	<u>4,082,000</u>	<u>346,231</u>	<u>37,967</u>	<u>4,390,264</u>
Total Capital Assets	<u>5,064,619</u>	<u>(96,207)</u>	<u>4,968,412</u>	<u>357,683</u>	<u>37,967</u>	<u>5,288,128</u>
Less accumulated depreciation:						
Building and improvements	1,152,408	-	1,152,408	61,881	-	1,214,289
Vehicles	567,623	2,664	570,287	87,100	37,967	619,420
Furniture, fixtures & equipment	469,693	(45,169)	424,524	65,090	-	489,614
Total Accumulated Depreciation	<u>2,189,724</u>	<u>(42,505)</u>	<u>2,147,219</u>	<u>214,071</u>	<u>37,967</u>	<u>2,323,323</u>
Total Capital Assets, Being Depreciated, Net	<u>1,988,483</u>	<u>(53,702)</u>	<u>1,934,781</u>	<u>132,160</u>	<u>-</u>	<u>2,066,941</u>
Governmental Activities Capital Assets, Net	<u>\$ 2,874,895</u>	<u>\$ (53,702)</u>	<u>\$ 2,821,193</u>	<u>\$ 143,612</u>	<u>\$ -</u>	<u>\$ 2,964,805</u>

**Note 5: Fund Equity**

In the fund financial statements, government 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 of 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, the Board of Trustees. The formal action that is required to be taken to establish, modify or rescind a fund balance commitment is through Board resolution. The governing board has adopted, by various resolutions, commitments of fund equity in the follow amounts.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

<u>Purpose</u>	<u>Amount</u>
Public Health	\$ 1,326,200
Capital Assets	612,923
Contingencies	100,000
Pension Liability	200,258
	<u>\$ 2,239,381</u>

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.

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. Restricted or unrestricted amounts are considered spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

**Note 6: MVCAC**

The changes which occurred in this program for the year were as follows:

	<u>Balance</u>			<u>Balance</u>
	<u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2017</u>
<u>So. Region MVCAC</u>				
Cash and deposit payable	<u>\$ 11,375</u>	<u>\$ 30,877</u>	<u>\$ 30,847</u>	<u>\$ 11,405</u>

**Note 7: Pension Plan Obligations**

The District contributes to the California Public Employees' Retirement System (CalPERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California.

All full-time District employees participate in CalPERS. Benefits vest after five years of service. Employees who were hired before January 1, 2013 and retire at or after the age of fifty-five with five years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to two percent per year of employment of their highest twelve month salary. Employees who were hired on or after January 1, 2013 and retire at or after the age of sixty-two with five years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to two percent per year of employment, of their highest average annual pensionable compensation earned during any certain 36 month period. The District, through CalPERS, also provides death and disability benefits. These benefit provisions and all other requirements are established by

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

state statute and action of the District's Board of Trustees.

District employees must pay the seven percent employees' contribution to CalPERS. The District is required to contribute the remaining amounts necessary to fund the benefits for its members using the actuarial basis adopted by the CalPERS Board of Administration.

**General Information about the Pension Plan**

Plan description - The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS).

Benefits provided - Eligible employees hired before January 1, 2013 are provided a "2% at 55" retirement benefit formula. The monthly retirement allowance is determined by age at retirement, years of service credit, and final compensation. The basic benefit is 2% of final compensation for each year of credited service upon retirement at age 55. If retirement is earlier than age 55, the percentage of final compensation decreases for each quarter year of attained age. If the retirement is deferred beyond age 55, the percentage of final compensation increases for each quarter year to age 63; final compensation is the average monthly pay rate (full time rate excluding overtime) during the highest paid consecutive 12 months of employment.

Eligible employees hired after December 31, 2012 are provided a "2% at 62" retirement benefit formula. The monthly retirement allowance is determined by age at retirement, years of service credit, and final compensation. The basic benefit is 2% of final compensation for each year of credited service upon retirement at age 62. If retirement is between ages 52 and 62, the percentage of final compensation decreases for each quarter year of attained age. If the retirement is deferred beyond age 62, the percentage of final compensation increases for each quarter year to age 67; final compensation is the employee's highest average annual pensionable compensation earned during any certain 36 month period.

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial 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 measurement period ended June 30, 2016, the active employee contribution rate is 6.88% of annual pay and the average employer's contribution rate is 7.505% of annual payroll. Employer contribution rates may change if plan contracts are amended.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2017, the District reported a pension liability of \$1,534,400 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating special districts, actuarially determined.

For the year ended June 30, 2017, the District recognized pension gain of \$103,148. At June 30, 2017, the District reported deferred outflows of resources of \$589,041 and deferred inflow

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

of resources of \$291,609.

Actuarial assumptions – For the period ended June 30, 2017, the total pension liability was determined by rolling forward the June 30, 2016 total pension liability. Both the June 30, 2017 and 2016 total pension liabilities were based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2015
Actuarial Cost Method	Entry Age Normal in accordance with the GASB 68
Actuarial Assumptions	
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% net of investment and administrative expenses
Mortality Rate Table	Based on CalPERS membership data
Payroll Growth Rate	3.00%
Retirement Age	Based on CalPERS experience study

**Note 8: Postemployment Healthcare Benefits**

**Plan Description**

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

**Funding Policy**

During the past two fiscal years, the District pre-funded these benefits in total.

GASB Statement 45 requires public entities to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statements of both the employer and trust set aside to pre-fund these benefits. The District has an account with the California Employers' Retiree Benefit Trust (CERBT), and has engaged an actuary to analyze the liabilities associated with its current retiree health program as of the valuation date of July 1, 2015. The actuarial report is dated February 12, 2016.

The annual required contribution (ARC) presented below is an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The ARC is adjusted annually by a 3% factor to approximate the additional cost of payroll using the projected payroll method. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

Annual required contribution	\$ 52,318
Interest on OPEB obligation	(1,007)
Adjustment to ARC	956
Annual OPEB cost	<u>52,267</u>
Contributions made	<u>(53,586)</u>
Increase (decrease) in net OPEB obligation	(1,319)
Net OPEB obligation (Asset) June 30, 2016	<u>(15,498)</u>
Net OPEB obligation (Asset) June 30, 2017	<u><u>\$ (16,817)</u></u>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

**Annual OPEB Costs and Net OPEB Obligation (Asset)**

For fiscal year 2016-2017, the District's annual OPEB cost (expenses) of \$52,267 was equal to the ARC plus accrued interest on unfunded prior year's OPEB obligations and plus an actuarial adjustment. Information on the annual OPEB cost, percentage of Annual OPEB cost contributed, and Net OPEB Obligation for the past three years is presented below:

<u>Fiscal Year End</u>	<u>Annual OPEB Cost</u>	<u>Actual Contribution</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2015	<u>\$65,728</u>	<u>\$325,354</u>	<u>495.0%</u>	<u>\$ (12,520)</u>
June 30, 2016	<u>\$50,876</u>	<u>\$53,854</u>	<u>105.9%</u>	<u>\$ (15,498)</u>
June 30, 2017	<u>\$52,267</u>	<u>\$53,586</u>	<u>102.5%</u>	<u>\$ (16,817)</u>

**Note 9: 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. The 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 worker's 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. The VCJPA can be contacted directly for additional financial information.

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 ended 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.



**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

**Note 10: Long-Term Debt**

The following is a summary of changes in long-term debt of the District for the year ended June 30, 2017:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated Absences	\$ 184,126		\$ 25,952	\$ 158,174	\$ 15,817
Capital Leases	131,430	\$ 115,745	58,531	188,644	63,006
Total	<u>\$ 315,556</u>	<u>\$ 115,745</u>	<u>\$ 84,483</u>	<u>\$ 346,818</u>	<u>\$ 78,823</u>

The District currently leases nine vehicles and their telephone system under capital leases. The leases are each for a sixty month period. The monthly payments on these nine vehicles total \$5,054. The annual payment on the telephone system is \$16,132. The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of June 30, 2017:

Year ending June 30:	Principal	Interest	Total
2018	\$63,006	\$13,770	\$76,776
2019	61,927	8,956	70,883
2020	35,617	4,566	40,183
2021	28,094	1,583	29,677
Total minimum future rentals	<u>\$188,644</u>	<u>\$28,875</u>	217,519
Less: Amount representing interest			<u>28,875</u>
Present value of net minimum lease payments			<u>\$ 188,644</u>

**Note 11: Operating Leases**

The District leases various pieces of office equipment and two vehicles under operating leases.

The following is a schedule by years of minimum future rentals on noncancelable operating leases as of June 30, 2017:

Year ending June 30:	
2018	\$ 25,062
2019	11,468
Total minimum future rentals	<u>\$ 36,530</u>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**Notes to Financial Statements (Continued)**

**Note 12: Potential Litigation**

There are currently two pending lawsuits against the District resulting from a personnel matter. The cases are in the early stages and the District's legal counsel cannot estimate a range of potential loss to the District. Counsel feels that the best estimate at this time is a verdict between \$0 to \$1,500,000. The District has insurance to cover these type of lawsuits. The District's insurance carrier has indicated that all losses resulting from these suits, if any, are covered by the District's insurance policy after the District's payment of their retention limit of \$20,000.



# **TAHIM & ASSOCIATES**

An Accountancy, Advisory & Financial Planning Firm

November 7, 2017

Board of Trustees  
San Gabriel Valley  
Mosquito & Vector Control District  
1145 No. Azusa Canyon Road  
West Covina, CA 91790

We have audited the financial statements of the San Gabriel Valley Mosquito and Vector Control District (District) for the year ended June 30, 2017, and have issued our report thereon dated November 7, 2017. Professional standards require that we provide you with the following information related to our audit.

### **Our Responsibility under Auditing Standards Generally Accepted in the United States of America**

Our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement and are fairly presented in accordance with accounting standards generally accepted in the United States of America. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of the District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

### **Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement, we will advise management about the appropriateness of accounting policies and their application. 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 that were both significant and unusual, and of which, under professional standards, we are required to inform you of, or transactions for which there is a lack of authoritative guidance or consensus.

### **Accounting Estimates**

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. No accounting estimates were utilized by the District in accomplishing its financial reporting.

### **Audit Adjustments**

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the financial reporting process (that is, cause future financial statements to be materially misstated). In our judgment, none of the adjustments we proposed, whether recorded or unrecorded, either individually or in the aggregate, indicate matters that could have a significant effect on the financial reporting process.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter 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.

### **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 governmental unit'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.

### **Issues Discussed Prior to Retention of Independent Auditors**

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

### **Difficulties Encountered in Performing the Audit**

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

Board of Trustees  
San Gabriel Valley Mosquito and  
Vector Control District  
Page 3

This information is intended solely for the use of the District and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Anne Tahim". The signature is written in a cursive, flowing style.

Tahim & Associates,  
a Professional Corporation

Anaheim, CA

# San Gabriel Valley Mosquito and Vector Control District District Manager's Report

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**Date:** December 8, 2017 **Item 6**

**Meeting of:** San Gabriel Valley Mosquito & Vector Control District  
Board of Trustees

**Subject** Consider Mid-Year Budget Adjustments to the FY 2017-18  
Budget

**Reference:** Attached

## Background

As a measure to help improve transparency and accountability of District finances, a midyear budget has been established for the Board of Trustees consideration. This mid-year budget provides a more thorough examination of District spending trends over the past three fiscal years. It also serves to communicate significant unplanned budget augmentations for board consideration.

The mid-year budget (Attachment A) has two significant changes from the adopted FY 2017/18 budget. At the time of approval, the FY 2017-18 Annual Budget (Attachment B) revenues were based on assumptions that annexations of the cities of Baldwin Park, South Pasadena, and Pasadena would be completed prior to the August 10, 2017 Los Angeles County annual tax role submission deadline for special benefit assessment districts. However, the timeline for the process of annexation is often difficult to determine due to scheduling of agreements, protest periods, and multiagency adoptions required to complete the process. As all three annexations concluded after the 2017/18 tax role submission deadline, the stated projected revenues of \$704,201.00 (FY 2017/18 Annual Budget line item 1100 - Benefit Estimate, New Cities) have been removed from Mid-year Budget revision line item 4010 - Assessments. The 2017/18 Epidemiological Laboratory Capacity Grant funds (FY 2017/18 Annual Budget line item 1110) were greater than anticipated (Mid-year Budget revision line item 4030 - Grants) due to the reallocation of funds previously reserved for the City of Pasadena Department of Public Health.

These two budget adjustments have been known to District staff, and spending practices have been restricted accordingly to maintain a balanced budget. Proposed full-time/seasonal staffing increases, and equipment/material purchases earmarked to have been made with the additional revenues have not been made. To accurately represent the financial position of the District subsequent to a negative revenue adjustment, two Budget Status Reports have been generated for the month of December. Budget Status Report 1 (Attachment C) shows the budget status prior to the revenue adjustments, and Budget Status Report 2 (Attachment D) shows the budget status subsequent to the revenue adjustments.

**Manager's Recommendation**

Approve adjustments as proposed.

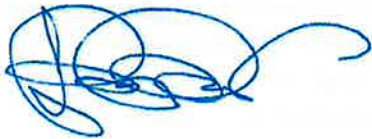
**Alternatives**

Do not approve the adjustments as proposed.

**Fiscal Impact**

The fiscal impact to the District is negligible as the two budget adjustments have been known to District staff, and spending practices have been restricted accordingly to maintain a balanced budget. Proposed full-time/seasonal staffing increases, and equipment/material purchases earmarked for purchase with these funds in the FY2017/18 Annual Budget have not been made.

**Respectfully Submitted,**



**Jared Dever  
District Manager**

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
 FY 17/18 BUDGET REVISION

Account Classification	2014 - 2015 Actual	2015 - 2016 Actual	2016 - 2017 Actual	2017 - 2018 Adopted Budget	2017 - 2018 Revised Budget
<b>Revenue</b>					
4000 · Service Revenue	6.00	15.00	9.00	0.00	0.00
4010 · Assessments	3,630,222.07	3,799,430.95	3,859,401.08	4,558,366.00	3,854,165.00
4050 · Interest, LA County	16,438.36	17,498.16	15,750.78	20,000.00	20,000.00
4060 · Interest Income, LAIF	848.61	7,437.28	8,112.68	8,000.00	8,000.00
4070 · Interest Income, Citizens Sweep	679.97	704.36	782.97	800.00	800.00
4030 · Grants	195.30	0.00	96,100.00	120,000.00	159,849.00
4040 · MVCAC Income	830.00	32,860.00	30,876.68	0.00	0.00
<b>Total Revenue</b>	<b>3,649,220.31</b>	<b>3,857,945.75</b>	<b>4,011,033.19</b>	<b>4,707,166.00</b>	<b>4,042,814.00</b>

Account Classification	2014 - 2015 Actual	2015 - 2016 Actual	2016 - 2017 Actual	2017 - 2018 Adopted Budget	2017 - 2018 Revised Budget
<b>SALARIES &amp; BENEFITS</b>					
<b>Salaries</b>					
6210 · Salaries - Exempt	496,648.78	523,362.59	458,808.16	492,763.00	492,763.00
6212 · Salaries - Non Exempt	748,995.62	1,060,184.77	1,160,917.62	1,513,900.00	1,513,900.00
6216 · Salaries - Overtime	9,235.10	0.00	1,701.21	15,000.00	15,000.00
6218 · Salaries - Vacation	56,975.87	92,322.24	138,612.99	94,000.00	94,000.00
6219 · Salaries - Holiday	42,217.36	63,423.06	93,884.35	115,000.00	115,000.00
6220 · Salaries - Sick Pay	35,767.45	59,175.17	76,719.91	75,000.00	75,000.00
6230 · Salaries - Part-time - XH	365,385.17	214,652.13	267,532.65	450,000.00	450,000.00
<b>Total Salaries</b>	<b>1,755,225.35</b>	<b>2,013,119.96</b>	<b>2,198,176.89</b>	<b>2,755,663.00</b>	<b>2,755,663.00</b>
<b>Payroll Taxes</b>					
6240 · Social Security	8,273.26	5,566.79	10,567.74	13,500.00	13,500.00
6140 · Medicare	25,574.97	29,357.04	32,137.35	40,615.00	40,615.00
6122 · Unemployment	24,179.82	19,374.52	10,799.93	25,000.00	25,000.00
<b>Total Payroll Taxes</b>	<b>58,028.05</b>	<b>54,298.35</b>	<b>53,505.02</b>	<b>79,115.00</b>	<b>79,115.00</b>
<b>Employee Benefits</b>					
6070 · Cafeteria Benefit	174,489.11	240,903.51	250,749.53	307,200.00	307,200.00
<b>Retirement - Employer</b>	178,961.51	206,402.19	232,021.03	0.00	0.00
6200 · Classic	0.00	0.00	0.00	201,219.24	201,219.24
6201 · PEPRA	0.00	0.00	0.00	78,880.76	78,880.76
<b>Total Retirement - Employer</b>	<b>178,961.51</b>	<b>206,402.19</b>	<b>232,021.03</b>	<b>280,100.00</b>	<b>280,100.00</b>
6050 · Retirement - Employee	69,105.95	0.00	0.00	0.00	0.00
6234 · Tuition Reimbursement	4,085.00	5,888.89	6,629.57	8,000.00	8,000.00
6051 · Management Car Allowance	9,300.00	8,800.00	10,100.00	9,600.00	9,600.00
6072 · Health Benefits - Retired EE	3,247.91	3,854.41	3,586.26	5,520.00	5,520.00
6074 · Post Retirement Benefits	322,106.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total Employee Benefits</b>	<b>761,295.48</b>	<b>515,849.00</b>	<b>553,086.39</b>	<b>660,420.00</b>	<b>660,420.00</b>
<b>Total SALARIES &amp; BENEFITS</b>	<b>2,574,548.88</b>	<b>2,583,267.31</b>	<b>2,804,768.30</b>	<b>3,495,198.00</b>	<b>3,495,198.00</b>



**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
 FY 17/18 BUDGET REVISION

Account Classification	2014 - 2015 Actual	2015 - 2016 Actual	2016 - 2017 Actual	2017 - 2018 Adopted Budget	2017 - 2018 Revised Budget
<b>ORGANIZATIONAL EXPENDITURES</b>					
6007 · Automobile Lease	30,203.61	50,129.66	67,898.72	106,900.00	106,900.00
6010 · Awards	848.02	1,331.09	1,736.38	1,800.00	1,800.00
6020 · Bank Charges	2,396.85	3,223.39	1,976.20	4,500.00	4,500.00
6030 · Board Expenses	26,880.20	26,413.51	25,995.48	32,600.00	32,600.00
<b>Communications</b>					
6312 · Communications, Field	21,541.15	20,343.25	19,731.40	26,000.00	26,000.00
6315 · Telephone, Internet	9,085.45	10,429.00	11,207.54	16,000.00	16,000.00
6320 · Telephone, Office	7,422.26	11,751.41	17,279.72	14,000.00	14,000.00
<b>Total Communications</b>	<b>38,048.86</b>	<b>42,523.66</b>	<b>48,218.66</b>	<b>56,000.00</b>	<b>56,000.00</b>
6035 · Computer Hardware	8,381.24	1,314.62	6,375.97	25,000.00	25,000.00
6036 · Computer Software	5,491.63	5,877.60	11,402.50	32,500.00	32,500.00
6073 · Equipment Lease	26,903.70	33,632.35	35,208.31	38,000.00	38,000.00
6075 · Fees & Assessments	2,543.82	4,130.91	4,252.20	4,400.00	4,400.00
6080 · Hiring Expenses	1,845.05	4,181.23	3,869.20	5,000.00	5,000.00
<b>Insurance</b>					
6100 · Liability	31,329.00	52,125.00	33,787.00	57,537.00	57,537.00
6110 · Workers Comp Insurance	41,685.00	69,983.00	94,186.00	121,416.00	121,416.00
6120 · Property	2,142.00	2,664.00	9,528.00	3,250.00	3,250.00
6085 · VCJPA General Fund	9,946.00	10,619.00	9,848.00	9,965.00	9,965.00
6111 · Other Insurance	1,358.12	1,035.12	-719.04	2,000.00	2,000.00
<b>Total Insurance</b>	<b>86,460.12</b>	<b>136,426.12</b>	<b>146,629.96</b>	<b>194,168.00</b>	<b>194,168.00</b>
<b>Maintenance</b>					
6040 · Building Maint.	30,788.33	47,648.71	35,339.66	39,800.00	39,800.00
6042 · Equipment Maint.	4,271.10	2,686.01	8,321.05	8,900.00	8,900.00
6044 · Grounds	1,623.03	998.69	3,383.45	7,000.00	7,000.00
<b>Total Maintenance</b>	<b>36,682.46</b>	<b>51,333.41</b>	<b>47,044.16</b>	<b>55,700.00</b>	<b>55,700.00</b>
6150 · Memberships	16,572.50	17,377.50	17,808.83	25,000.00	25,000.00
6170 · Miscellaneous Expenses	2,365.02	3,048.59	2,629.86	3,000.00	3,000.00
6185 · Postage	3,728.44	3,271.15	5,673.10	5,500.00	5,500.00
<b>Professional Services</b>					
6000 · Accounting	12,372.50	12,412.50	13,585.00	16,000.00	16,000.00
6130 · Legal	14,211.83	11,900.56	56,831.21	25,000.00	25,000.00
6190 · Other	1,700.00	4,200.00	38,916.07	5,000.00	5,000.00
6046 · Professional Services - IT	35,212.46	35,327.97	41,830.00	35,000.00	35,000.00
<b>Total Professional Services</b>	<b>63,496.79</b>	<b>63,841.03</b>	<b>151,162.28</b>	<b>81,000.00</b>	<b>81,000.00</b>
6192 · Research	0.00	7,500.00	8,000.00	8,000.00	8,000.00
6232 · Seminars and Meetings	42,680.54	42,341.14	41,537.74	40,000.00	40,000.00

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
**FY 17/18 BUDGET REVISION**

Account Classification	2014 - 2015 Actual	2015 - 2016 Actual	2016 - 2017 Actual	2017 - 2018 Adopted Budget	2017 - 2018 Revised Budget
<b>ORGANIZATIONAL EXPENDITURES - CONTINUED</b>					
<b>Supplies</b>					
6283 · Pesticides	83,459.71	53,857.48	45,476.90	50,000.00	50,000.00
6250 · Laboratory	24,760.38	39,603.00	53,363.78	65,000.00	65,000.00
6260 · Mechanical	24,759.00	18,561.97	18,114.25	30,000.00	30,000.00
6262 · Gasoline	40,153.84	37,005.86	38,136.98	55,000.00	55,000.00
6270 · Office Supplies	12,982.86	13,883.32	17,384.96	20,000.00	20,000.00
6280 · Operations	15,354.97	15,071.07	7,759.46	18,000.00	18,000.00
6290 · Public Information	29,356.23	42,559.47	36,337.04	37,500.00	37,500.00
6300 · Reference	2,470.08	1,093.79	1,078.94	2,000.00	2,000.00
6302 · Safety	9,895.19	10,382.66	12,372.56	15,000.00	15,000.00
<b>Total Supplies</b>	<b>243,192.26</b>	<b>232,018.62</b>	<b>230,024.87</b>	<b>292,500.00</b>	<b>292,500.00</b>
6304 · Surveillance, Aerial	9,889.23	0.00	21,198.00	25,000.00	25,000.00
6310 · Tax Collection	100,833.00	98,162.48	98,290.06	100,000.00	100,000.00
6330 · Training, CEU's	2,519.00	4,835.00	5,445.00	6,000.00	6,000.00
<b>Utilities</b>					
6340 · Electric	35,837.42	34,060.52	32,829.00	39,000.00	39,000.00
6341 · Natural Gas	2,208.50	2,136.32	2,435.72	3,200.00	3,200.00
6343 · Water	1,652.07	1,633.95	1,658.23	2,200.00	2,200.00
<b>Total Utilities</b>	<b>39,697.99</b>	<b>37,830.79</b>	<b>36,922.95</b>	<b>44,400.00</b>	<b>44,400.00</b>
6332 · Uniforms and Clothing	10,356.88	15,479.36	18,624.96	25,000.00	25,000.00
<b>Total ORGANIZATIONAL EXPENDITURES</b>	<b>802,017.21</b>	<b>886,223.21</b>	<b>1,037,925.39</b>	<b>1,211,968.00</b>	<b>1,211,968.00</b>

Account Classification	2014 - 2015 Actual	2015 - 2016 Actual	2016 - 2017 Actual	2017 - 2018 Adopted Budget	2017 - 2018 Revised Budget
<b>CAPITAL OUTLAY AND RESTRICTED</b>					
6005 · MVCAC Expenses	498.10	29,809.74	30,846.59	0.00	0.00
6006 · Grant Expenses	29,281.16	15,165.65	24,021.17	0.00	0.00
<b>Total Expense</b>	<b>29,779.26</b>	<b>44,975.39</b>	<b>54,867.76</b>	<b>0.00</b>	<b>0.00</b>
<b>CAPITAL OUTLAY</b>					
8000 · Capital Outlay - General	40,790.36	133,558.75	169,860.06	0.00	0.00
8001 · Capital Outlay - Grant	0.00	0.00	72,078.83	0.00	0.00
<b>Total CAPITAL OUTLAY</b>	<b>40,790.36</b>	<b>133,558.75</b>	<b>241,938.89</b>	<b>0.00</b>	<b>0.00</b>
<b>Total CAPITAL OUTLAY AND RESTRICTED</b>	<b>70,569.62</b>	<b>178,534.14</b>	<b>296,806.65</b>	<b>0.00</b>	<b>0.00</b>

Account Classification	2014 - 2015 Actual	2015 - 2016 Actual	2016 - 2017 Actual	2017 - 2018 Adopted Budget	2017 - 2018 Revised Budget
<b>NET REVENUE &amp; EXPENDITURES</b>	<b>202,084.60</b>	<b>209,921.09</b>	<b>-128,467.15</b>	<b>0.00</b>	<b>-664,352.00</b>



**San Gabriel Valley Mosquito and Vector Control District  
Proposed Budget FY 2017-2018**

**REVENUE**

Account Number	Description	FY 2017 Actuals est Jun 30 2017	FY 2017 Budget	Difference 2017 Actuals - 2017 Budget	Proposed FY 2018	Difference 2018 Proposed - 2017 Actuals	Difference 2018 Proposed - 2017 Budget
1100	Benefit Estimate	\$3,813,962	\$3,776,200	\$37,762	\$3,795,165	-\$37,762	\$18,965
1100	Benefit Estimate, New Cities	\$0	\$0	\$0	\$704,201	\$704,201	\$704,201
1110	PY Income, LA County	\$64,761	\$55,000	\$9,761	\$59,000	-\$5,761	\$4,000
	Other Income (ELC Grant)	\$95,000	\$0	\$95,000	\$120,000	\$25,000	\$120,000
1410	Interest, LA County	\$18,000	\$17,000	\$1,000	\$20,000	\$2,000	\$3,000
1415	Interest, Citizens Sweep	\$850	\$700	\$150	\$800	-\$50	\$100
1420	Interest, LAIF	\$8,000	\$4,100	\$3,900	\$8,000	\$0	\$3,900
	<b>Total Revenue</b>	<b>\$4,000,573</b>	<b>\$3,853,000</b>	<b>\$147,573</b>	<b>\$4,707,166</b>	<b>\$687,628</b>	<b>\$854,166</b>

**PERSONNEL EXPENSES**

Account Number	Description	FY 2017 Actuals est Jun 30 2017	FY 2017 Budget	Difference 2017 Actuals - 2017 Budget	Proposed FY 2018	Difference 2018 Proposed - 2017 Actuals	Difference 2018 Proposed - 2017 Budget
<b>Wages (Full Time)</b>							
6210	Salaries, Exempt	\$479,000	\$545,604	-\$66,604	\$492,763	\$13,763	-\$52,841
6212	Salaries, Non-Exempt	\$1,158,000	\$1,209,138	-\$51,138	\$1,513,900	\$355,900	\$304,762
6216	Salaries, Overtime	\$1,685	\$1,500	\$185	\$15,000	\$13,315	\$13,500
	<b>Sub Total</b>	<b>\$1,638,685</b>	<b>\$1,756,242</b>	<b>-\$117,557</b>	<b>\$ 2,021,663</b>	<b>\$382,978</b>	<b>\$265,421</b>

**Wages (Temporary)**

6230	Salaries	\$219,000	\$178,000	\$41,000	\$450,000	\$231,000	\$272,000
6231	Salaries, Overtime	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub Total</b>	<b>\$219,000</b>	<b>\$178,000</b>	<b>\$41,000</b>	<b>\$ 450,000</b>	<b>\$231,000</b>	<b>\$272,000</b>
	<b>Total Wages</b>	<b>\$1,857,685</b>	<b>\$1,934,242</b>	<b>-\$76,557</b>	<b>\$ 2,471,663</b>	<b>\$613,978</b>	<b>\$537,421</b>

**Overhead**

6140	Medicare	\$29,400	\$32,500	-\$3,100	\$40,615	\$11,215	\$8,115
6218	Salaries, Vacation	\$148,000	\$70,000	\$78,000	\$94,000	-\$54,000	\$24,000
6219	Salaries, Holiday	\$85,500	\$69,400	\$16,100	\$115,000	\$29,500	\$45,600
6200	Retirement, Employer	\$224,000	\$252,000	-\$28,000	280,100	\$56,100	\$28,100
6220	Salaries, Sick Pay	\$84,000	\$52,000	\$32,000	\$75,000	-\$9,000	\$23,000
6240	Social Security	\$8,860	\$7,766	\$1,094	13,500	\$4,640	\$5,734
	<b>Sub Total</b>	<b>\$579,760</b>	<b>\$483,666</b>	<b>\$96,094</b>	<b>\$ 618,215</b>	<b>\$38,455</b>	<b>\$134,549</b>

**Employee Benefits**

6070	Cafeteria Plan	\$260,000	\$260,000	\$0	\$307,200	\$47,200	\$47,200
6072	Hlth Benefits, Ret Employees	\$3,900	\$5,520	-\$1,620	\$5,520	\$1,620	\$0
6074	Post Retirement Benefits	\$50,000	\$50,000	\$0	\$50,000	\$0	\$0
6234	Tuition Reimbursement	\$5,500	\$8,000	-\$2,500	\$8,000	\$2,500	\$0
	<b>Sub Total</b>	<b>\$319,400</b>	<b>\$323,520</b>	<b>-\$4,120</b>	<b>\$ 370,720</b>	<b>\$51,320</b>	<b>\$47,200</b>

**Total Personnel Expenses**

	<b>Total Personnel Expenses</b>	<b>\$2,756,845</b>	<b>\$2,741,428</b>	<b>\$15,417</b>	<b>\$3,460,598</b>	<b>\$703,753</b>	<b>\$719,170</b>
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**San Gabriel Valley Mosquito and Vector Control District  
Proposed Budget FY 2017-2018**

**NON-PERSONNEL EXPENSES**

Account Number	Description	FY 2017 Actuals est Jun 30 2017	FY 2017 Budget	Difference 2017 Actuals - 2017 Budget	Proposed FY 2018	Difference 2018 Proposed - 2017 Actuals	Difference 2018 Proposed - 2017 Budget
6007	Vehicles	\$74,840	\$63,000	\$11,840	\$106,900	\$32,060	\$43,900
6010	Awards	\$1,800	\$1,500	\$300	\$1,800	\$0	\$300
6020	Bank Charges	\$4,000	\$9,800	-\$5,800	\$4,500	\$500	-\$5,300
6030	Board Expenses	\$27,850	\$29,200	-\$1,350	\$32,600	\$4,750	\$3,400
6035	Computers, Hardware	\$16,200	\$25,000	-\$8,800	\$25,000	\$8,800	\$0
6036	Computers, Software	\$14,500	\$11,000	\$3,500	\$32,500	\$18,000	\$21,500
6040	Maintenance, Building	\$36,000	\$39,500	-\$3,500	\$39,800	\$3,800	\$300
6042	Maintenance, Equipment	\$7,500	\$8,900	-\$1,400	\$8,900	\$1,400	\$0
6044	Maintenance, Grounds	\$2,500	\$4,000	-\$1,500	\$7,000	\$4,500	\$3,000
6046	Maintenance, Computers	\$33,500	\$35,000	-\$1,500	\$35,000	\$1,500	\$0
6051	Manager Contract Expenses	\$9,600	\$9,600	\$0	\$9,600	\$0	\$0
6073	Lease Equipment	\$38,000	\$26,000	\$12,000	\$38,000	\$0	\$12,000
6075	Fees and Assessments	\$4,200	\$3,800	\$400	\$4,400	\$200	\$600
6080	Hiring Expenses	\$4,700	\$5,000	-\$300	\$5,000	\$300	\$0
6085	VCJPA General Fund	\$10,619	\$9,137	\$1,482	\$9,965	-\$654	\$828
6100	Liability Insurance	\$52,125	\$55,863	-\$3,738	\$57,537	\$5,412	\$1,674
6110	Workers Comp Insurance	\$69,983	\$96,081	-\$26,098	\$121,416	\$51,433	\$25,335
6111	Other Insurance	\$1,250	\$2,000	-\$750	\$2,000	\$750	\$0
6120	Property Insurance	\$2,664	\$9,791	-\$7,127	\$3,250	\$586	-\$6,541
6122	Unemployment Insurance	\$12,500	\$25,000	-\$12,500	\$25,000	\$12,500	\$0
6130	Legal	\$15,000	\$12,000	\$3,000	\$25,000	\$10,000	\$13,000
6150	Memberships	\$17,000	\$20,000	-\$3,000	\$25,000	\$8,000	\$5,000
6170	Miscellaneous Expenses	\$2,600	\$3,000	-\$400	\$3,000	\$400	\$0
6185	Postage	\$4,200	\$3,500	\$700	\$5,500	\$1,300	\$2,000
6187	Professional Services, Audit	\$14,000	\$16,000	-\$2,000	\$16,000	\$2,000	\$0
6190	Professional Services	\$35,000	\$40,000	-\$5,000	\$5,000	-\$30,000	-\$35,000
6192	Research	\$8,000	\$8,000	\$0	\$8,000	\$0	\$0
6232	Seminars/Meetings	\$39,000	\$40,000	-\$1,000	\$40,000	\$1,000	\$0
6250	Supplies, Lab	\$77,000	\$50,000	\$27,000	\$65,000	-\$12,000	\$15,000
6260	Supplies, Mechanic	\$23,000	\$30,000	-\$7,000	\$30,000	\$7,000	\$0
6262	Supplies, Gas	\$40,000	\$55,000	-\$15,000	\$55,000	\$15,000	\$0
6270	Supplies, Office	\$18,000	\$18,000	\$0	\$20,000	\$2,000	\$2,000
6280	Supplies, Operations	\$15,000	\$18,000	-\$3,000	\$18,000	\$3,000	\$0
6283	Supplies, Pesticides	\$43,000	\$50,000	-\$7,000	\$50,000	\$7,000	\$0
6290	Supplies, Public Information	\$35,000	\$35,000	\$0	\$37,500	\$2,500	\$2,500
6300	Supplies, Reference	\$1,300	\$2,000	-\$700	\$2,000	\$700	\$0
6302	Supplies, Safety	\$12,000	\$10,000	\$2,000	\$15,000	\$3,000	\$5,000
6304	Surveillance, Aerial	\$25,000	\$15,000	\$10,000	\$25,000	\$0	\$10,000
6310	Tax Collection	\$98,836	\$100,000	-\$1,164	\$100,000	\$1,164	\$0
6312	Communications, Field	\$22,000	\$26,000	-\$4,000	\$26,000	\$4,000	\$0
6315	Telephone, Internet	\$11,000	\$12,000	-\$1,000	\$16,000	\$5,000	\$4,000
6320	Telephone, Office	\$18,400	\$13,000	\$5,400	\$14,000	-\$4,400	\$1,000
6330	Training, CEUs	\$5,200	\$5,000	\$200	\$6,000	\$800	\$1,000
6332	Uniforms and Clothing	\$17,500	\$16,500	\$1,000	\$25,000	\$7,500	\$8,500
6340	Utilities, Electric	\$35,000	\$39,000	-\$4,000	\$39,000	\$4,000	\$0
6341	Utilities, Natural Gas	\$2,935	\$3,200	-\$265	\$3,200	\$265	\$0
6343	Utilities, Water	\$1,280	\$2,200	-\$920	\$2,200	\$920	\$0
<b>Total Non-Personnel Expenses</b>		<b>\$1,060,582</b>	<b>\$1,111,572</b>	<b>-\$50,990</b>	<b>\$1,246,568</b>	<b>\$185,986</b>	<b>\$134,996</b>
<b>Total Budget</b>		<b>\$3,817,427</b>	<b>\$3,853,000</b>	<b>-\$35,573</b>	<b>\$4,707,166</b>	<b>\$889,739</b>	<b>\$854,166</b>

SGVMVCD  
Comparative YTD Actual to Full Year Budget  
Current Period 42% of Year Completed  
November 30, 2017  
**Prior to Revenue Adjustments**

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
<b>PERSONNEL EXPENSES</b>						
Salaries, Exempt	32,894.24	136,975.62	492,763.00	355,787.38	27.80	
Salaries - Non Exempt	155,424.26	543,070.01	1,513,900.00	970,829.99	35.87	
Salaries - Overtime	3,635.56	11,896.86	15,000.00	3,103.14	79.31	Pool work/aerial surveillance
Salaries - Vacation	8,697.15	47,852.73	94,000.00	46,147.27	50.91	Increased vacation usage
Salaries-Holiday	25,790.18	40,090.49	115,000.00	74,909.51	34.86	
Salaries, Sick Pay	5,080.16	26,506.46	75,000.00	48,493.54	35.34	
Salaries, Part-time - XH	7,115.68	151,548.93	450,000.00	298,451.07	33.68	
Management Car Allowance	500.00	3,100.00	9,600.00	6,500.00	32.29	
Cafeteria Benefit	25,759.81	113,006.29	307,200.00	194,193.71	36.79	
Hlth Benefits, Ret Emps	865.81	5,194.86	5,520.00	325.14	94.11	higher reimburse for mgr
Medicare	3,565.28	14,180.12	40,615.00	26,434.88	34.91	
Retirement - Employer	18,178.49	104,051.26	280,100.00	176,048.74	37.15	
Social Security	288.97	4,563.21	13,500.00	8,936.79	33.80	
Post Retirement Benefits	0.00	0.00	50,000.00	50,000.00	0.00	
<b>TOTAL PERSONNEL EXPENSES</b>	<b>287,795.59</b>	<b>1,202,036.84</b>	<b>3,462,198.00</b>	<b>2,260,161.16</b>	<b>34.72</b>	
<b>OPERATING EXPENSES</b>						
Awards	511.58	511.58	1,800.00	1,288.42	28.42	
Bank Charges	517.69	2,241.73	4,500.00	2,258.27	49.82	
Board expenses	2,049.50	10,925.93	32,600.00	21,674.07	33.52	
Computer Hardware	0.00	4,123.30	25,000.00	20,876.70	16.49	
Computer Software	239.50	26,922.22	32,500.00	5,577.78	82.84	Hr Software, Ersi maint renewal
Building maintenance	4,321.85	18,823.80	39,800.00	20,976.20	47.30	
Maintenance, equipment	0.00	620.80	8,900.00	8,279.20	6.98	
Maintenance, grounds	111.85	571.22	7,000.00	6,428.78	8.16	
Professional Services-IT	2,400.00	22,000.00	35,000.00	13,000.00	62.86	Legal inv pd by District
Lease Equipment	2,895.46	26,838.54	38,000.00	11,161.46	70.63	Telephone system annual lease
Fees & Assessments	0.00	3,401.48	4,400.00	998.52	77.31	LAFCO fees
Hiring expenses	323.33	1,959.45	5,000.00	3,040.55	39.19	
VCJPA General Fund	0.00	10,729.00	9,965.00	(764.00)	107.67	One time fee
Insurance, liability	0.00	58,890.00	57,537.00	(1,353.00)	102.35	One time fee
Workers Comp Insurance	0.00	121,342.00	121,416.00	74.00	99.94	One time fee
Other Insurance	0.00	518.80	2,000.00	1,481.20	25.94	

SGVMVCD  
Comparative YTD Actual to Full Year Budget  
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November 30, 2017  
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	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
Insurance, property	0.00	3,250.00	3,250.00	0.00	100.00	One time fee
Insurance, unemployment	531.30	3,499.15	25,000.00	21,500.85	14.00	
Legal	623.00	19,700.86	25,000.00	5,299.14	78.80	Legal inv pd by District
Memberships	6,358.00	18,028.26	25,000.00	6,971.74	72.11	MVCAC & AMCA dues
Miscellaneous expenses	60.29	1,374.43	3,000.00	1,625.57	45.81	Increased water delivery
Postage	0.00	2,501.23	5,500.00	2,998.77	45.48	Abatement notices
Prof. Services, Auditor	11,650.00	15,722.50	16,000.00	277.50	98.27	One time fee
Professional Services	1,165.00	1,165.00	5,000.00	3,835.00	23.30	
Research	0.00	0.00	8,000.00	8,000.00	0.00	
Seminars and meetings	1,334.43	3,067.44	40,000.00	36,932.56	7.67	
Tuition Reimbursement	0.00	1,995.00	8,000.00	6,005.00	24.94	
Supplies, laboratory	132.39	17,020.90	65,000.00	47,979.10	26.19	
Supplies, mechanical	47.79	7,425.31	30,000.00	22,574.69	24.75	
Supplies, gasoline	4,507.00	23,760.87	55,000.00	31,239.13	43.20	
Supplies, office	1,131.42	4,047.45	20,000.00	15,952.55	20.24	
Supplies, operations	1,181.51	13,034.02	18,000.00	4,965.98	72.41	Back Pack sprayers
Supplies, pesticides	0.00	8,777.43	50,000.00	41,222.57	17.55	
Supplies, public informat	178.96	22,307.67	37,500.00	15,192.33	59.49	Cornell Drawers, Tzu Chi Contract
Supplies, reference	0.00	0.00	2,000.00	2,000.00	0.00	
Supplies, safety	514.33	6,165.60	15,000.00	8,834.40	41.10	
Surveillance, Aerial	0.00	0.00	25,000.00	25,000.00	0.00	
Tax Collection	300.00	900.00	100,000.00	99,100.00	0.90	
Communications, field	2,055.84	9,663.50	26,000.00	16,336.50	37.17	
Telephone, Internet	951.46	4,547.46	16,000.00	11,452.54	28.42	
Telephone, Office	922.70	4,820.00	14,000.00	9,180.00	34.43	
Training, CEU's	0.00	3,140.00	6,000.00	2,860.00	52.33	Certification renewals
Uniforms and clothing	817.53	5,695.42	25,000.00	19,304.58	22.78	
Utilities, Electric	2,481.13	22,027.59	39,000.00	16,972.41	56.48	A/C use
Utilities, Natural Gas	151.45	676.92	3,200.00	2,523.08	21.15	
Utilities, Water	0.00	948.70	2,200.00	1,251.30	43.12	
Automobile Lease	6,148.86	30,702.24	106,900.00	76,197.76	28.72	
<b>TOTAL OPERATING EXPENSES</b>	<b>56,615.15</b>	<b>566,384.80</b>	<b>1,244,968.00</b>	<b>678,583.20</b>	<b>45.49</b>	
<b>TOTAL EXPENSES</b>	<b>344,410.74</b>	<b>1,768,421.64</b>	<b>4,707,166.00</b>	<b>2,938,744.36</b>	<b>37.57</b>	

SGVMVCD  
Comparative YTD Actual to Full Year Budget  
Current Period 42% of Year Completed  
November 30, 2017  
**Prior to Revenue Adjustments**

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized
<b>RESERVES</b>					
Reserve, Unallocated Gene	0.00	0.00	100,000.00	100,000.00	0.00
Reserve, Public Health Em	0.00	0.00	1,326,200.00	1,326,200.00	0.00
Reserve, Capital & Asset	0.00	0.00	612,923.00	612,923.00	0.00
Reserve, Pension Liability	0.00	0.00	200,258.00	200,258.00	0.00
<b>TOTAL RESERVES</b>	0.00	0.00	2,239,381.00	2,239,381.00	0.00

SGVMVCD  
Comparative YTD Actual to Full Year Budget  
Current Period 42% of Year Completed  
November 30, 2017

**Subsequent to Revenue Adjustments**

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
<b>PERSONNEL EXPENSES</b>						
Salaries, Exempt	32,894.24	136,975.62	317,763.00	180,787.38	43.11	
Salaries - Non Exempt	155,424.26	543,070.01	1,286,548.00	743,477.99	42.21	
Salaries - Overtime	3,635.56	11,896.86	15,000.00	3,103.14	79.31	Pool work/aerial surveillance
Salaries - Vacation	8,697.15	47,852.73	94,000.00	46,147.27	50.91	Increased vacation usage
Salaries-Holiday	25,790.18	40,090.49	95,000.00	54,909.51	42.20	
Salaries, Sick Pay	5,080.16	26,506.46	63,000.00	36,493.54	42.07	
Salaries, Part-time - XH	7,115.68	151,548.93	350,000.00	198,451.07	43.30	
Management Car Allowance	500.00	3,100.00	9,600.00	6,500.00	32.29	
Cafeteria Benefit	25,759.81	113,006.29	267,200.00	154,193.71	42.29	
Hlth Benefits, Ret Emps	865.81	5,194.86	5,520.00	325.14	94.11	higher reimburse for mgr
Medicare	3,565.28	14,180.12	40,615.00	26,434.88	34.91	
Retirement - Employer	18,178.49	104,051.26	250,100.00	146,048.74	41.60	
Social Security	288.97	4,563.21	13,500.00	8,936.79	33.80	
Post Retirement Benefits	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL PERSONNEL EXPENSES</b>	<b>287,795.59</b>	<b>1,202,036.84</b>	<b>2,807,846.00</b>	<b>1,605,809.16</b>	<b>42.81</b>	
<b>OPERATING EXPENSES</b>						
Awards	511.58	511.58	1,800.00	1,288.42	28.42	
Bank Charges	517.69	2,241.73	4,500.00	2,258.27	49.82	
Board expenses	2,049.50	10,925.93	32,600.00	21,674.07	33.52	
Computer Hardware	0.00	4,123.30	25,000.00	20,876.70	16.49	
Computer Software	239.50	26,922.22	32,500.00	5,577.78	82.84	Hr Software, Ersi maint renewal
Building maintenance	4,321.85	18,823.80	39,800.00	20,976.20	47.30	
Maintenance, equipment	0.00	620.80	8,900.00	8,279.20	6.98	
Maintenance, grounds	111.85	571.22	7,000.00	6,428.78	8.16	
Professional Services-IT	2,400.00	22,000.00	35,000.00	13,000.00	62.86	Legal inv pd by District
Lease Equipment	2,895.46	26,838.54	38,000.00	11,161.46	70.63	Telephone system annual lease
Fees & Assessments	0.00	3,401.48	4,400.00	998.52	77.31	LAFCO fees
Hiring expenses	323.33	1,959.45	5,000.00	3,040.55	39.19	
VCJPA General Fund	0.00	10,729.00	9,965.00	(764.00)	107.67	One time fee
Insurance, liability	0.00	58,890.00	57,537.00	(1,353.00)	102.35	One time fee
Workers Comp Insurance	0.00	121,342.00	121,416.00	74.00	99.94	One time fee
Other Insurance	0.00	518.80	2,000.00	1,481.20	25.94	



SGVMVCD  
Comparative YTD Actual to Full Year Budget  
Current Period 42% of Year Completed  
November 30, 2017

**Subsequent to Revenue Adjustments**

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
Insurance, property	0.00	3,250.00	3,250.00	0.00	100.00	One time fee
Insurance, unemployment	531.30	3,499.15	15,000.00	11,500.85	23.33	
Legal	623.00	19,700.86	25,000.00	5,299.14	78.80	Legal inv pd by District
Memberships	6,358.00	18,028.26	25,000.00	6,971.74	72.11	MVCAC & AMCA dues
Miscellaneous expenses	60.29	1,374.43	3,000.00	1,625.57	45.81	Increased water delivery
Postage	0.00	2,501.23	5,500.00	2,998.77	45.48	Abatement notices
Prof. Services, Auditor	11,650.00	15,722.50	16,000.00	277.50	98.27	One time fee
Professional Services	1,165.00	1,165.00	5,000.00	3,835.00	23.30	
Research	0.00	0.00	8,000.00	8,000.00	0.00	
Seminars and meetings	1,334.43	3,067.44	40,000.00	36,932.56	7.67	
Tuition Reimbursement	0.00	1,995.00	8,000.00	6,005.00	24.94	
Supplies, laboratory	132.39	17,020.90	65,000.00	47,979.10	26.19	
Supplies, mechanical	47.79	7,425.31	30,000.00	22,574.69	24.75	
Supplies, gasoline	4,507.00	23,760.87	55,000.00	31,239.13	43.20	
Supplies, office	1,131.42	4,047.45	20,000.00	15,952.55	20.24	
Supplies, operations	1,181.51	13,034.02	18,000.00	4,965.98	72.41	Back Pack sprayers
Supplies, pesticides	0.00	8,777.43	50,000.00	41,222.57	17.55	
Supplies, public informat	178.96	22,307.67	37,500.00	15,192.33	59.49	Cornell Drawers, Tzu Chi Contract
Supplies, reference	0.00	0.00	2,000.00	2,000.00	0.00	
Supplies, safety	514.33	6,165.60	15,000.00	8,834.40	41.10	
Surveillance, Aerial	0.00	0.00	25,000.00	25,000.00	0.00	
Tax Collection	300.00	900.00	100,000.00	99,100.00	0.90	
Communications, field	2,055.84	9,663.50	26,000.00	16,336.50	37.17	
Telephone, Internet	951.46	4,547.46	16,000.00	11,452.54	28.42	
Telephone, Office	922.70	4,820.00	14,000.00	9,180.00	34.43	
Training, CEU's	0.00	3,140.00	6,000.00	2,860.00	52.33	Certification renewals
Uniforms and clothing	817.53	5,695.42	25,000.00	19,304.58	22.78	
Utilities, Electric	2,481.13	22,027.59	39,000.00	16,972.41	56.48	A/C use
Utilities, Natural Gas	151.45	676.92	3,200.00	2,523.08	21.15	
Utilities, Water	0.00	948.70	2,200.00	1,251.30	43.12	
Automobile Lease	6,148.86	30,702.24	106,900.00	76,197.76	28.72	
<b>TOTAL OPERATING EXPENSES</b>	<b>56,615.15</b>	<b>566,384.80</b>	<b>1,234,968.00</b>	<b>668,583.20</b>	<b>45.86</b>	
<b>TOTAL EXPENSES</b>	<b>344,410.74</b>	<b>1,768,421.64</b>	<b>4,042,814.00</b>	<b>2,274,392.36</b>	<b>43.74</b>	

SGVMVCD  
Comparative YTD Actual to Full Year Budget  
Current Period 42% of Year Completed  
November 30, 2017

**Subsequent to Revenue Adjustments**

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized
<b>RESERVES</b>					
Reserve, Unallocated Gene	0.00	0.00	100,000.00	100,000.00	0.00
Reserve, Public Health Em	0.00	0.00	1,326,200.00	1,326,200.00	0.00
Reserve, Capital & Asset	0.00	0.00	612,923.00	612,923.00	0.00
Reserve, Pension Liability	0.00	0.00	200,258.00	200,258.00	0.00
<b>TOTAL RESERVES</b>	0.00	0.00	2,239,381.00	2,239,381.00	0.00

# San Gabriel Valley Mosquito and Vector Control District District Manager's Report

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Date: December 8, 2017 Item 7

Meeting of: San Gabriel Valley Mosquito & Vector Control District  
Board of Trustees

Subject: Consider Nominating a Candidate for Representative and a  
Candidate for Alternate Representative on the Board of the  
Los Angeles Local Agency Formation Commission

Reference: Attached

## Background

The Los Angeles Local Agency Formation Commission (LAFCO) is seeking nominations for a candidate for appointment as Representative and for Alternate Representative on the LAFCO Board.

To be eligible, the nominee(s) must be an elected official or appointed to our Board for a fixed term.

## Manager's Recommendation

Consider nominating a candidate(s) for Representative and Alternate Representative.

## Alternative

Do not nominate a candidate(s).

## Fiscal Impact

None

Yours Truly,



Jared Dever  
District Manager

OCT 10 2017

*Lagerlof Senecal  
Gosney & Kruse  
LLP*

SGVMVCD

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

**MEMORANDUM**

**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

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: \_\_\_\_\_