

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

December 9, 2016

7:00 AM

Agenda

1. Holiday Breakfast

2. Call to Order

Note: The public is requested to address an Agenda Item when the Board considers it.

3. Pledge of Allegiance and Silent Roll Call

4. Opportunity for Public Comment on Non-Agenda Items

The public is requested to provide a name/address and limit comment (s) to 5 minutes.

5. Departing Trustees

A. Elliott Rothman, City of Pomona

B. Jeff Templeman, City of San Dimas

C. Janice Nelson, City of Sierra Madre

6. Consent Calendar

All items in the Consent Calendar are routine and may be enacted by one motion unless a request is made to remove and consider it (them) as a separate action.

A. List of Claims for November 2016*

B. Budget Status Report for November 2016*

C. Minutes of Board of Trustees Meeting November 2016*

D. Surveillance Report*

E. Operations Report*

F. Education Program*

G. October 2015 Monthly Treasurer Report / District Working Balance for December 2016 *

7. Consider the Draft Audit Report for Fiscal Year 2015-2016*

(District Manager) (Action Required)

8. Annual Review of the District's Investment Policy*

(District Manager) (Action Required)

9. Consider Changes to Resolution 92-11, Personnel and Salary Resolution, Article IV, Harassment, Discrimination, and Retaliation*

(District Manager) (Action Required)

10. **Consider Changes to District Manager Job Description***
(District Manager) (Action Required)

11. **District Administration**
(District Manager) (No Action Required)
 - A. **Abatement Hearing Committee meeting on December 12, 2016**
 - B. **Holiday Schedule**
December 23-26, 2016
December 30, 2016 to January 2, 2017

12. **Disease Surveillance**
(Scientific Programs Manager) (Verbal Report) (No Action Required)

11. **Trustee Reports**
(Verbal Report) (No Action Required)

13. **New Business**
Opportunity for Trustees to request future agenda items
(Verbal)

14. **Adjournment**

CERTIFICATE OF POSTING

I, Esther Elliott, Administrative Secretary of the San Gabriel Valley Mosquito and Vector Control District, certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted this December 2, 2016 and not less than 72 hours prior to said meeting.

Copies of staff reports and supporting documentation pertaining to each item on this agenda are available for public viewing and inspection at San Gabriel Valley MVCD, Administration Building and Front Lobby. For further information regarding agenda items, please contact the office of the San Gabriel Valley MVCD at 626-814-9466 or via email at district@sgvmosquito.org

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact this District at 626-814-9466. Notification 48 hours prior to the meeting will enable staff to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 34.102.104 ADA TITLE II)



Esther Elliott, Clerk of the Board
San Gabriel Valley MVCD

**San Gabriel Valley
Mosquito and Vector Control District List of Claims November 2016**

Payroll Account	Description	Amount
6210	Salaries, Operations Manager	\$4,344.22
6210	Salaries, District Manager	\$5,173.83
6210	Salaries, Office Manager	\$3,720.93
6210	Salaries, Sci Program Manager	\$4,256.00
6210	Salaries, PIO	\$3,029.90
6212	Salaries, Admin Assistant	\$2,883.37
6212	Salaries, Exec Asst / Clerk of the Board	\$845.20
6212	Salaries, Vector Control Specialist II	\$2,424.61
6212	Salaries, Vector Control Specialist I	\$1,612.91
6212	Salaries, Vector Control Specialist II	\$1,518.04
6212	Salaries, Vector Control Specialist I	\$1,686.71
6212	Salaries, Vector Control Specialist I	\$2,357.20
6212	Salaries, Vector Control Specialist II	\$2,475.06
6212	Salaries, Mechanic	\$3,132.65
6212	Salaries, Vector Control Specialist I	\$1,612.91
6212	Salaries, Ops Asst	\$291.81
6212	Salaries, Ops Coordinator	\$3,442.04
6212	Salaries, Bldg & Grounds Maint	\$1,298.09
6212	Salaries, Vector Control Specialist I	\$1,897.60
6212	Salaries, Ed Specialist	\$2,653.23
6212	Salaries, Sr Vector Ecologist	\$2,981.22
6212	Salaries, Asst Vector Ecologist	\$2,377.91
6212	Salaries, Vector Ecologist	\$2,922.83
6212	Salaries, Asst Vector Ecologist	\$2,452.20
6212	Salaries, Data Analyst	\$1,375.74
6230	Part-time Salaries, Ex Help VC Tech	\$1,105.60
6230	Part-time Salaries, Ex Help VC Tech	\$1,105.60
6230	Part-time Salaries, Ex Help VC Tech	\$1,105.60
6230	Part-time Salaries, Ex Help VC Tech	\$1,105.60
6230	Part-time Salaries, Ex Help VC Tech	\$1,228.68
6230	Part-time Salaries, Ex Help VC Tech	\$1,105.60
6230	Part-time Salaries, Ex Help VC Tech	\$1,105.60
6230	Part-time Salaries, Ex Help VC Tech	\$1,258.95
6230	Part-Time Salaries, Ex Help VE	\$1,308.00
6230	Part-time Salaries, Ex Help VE	\$995.04
6230	Part-time Salaries, Ex Help VC Tech	\$186.57
6230	Part-time Salaries, Ex Help VC Tech	\$1,228.80
6230	Part-time Salaries, Ex Help VC Tech	\$737.21
6230	Bilingual compensation	
6051	Car allowance, Manager	\$500.00
6051	Car allowance, Sci Prog Mgr	\$300.00
6070	Employee Cash-out	\$3,398.26
6219	Salaries, Holiday	\$563.47

**San Gabriel Valley
Mosquito and Vector Control District List of Claims November 2016**

6220 Salaries, Sick Pay \$2,861.04
 6218 Salaries, Vacation \$2,708.39
 6216 Salaries, Overtime \$0.00
 6140 Employer Medicare \$1,224.29
 6240 Employer Social Security \$589.64
 Big Fish Payroll \$149.50
Total Payroll November 3, 2016 \$88,637.65

for Aug 5-Oct 14 2016
Total Payroll November 3, 2016

Accounts Payable November 3, 2016

Check#	Payee	Description	Amount
EFT 6070	Allied Administrators	Dental insurance premiums	\$2,049.45
EFT 2110	CA State Disbursement	Child Support for payroll 10/20	
EFT 6200	CalPERS	Ann unfunded liability	\$6,115.46
EFT -----	Nationwide Retirement	Employee liability	
EFT 6070		Cafeteria Benefit	\$0.01
EFT 6200	PERS	Employer contribution	\$5,878.33
14157 6040	Athens Services	Refuse pick up	\$171.08
14158 6343	Azusa Light and Water	Light and Water	\$112.11
14159 6036	CDW	Server	\$2,995.00
14160 6232	Charles Myers	Reimbursement for travel SOVE mtg	\$45.00
14161 6262	Chevron	Gasoline	\$3,447.95
14162 6340	Edison Co	Electricity	\$2,146.49
14163 6070	Flex Account Administration	Flex Premiums	\$820.79
14164 6130	Jenkins & Hogin	Legal fees	\$682.50
14165 6232	Kenn Fujioka	Reimbursement-travel	\$173.40
14166 6130	Liebert Cassidy	Legal fees	\$27.00
14167 6075	LA County Fire	Haz Mat Disclosure Program fees	\$1,172.00
14168 6232	Margaret Finlay	Stipend-Sep 2016 Board mtg	\$100.00
14169 6250	Praxair	Dry Ice	\$230.23
14170 6170	Readyfresh by Nestle	Arrowhead water	\$219.69
14171 6187	Tahim & Assoc	Audit	\$11,650.00
14172 6030	US Bank-Alba	Smart n Final-Board room supplies	\$10.58
14172 6035		Intuit-software	\$272.50
14172 6250	US Bank-Brisco	Amazon-lab supplies	\$111.87
14172 6185		FedEx-postage	\$292.28
14172 6030		Costco-Board room supplies	\$107.88
14172 6170		Costco-vending suplies (reimbursable)	\$116.38
14172 6270		Costco-office supplies	\$93.54
14172 6280		Costco-ops supplies	\$96.10
14172 6250		99 Cents Store-lab supplies	\$5.43
14172 6185		Amazon-postal supplies	\$18.52
14172 6250		San Dimas Grain	\$79.92
14172 6280		Amazon-ops supplies	\$37.74
14172 6250		Fisher Sci-Lab supplies	\$309.12
14172 6270	US Bank-Deacon	Amazon - office supplies	\$394.76

**San Gabriel Valley
Mosquito and Vector Control District List of Claims November 2016**

14172	6270	US Bank-Elliott	Office Depot-office supplies	\$55.13
14172	6185	US Bank-Elliott	USPS-Postage	\$42.39
14172	6332	US Bank-Elliott	Lands End-Uniforms	\$354.30
14172	6270	US Bank-Farned	Dollar Tree-office supplies	\$16.35
14172	6290	US Bank-Farned	Google-ad fee	\$142.73
14172	6290	US Bank-Farned	Network Solutions-subscription	\$9.97
14172	6290	US Bank-Farned	Facebook - Ad fee	\$286.01
14172	6290	US Bank-Farned	Constant Contact-subscription	\$40.00
14172	6290	US Bank-Farned	Adobe Creative Cloud-subscription	\$49.99
14172	6290	US Bank-Farned	Sitelock - webpage security	\$79.99
14172	6290	US Bank-Farned	Code 42 Software Inc-monthly charge online ba	\$19.98
14172	6036	US Bank-Fujioka	Delta-air fare UMCA, NWMVCA mtgs	\$50.00
14172	6232	US Bank-Fujioka	Enterprise-ground trans Utah MCA mtg	\$137.14
14172	6232	US Bank-Fujioka	Enterprise-ground trans MW MVCA mtg	\$153.29
14172	6232	US Bank-Fujioka	Shell-gas-NWMVCA mtg	\$6.62
14172	6232	US Bank-Fujioka	The Resort At Mt Welches NWMVCA mtg	\$401.01
14172	6232	US Bank-Fujioka	Southwest-air fare MVCAC mtg w/ CDPH	\$473.96
14172	6232	US Bank-Fujioka	Supershuttle-ground trans MVCAC mtg	\$30.68
14172	6185	US Bank-Hagele	USPS-mail	\$6.80
14172	6290	US Bank-Hagele	Vons-ed supplies	\$19.47
14172	6030	US Bank-Hagele	Vons-Board room supplies	\$1.69
14172	6290	US Bank-Nelson	Home Depot-ed supplies	\$46.08
14172	6250	US Bank-Nelson	99 Cents Only-lab supplies	\$18.43
14172	6250	US Bank-Nelson	Dollar Tree-lab supplies	\$2.00
14172	6302	US Bank-Niffenegger	Red Wing-safety shoes	\$142.88
14172	6040	US Bank-Niffenegger	Raptor Tools-bldg maint eqpmt	\$60.07
14172	6260	US Bank-Niffenegger	Il*Identifix, Inc-Monthly subscriptions	\$318.00
14172	6260	US Bank-Niffenegger	Paypal-(Autoliff)-auto supplies	\$16.50
14172	6260	US Bank-Niffenegger	Harbor Freight-auto parts	\$15.23
14172	6262	US Bank-Niffenegger	Oil Lee-auto supplies	\$10.35
14172	6250	US Bank-Niffenegger	Raptor Tools-lab supplies	\$180.21
14172	6280	US Bank-Niffenegger	Raptor Tools-ops supplies	\$300.36
14172	6260	US Bank-Niffenegger	Interstate Battery-truck batteries	\$84.97
14172	6260	US Bank-Niffenegger	Ramona Auto Parts-forklift parts	\$106.25
14172	6260	US Bank-Niffenegger	IATN,Net-individual membership	\$19.00
14172	6260	US Bank-Niffenegger	Advantage Ford-auto repair	\$1,571.78
14172	6185	US Bank-Tanaka	USPS - Postage abatement process	\$19.41
14172	6190	US Bank-Tanaka	County Registrar-CEQA posting	\$28.75
14172	6302	US Bank-Tanaka	Red Wing-safety shoes (3)	\$546.89
14172	6280	US Bank-Tanaka	Petco-ops supplies	\$38.12
14172	6280	US Bank-Tanaka	Big Five-stop watches	\$65.33
14172	6280	US Bank-Tanaka	Walmart-ops supplies	\$77.01
14172	6280	US Bank-Tanaka	Forestry Suppliers-ops supplies	\$257.92

**San Gabriel Valley
Mosquito and Vector Control District List of Claims November 2016**

14172	6302	Forestry Suppliers-safety supplies	\$158.50
14172	6250	Univar-lab supplies	\$85.33
14172	6302	CalOlympic-safety supplies	\$1,025.66
14172	6302	US Safety andSupply-safety supplies	\$54.95
14172	6040	Home Depot-bldg maint supplies	\$45.71
14172	6232	ABM Pkg-mtg Zika preparedness	\$27.50
14172	6232	Supershuttle-ground trans UC Davis mtg	\$54.00
14172	6232	Ontario Airport-pkg UC Davis mtg	\$18.00
14172	6270	Aliso Niguel Instruments-error (reimburable)	\$10.00
14173	6046	Contract support, laptop setup, MS Exchange 201	\$3,500.00
		Total Accounts Payable November 3, 2016	\$51,265.80

Payroll November 17, 2016

Account	Description	Amount
6210	Salaries, Operations Manager	\$3,909.80
6210	Salaries, District Manager	\$5,173.83
6210	Salaries, Office Manager	\$3,348.84
6210	Salaries, Sci Program Manager	\$3,830.40
6210	Salaries, PIO	\$2,750.83
6212	Salaries, Admin Assistant	\$1,441.68
6212	Salaries, Exec Asst /Clerk of the Board	\$2,482.78
6212	Salaries, Vector Control Specialist II	\$2,424.61
6212	Salaries, Vector Control Specialist I	\$1,405.69
6212	Salaries, Vector Control Specialist II	\$1,518.04
6212	Salaries, Vector Control Specialist I	\$1,349.37
6212	Salaries, Vector Control Specialist I	\$2,121.48
6212	Salaries, Vector Control Specialist II	\$2,475.06
6212	Salaries, Mechanic	\$1,566.32
6212	Salaries, Vector Control Specialist I	\$1,433.70
6212	Salaries, Ops Coordinator	\$812.55
6212	Salaries, Bldg & Grounds Maint	\$1,168.28
6212	Salaries, Vector Control Specialist I	\$1,707.84
6212	Salaries, Ed Specialist	\$2,408.61
6212	Salaries, Sr Vector Ecologist	\$3,518.81
6212	Salaries, Asst Vector Ecologist	\$2,140.12
6212	Salaries, Vector Ecologist	\$2,801.05
6212	Salaries, Asst Vector Ecologist	\$1,961.76
6212	Salaries, Data Analyst	\$1,181.84
6230	Part-time Salaries, Ex Help VC Tech	\$1,547.84
6230	Part-time Salaries, Ex Help VC Tech	\$1,326.72
6230	Part-time Salaries, Ex Help VC Tech	\$884.48
6230	Part-time Salaries, Ex Help VC Tech	\$953.58
6230	Part-time Salaries, Ex Help VC Tech	\$1,105.81
6230	Part-time Salaries, Ex Help VC Tech	\$1,547.84
6230	Part-time Salaries, Ex Help VC Tech	\$884.48
6230	Part-time Salaries, Ex Help VC Tech	\$1,177.20

**San Gabriel Valley
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6230	Part-time Salaries, Ex Help VE	\$1,831.20
6230	Part-time Salaries, Ex Help VC Tech	\$1,133.24
6230	Part-time Salaries, Ex Help VC Tech	\$442.24
6230	Part-time Salaries, Ex Help VC Tech	\$1,105.92
6230	Part-time Salaries, Ex Help VC Tech	\$1,105.81
	Bilingual compensation	\$550.00
6051	Car allowance, Manager	
6051	Car allowance, Sci Prog Mgr	
6070	Employee Cash-out	\$3,429.26
6219	Salaries, Holiday	\$6,813.40
6220	Salaries, Sick Pay	\$4,828.09
6218	Salaries, Vacation	\$2,504.49
6216	Salaries, Overtime	\$0.00
6140	Employer Medicare	\$1,030.18
6240	Employer Social Security	\$634.98
	Big Fish Payroll	\$219.00
	Total Payroll November 17, 2016	\$89,989.05

Accounts Payable Check#	November 17, 2016	Payee	Description	Amount
EFT	6070	AFLAC	Supplemental insurance	\$522.50
EFT	2110	CA State Disbursement	Child Support for payroll 10/20	
EFT	-----	Nationwide Retirement	Employee liability	\$0.01
EFT	6200	PERS	Employer Contribution	\$5,870.26
14174				
14175	6030	Abraham Cruz	Trustee reimbursement	\$100.00
14176	6030	Andre Quintero	Trustee reimbursement	\$100.00
14177	6290	Apex Translations	Translation services	\$909.00
14178	6332	Aramark Uniform Services	Uniforms	\$1,589.30
14178	6302		Supplies, hand sanitizer services	\$68.48
14178	6040		Mats, towels, lockers, etc.	\$338.20
14179	6030	Becky Shevlin	Trustee reimbursement	\$100.00
14180	6030	Bill Alarcon	Trustee reimbursement	\$100.00
14181	6073	Canon Financial Services	Canon graphics equipment & accessories	\$1,388.93
14182	6030	Charles Myers	Trustee reimbursement	\$100.00
14183	6030	Corey Calaycay	Trustee reimbursement	\$100.00
14184	6030	Dan Holloway	Trustee reimbursement	\$100.00
14185	6260	Eagle Auto Collision	Auto repairs (reimbursable)	\$4,170.25
14186	6030	Elliott Rothman	Trustee reimbursement	\$100.00
14187	6007	Enterprise Fleet Management	Vehicle Lease Charge	\$5,527.51
14188	6030	Harold Bissner III	Trustee reimbursement	\$100.00
14189	6030	Henry Morgan	Trustee reimbursement	\$100.00
14189	6232		Per Diem-MVCAC Fall mtg	\$49.50
14190	6040	J&J Janitorial Services	Janitorial service	\$1,247.00
14191	6030	Janice Nelson	Trustee reimbursement	\$100.00

**San Gabriel Valley
Mosquito and Vector Control District List of Claims November 2016**

14192	6030	Jeff Templeman	Trustee reimbursement	\$100.00
14193	6030	Joseph Leon	Trustee reimbursement	\$100.00
14194	6030	Joe Rocha	Trustee reimbursement	\$100.00
14195	6030	Juli Costanzo	Trustee reimbursement	\$100.00
14196	6232	Kenn Fujioka	Per diemMVCAC planning mtg	\$120.00
14197	6250	Life Technologies	Lab equipment	\$66,127.36
14198	6030	Manny Garcia	Trustee reimbursement	\$100.00
14199	6030	Mary Su	Trustee reimbursement	\$100.00
14200	6070	Medical Eye Services	Vision premiums	\$259.24
14201	6030	Mike Spence	Trustee reimbursement	\$100.00
14202	6042	Pacific Tank Engineering	Tank removal	\$5,520.00
14203	6130	Regional Government Services	Employee search	\$425.00
14204	6030	Richard Barakat	Trustee reimbursement	\$100.00
14205	6030	Robert Neher	Trustee reimbursement	\$100.00
14206	6030	Roger Chandler	Trustee reimbursement	\$100.00
14207	6270	Staples Credit	Office supplies	\$161.13
14208	6310	State Board of Equalization	Unpaid sales tax	\$331.22
14209	6315	Telepacific Communications	Internet charges	\$899.00
14209	6320		Office phones	\$843.66
14210	6341	The Gas Co	Natural gas bill	\$143.94
14211	6250	Thermal Combustion Innovators	Medical waste pickup	\$91.57
14212	6040	United Air Conditioning	HVAC service and repair	\$1,647.19
14213	6312	Verizon Wireless	Monthly, District field phones	\$1,734.41
		Total Accounts Payable November 17, 2016		\$102,084.66

Petty Cash Check	November 2016 Account	Payee	Description	Amount
			Total Payroll	\$178,626.70
			Total Accounts Payable	\$153,350.46
			TOTAL LIABILITIES	\$331,977.16
			Trust Warrant 658	\$331,977.16

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized
PERSONNEL EXPENSES					
Salaries, Exempt	32,093.21	192,774.08	545,604.00	352,829.92	35.33
Salaries - Non Exempt	66,384.51	423,785.38	1,209,138.00	785,352.62	35.05
Salaries - Overtime	0.00	0.00	1,500.00	1,500.00	0.00
Salaries - Vacation	5,212.88	33,111.23	70,000.00	36,888.77	47.30 vacation season
Salaries-Holiday	7,376.87	22,779.54	69,400.00	46,620.46	32.82
Salaries, Sick Pay	7,689.13	27,143.19	52,000.00	24,856.81	52.20 seasonal sick pay
Salaries, Part-time - XH	28,623.21	124,304.46	178,000.00	53,695.54	69.83 seasonals
Management Car Allowance	800.00	4,000.00	9,600.00	5,600.00	41.67
Cafeteria Benefit	10,193.01	99,805.92	260,000.00	160,194.08	38.39
Hlth Benefits, Ret Emps	0.00	1,486.15	5,520.00	4,033.85	26.92
Medicare	2,254.47	12,275.88	32,500.00	20,224.12	37.77
Retirement - Employer	17,864.05	89,020.25	252,000.00	162,979.75	35.33
Social Security	1,224.62	5,796.25	7,766.00	1,969.75	74.64 seasonals
Post Retirement Benefits	0.00	0.00	50,000.00	50,000.00	0.00
TOTAL PERSONNEL EXPENSES	179,715.96	1,036,282.33	2,743,028.00	1,706,745.67	37.78
OPERATING EXPENSES					
Awards	0.00	542.04	1,500.00	957.96	36.14
Bank Charges	410.10	1,258.62	9,800.00	8,541.38	12.84
Board expenses	2,369.65	10,856.86	29,200.00	18,343.14	37.18
Computer Hardware	272.50	6,553.23	25,000.00	18,446.77	26.21
Computer Software	3,014.98	8,432.76	11,000.00	2,567.24	76.66
Building maintenance	3,509.25	26,792.82	39,500.00	12,707.18	67.83 Cabling & roof repairs
Maintenance, equipment	5,520.00	5,520.00	8,900.00	3,380.00	62.02 tank removal
Maintenance, grounds	0.00	390.03	4,000.00	3,609.97	9.75
Computers ,Maintenance	3,500.00	13,165.00	35,000.00	21,835.00	37.61
Lease Equipment	1,388.93	24,435.95	26,000.00	1,564.05	93.98 Annual telephone system lease
Fees & Assessments	1,172.00	3,732.47	3,800.00	67.53	98.22 LAFCO fees
Hiring expenses	0.00	2,744.95	5,000.00	2,255.05	54.90 Seasonals
VCJPA General Fund	0.00	9,848.00	9,137.00	(711.00)	107.78 one time fee
Insurance, liability	0.00	55,863.00	55,863.00	0.00	100.00 one time fee
Workers Comp Insurance	0.00	96,336.00	96,081.00	(255.00)	100.27 one time fee
Other Insurance	0.00	367.74	2,000.00	1,632.26	18.39

Comparative YTD Actual to Full Year Budget
Current Period 42% of Year Completed
November 30, 2016

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized
Insurance, property	0.00	9,528.00	9,791.00	263.00	97.31
Insurance, unemployment	1,201.41	(1,082.43)	25,000.00	26,082.43	(4.33)
Legal	1,134.50	5,334.50	12,000.00	6,665.50	44.45
Memberships	0.00	10,000.00	20,000.00	10,000.00	50.00
Miscellaneous expenses	336.07	906.41	3,000.00	2,093.59	30.21
Postage	379.40	2,460.45	3,500.00	1,039.55	70.30
Prof. Services, Auditor	11,650.00	13,382.50	16,000.00	2,617.50	83.64
Professional Services	0.00	21,453.50	40,000.00	18,546.50	53.63
Research	0.00	0.00	8,000.00	8,000.00	0.00
Seminars and meetings	1,683.98	5,546.99	40,000.00	34,453.01	13.87
Tuition Reimbursement	0.00	2,176.50	8,000.00	5,823.50	27.21
Supplies, laboratory	67,241.47	76,736.24	50,000.00	(26,736.24)	153.47
Supplies, mechanical	7,908.17	12,091.58	30,000.00	17,908.42	40.31
Supplies, gasoline	3,464.92	18,214.45	55,000.00	36,785.55	33.12
Supplies, office	730.91	4,284.73	18,000.00	13,715.27	23.80
Supplies, operations	901.33	3,791.65	18,000.00	14,208.35	21.06
Supplies, pesticides	0.00	6,887.33	50,000.00	43,112.67	13.77
Supplies, public informat	1,583.24	26,672.39	35,000.00	8,327.61	76.21
Supplies, reference	0.00	680.56	2,000.00	1,319.44	34.03
Supplies, safety	1,997.36	8,023.95	10,000.00	1,976.05	80.24
Surveillance, Aerial	0.00	0.00	15,000.00	15,000.00	0.00
Tax Collection	331.22	11,480.06	100,000.00	88,519.94	11.48
Communications, field	1,734.41	8,684.11	26,000.00	17,315.89	33.40
Telephone, Internet	899.00	4,495.00	12,000.00	7,505.00	37.46
Telephone, Office	843.66	7,668.04	13,000.00	5,331.96	58.98
Training, CEU's	0.00	2,935.00	5,000.00	2,065.00	58.70
Uniforms and clothing	1,943.60	8,871.30	16,500.00	7,628.70	53.77
Utilities, Electric	2,146.49	18,204.67	39,000.00	20,795.33	46.68
Utilities, Natural Gas	143.94	726.84	3,200.00	2,473.16	22.71
Utilities, Water	112.11	578.80	2,200.00	1,621.20	26.31
Automobile Lease	5,527.51	22,017.23	63,000.00	40,982.77	34.95
TOTAL OPERATING EXPENSES	135,052.11	579,589.82	1,109,972.00	530,382.18	52.22
TOTAL EXPENSES	314,768.07	1,615,872.15	3,853,000.00	2,237,127.85	41.94

one time fee
Futa refund
MVCAC dues
replenished postage machine
One time fee
District business, annexation fees
PCR equipment/ grant monies
publications/grant monies
Safety boots and equipment
New telephone equipment
certification renewals
additional employees
A/C expense

SGVMVCD
Comparative YTD Actual to Full Year Budget
Current Period 42% of Year Completed
November 30, 2016

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized
RESERVES					
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
TOTAL RESERVES	0.00	0.00	2,039,123.00	2,039,123.00	0.00

San Gabriel Valley Mosquito & Vector Control District
Board of Trustees Meeting
November 18, 2016
Minutes

Trustees Attending

- 1 Joseph Rocha (Azusa)
- 2 Roger Chandler (Arcadia)
- 3 Rick Barakat (Bradbury)
- 4 Henry Morgan (Covina)
- 5 Corey Calaycay (Claremont)
- 6 Harold Bissner (Co. of LA)
- 7 Andre Quintero (El Monte)
- 8 Charles Myers (Glendora)
- 9 Manuel Garcia (Irwindale)
- 10 Dan Holloway (La Puente)
- 11 Robert Neher (La Verne)
- 12 Dan Kirby (Monrovia)
- 13 Joseph Leon (Monterey Park)
- 14 Elliott Rothman (Pomona)
- 15 Bill Alarcon (Rosemead)
- 16 Jeffrey Templeman (San Dimas)
- 17 Juli Costanzo (San Gabriel)
- 18 Janice Nelson (Sierra Madre)
- 19 Mary Su (Walnut)
- 20 Mike Spence (West Covina)

Trustees Absent

- 1 Stephen Sham (Alhambra)
- 2 Margaret Finlay (Duarte)
- 3 Cynthia Sternquist (Temple City)

Staff Attending

- Kenn Fujioka
Wakoki Wekesa
Jason Farned
Ramona Deacon
Kim Nelson
Marta Tanaka

Guest

- Henry Eng, Auditor

1. Call to Order

President Bissner called the meeting to order at 7:00 am.

2. Pledge of Allegiance and Silent Roll Call

The Pledge of Allegiance was led by Trustee Calaycay.

3. Opportunity for Public Comment on Non-Agenda Items

None

4. Consent Calendar

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

A. List of Claims for October 2016 *

B. Budget Status Report for October 2016 *

C. Minutes of Board of Trustees Meeting October 2016 *

D. Surveillance Report *

E. Operations Report *

F. Education Program *

G. September 2016 Monthly Treasurer Report / District Working Balance for November 2016 *

H. Abatement Update *

5. District Administration

District Manager Kenn Fujioka informed the Board of the following:

A. Holiday Schedule:

- a. **Thanksgiving Holiday, November 24-25, 2016**
- b. **Christmas Holiday, December 23-26, 2016**
- c. **New Year's Holiday Friday, December 30, 2016 to January 2, 2017**

B. Certification Exam: November 17, 2016

District Manager Kenn Fujioka stated that several staff took the state exam which would certify them as vector control specialists.

C. City of Pasadena Annexation

Kenn reported that the application to annex the City of Pasadena is almost complete and awaiting information from the City.

D. Epidemiology and Lab Capacity Grant Application

Kenn apprised the Board that the Greater LA Vector Control District, and the County of Los Angeles, and the District applied for funding through the CDC's Epidemiology and Lab Capacity Grant program for staffing and equipment. We anticipate hearing the results by December 30th.

6. Disease Surveillance

Scientific Programs Manager Wakoli Wekesa reported that the season is ending and the weather has been helpful. We had over 69 pools of mosquitoes test positive for WNV which is a record, and 11 dead birds with 24 human cases within the District which is about average for the last four years.

Although this year we are focused on Zika, we shouldn't underestimate WNV. He reminded the Board that the entire District is infested with invasive *Aedes*. He mentioned that *Aedes aegypti* had been found along the 60 freeway and believes that this more aggressive species will be coming into our District next year.

7. Trustee Reports

None

8. New Business

None

9. Adjournment

A motion by Trustee Calaycay to adjourn the meeting was seconded and unanimously approved. The meeting was adjourned at 7:08 pm



Surveillance Activities during November 2016

I. Mosquito Collections and Mosquito Pools for Arbovirus Surveillance

Location	Mean mosquitoes per trap	
	CO ₂	Gravid
Eaton Canyon Ntr Ctr – Altadena	n/a	2*
South Hills Park – Glendora	n/a	19*
Santa Fe Dam -Irwindale	n/a	9*
Cal Polu Univ - Pomona	n/a	2*
Hellman Ave – Rosemead	n/a	5*
Bonelli Park – San Dimas	0.0	6*
San Dimas Cyn Park – San Dimas	n/a	11*
Gartel Ave – Walnut	n/a	0
Creekside Park – Walnut	n/a	46*
Heritage Park – West Covina	0.5	0

* Mosquito pool(s) tested

▪ Black flies present

No mosquito pools collected in the District were positive for WNV during November. The trap numbers and pools listed above were collected from gravid and CO₂ traps. Additional pools from BG sentinel traps used to collect *Aedes* mosquitoes are not listed above. There have been 69 WNV positive pools within the District in 2016 out of 702 pools collected. In California during 2016, 3,491 mosquito pools from 31 counties have been WNV-positive; 434 were collected in Los Angeles County.

II. Mean Maximum-Minimum Temperatures (degrees Fahrenheit)

	LA Civic Ctr max/min T°	Burbank max/min T°	Pasadena max/min T°	San Gabriel max/min T°	Ontario max/min T°	District max/min T°
Nov 2016	76.6/54.7	76.4/51.3	77.5/54.8	78.2/52.5	77.5/49.2	80.7/52.9
Nov 2015	73.9/51.7	72.3/47.0	74.1/50.8	74.3/48.4	72.3/44.5	76.6/48.8
Nov 2014	76.6/55.7	76.2/52.8	76.9/55.5	78.6/54.4	75.9/51.6	79.4/53.6
Nov 2013	74.5/54.5	76.0/53.4	74.2/54.1	75.5/52.3	73.4/50.2	76.7/51.9
Nov 5-yr mean	72.4/52.8	72.3/49.3	73.3/52.2	74.1/50.4	72.7/48.4	75.8/50.3
Nov 2004	68.1/50.2	67.0/46.5	67.4/49.2	69.2/47.4	66.4/46.7	

Precipitation

	LA Civic Ctr	Burbank	Pasadena	San Gabriel	Ontario	District
Nov 2016	0.86	1.12	1.61	0.87	0.83	0.72
Nov 2015	0.01	0.00	0.07	0.03	0.45	0.09
Nov 2014	0.45	0.80	0.45	n/a	1.06	0.49
Nov 2013	0.62	0.12	1.08	0.00	0.32	0.58
Nov 5-yr mean	0.71	0.89	0.98	n/a	0.83	0.65
Nov 2004	0.20	0.47	1.60	0.50	0.93	

III. Dead Birds

No dead birds tested positive for WNV in the District during November. In California for 2016, one

hundred dead birds have tested positive for WNV in September, bringing the total to 1346 dead birds from 33 counties. In 2016, 124 of these were from Los Angeles County and 11 from the District.

IV. Sentinel Chicken Sera

In 2016, the District has had 24 chickens positive for WNV from the cities of Altadena, Arcadia, Claremont, Glendora, Irwindale, Monterey Park, Pomona and Walnut. In California there are 342 WNV positive chickens from 19 counties; 125 in Los Angeles County.

V. Human Illness

The current number of human cases with WNV in California is currently 396 for 2016 including 137 from Los Angeles County. No cases were reported within the District in November, the total count is still 24 for 2016. Additionally there are two reported cases in the City of Baldwin Park, five in Pasadena, and two in South Pasadena for the year.

VI. Invasive *Aedes* species

In November there were a total of 149 sites positive for *Aedes* species from 1,406 inspections that is 10.6 percent of all properties inspected were positive for invasive *Aedes*. Door-to-door inspections and damp and toss in the overall sanitation effort have been the cornerstone of our *Aedes* surveillance and control. It has been effective in helping us clearly map and delineate the extent of the infestation and effectiveness of our control strategies. At the end of November, 2106 invasive *Aedes* is in all our cities including Baldwin Park and South Pasadena. The “Albo Crew” did a fantastic job this year and the favorable weather was helpful. November 18th, 2016 was the last day for the crew except three who are working through the winter. Together with the County and State, the District has tested control strategies for a possible local Zika transmission. The adult *Aedes* collected in BG sentinel traps were test at UC Davis for chikungunya, dengue, St. Louis encephalitis, West Nile, western equine encephalomyelitis, and Zika viruses; and all were negative for each of these viruses.

VII. Black Fly

Black fly larvae and adults were collected from Azusa, Glendora, West Covina and Walnut in the month of November. Black fly counts were low at all sites.

VIII. Notes:



Happy Holidays!

Operations Report for November 2016
Underground Summary

Treatment Dates for El Monte, Arcadia: 11/1/16 – 11/30/16

Summary: Sporadic rainfall in November flushed through the underground system, clearing stagnant pockets of nutrient-rich water for mosquitoes to complete their life cycle. This also meant that the underground team could only inspect and treat the known “hot spots” in the underground system for El Monte and Arcadia once this month.

a. El Monte

We inspected and treated nine drains considered “hot spots” on the 11000 block of Concert St and a BMP system in the shopping center on the NE corner of Valley Blvd. and Santa Anita Ave.

b. Arcadia

We inspected eight BMP drains and treated six that are considered “hot spots” at the Santa Anita Mall.

As the weather pattern shifts towards cooler Fall/Winter weather, we will focus our efforts on studying the overwintering patterns of the mosquitoes in the underground. In many parts of the US, when *Culex* larvae are exposed to cooler temperatures and reduced sunlight, any adults that emerge will enter a “hibernation mode” called reproductive diapause. However, given that the underground temperatures are relatively consistent, even if sunlight rarely reaches the system studies have shown that adult mosquitoes are still active in our underground systems. This winter we will further explore the mosquito activity, set traps, and test for WNV in adults, and continue our inspections and treatments. We hope that treatments through the winter months will reduce the adult population and lead to a more effective control program when the weather warms next Spring.

Operations Zone Breeding and Chemical Report for November 2016

Zone	Mosquitoes	Black Flies
1	48 / 147	2 / 2
% breeding	32.65%	100.00%
2	14 / 90	2 / 2
% breeding	15.56%	100.00%
3	64 / 122	0 / 0
% breeding	52.46%	#DIV/0!
4	24 / 150	0 / 0
% breeding	16.00%	#DIV/0!
5	41 / 108	0 / 0
% breeding	37.96%	#DIV/0!
6	36 / 130	2 / 4
% breeding	27.69%	50.00%
7	17 / 104	1 / 1
% breeding	16.35%	100.00%
8	16 / 110	0 / 0
% breeding	14.55%	#DIV/0!
9	43 / 362	0 / 0
% breeding	11.88%	#DIV/0!
10	29 / 85	2 / 2
% breeding	34.12%	100.00%
Total	332 / 1408	9 / 11
This month % breeding to date	23.6%	81.8%

Pesticides Used	
Product	Amount
Agnique MMF (ounces)	0.00
Altosid XR (briquets)	11.00
Altosid WSP (pouches)	91.00
Coco Bear (ounces)	155.91
Duplex (ounces)	0.00
Gambusia (fish)	145.00
Golden Bear (ounces)	163.95
Kontrol (ounces)	45.42
Maki (pounds)	0.00
Metalarv S-PT (pounds)	0.00
Natular G30 (pounds)	0.00
Natular T30 (tablets)	22.00
Natular XRT(tablets)	14.00
Sustain MBG (pounds)	0.00
Vectobac 12AS (ounces)	2386.48
Vectobac WDG (pounds)	0.00
Vectolex WDG (pounds)	0.00
VectoMax WSP (pouches)	94.00
VectoMax FG (pounds)	8.45

Zone 1: Steven Gallegos - Alhambra, Monterey Park

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

Zone 3: Benjamin Waswa - Arcadia, Sierra Madre

Zone 4: Ignacio Urena - 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: Anthony Parker: San Dimas, La Verne and County Areas

Zone 10: Gilbert Holguin: Claremont, Pomona

Operations Activities for November 2016

District Cities	Mosq Insp	Mosq Trmts	Area Treated (Ac)	Blackfly Insp	Blackfly Trmts	Mosq SRs	Fish SRs	Rodent SRs	Blackfly, Midge, other
Alhambra	98	36	0.017	0	0	0	0	1	0
Altadena	25	4	0.015	0	0	0	0	0	0
Arcadia	103	58	0.035	0	0	0	0	0	0
Azusa	63	18	0.266	14	10	3	1	0	0
Bradbury	11	6	0.018	0	0	1	0	0	0
Claremont	32	7	0.242	0	0	0	0	0	0
Covina	34	4	0.004	0	0	2	0	0	0
Duarte	16	2	0.002	0	0	0	0	0	0
El Monte	76	10	0.010	0	0	0	0	0	0
Glendora	44	10	0.061	0	0	2	1	0	0
Industry	24	5	0.031	0	0	0	0	0	0
Irwindale	13	12	0.016	0	0	0	0	0	0
LA County	219	30	0.039	0	0	0	1	1	0
La Puente	30	2	0.001	0	0	0	0	0	0
La Verne	106	7	0.008	0	0	1	3	0	0
Monrovia	25	11	0.041	0	0	3	0	0	0
Monterey Park	49	12	0.006	0	0	0	0	0	0
Pomona	53	22	0.034	0	0	0	0	0	0
Rosemead	34	14	0.005	0	0	0	0	0	0
San Dimas	133	21	0.057	0	0	2	3	0	0
San Gabriel	47	7	0.007	0	0	0	0	1	0
Sierra Madre	19	6	0.003	0	0	0	0	0	0
Temple City	43	10	0.019	0	0	3	0	0	0
Walnut	20	4	0.009	0	0	0	0	0	0
West Covina	91	14	0.037	0	0	4	0	0	0
Totals	1408	332	0.984	14	10	21	9	3	0

Status of Education Program

November 2016

Website

Our site saw 5,127 visitors in November, of which 557 were new unique visitors.

Social Media

See attached report

Outreach Activities

Community Outreach

We presented at the Monrovia MAP-Ed Quarterly meeting where we held an interactive workshop for a group of residents and community leaders.

Student Education

Students in the Robot Titans at Collegewood Elementary School in Walnut contacted the Education Department for advice on a competition that took place in November. The competition theme this year was “Animal Allies” and the team was very interested in addressing the threat of Zika virus to public health. The students researched the propagation and use of dragonflies (particularly the aquatic stages of these predatory insects) in the control of invasive *Aedes* mosquitoes. They called our agency for direction on resources and research materials which we gladly provided. They put together a presentation and invited Education Specialist, Carol Anne Hagele, for a rehearsal. Carol Anne was very impressed with their presentation and how well prepared the students were.

We just received word that the team took **first place** in both design and performance! For a YouTube of the dress rehearsal see: <https://youtu.be/UFeo67ZJ1ow> (You will have to turn up the audio since it was an impromptu recording) and for a celebratory video see: <https://youtu.be/TepMqVk-QKE>

Outreach Activities in November 2016			
		# Reached	City/Region
Literature, Fairs and Presentations			
	Fall in the Farm Day	200	Pomona
	Monrovia Leaders Meeting	40	Monrovia
	El Monte Public Library Parent/Child Workshop	15	El Monte
	Canyon Early Learning Center	269	Monrovia
Total # Reached For November			
	Total Outreach	324	
	Total Social Media Reach	12,500	

Upcoming Events for December:

6 Dec	Early Start Health Services Advisory Committee Mtg	El Monte
8 Dec	Private Applicator Continuing Education	Arcadia
9 Dec	SGVMVCD Board Meeting 7:00 AM	West Covina
23 Dec	District Closed Christmas Eve Holiday	West Covina
26 Dec	District Closed Christmas Day Holiday	West Covina
30 Dec	District Closed New Year's Eve Holiday	West Covina

Social Media Report: November 2016



Top Mention



Share your thoughts on #Zika & #mosquito control w/ @lapublichealth @GLACVCD @SGVMosquito. Register for a workshop bit.ly/ZikaLA pic.twitter.com/Zv6Uj8sGuU



Summary

Tweets	Tweet impressions
9	7.2K
Mentions	Profile visits
8	180
New followers	Total followers
5	680

Engagement



24 Total Link Clicks
Average -1 per day

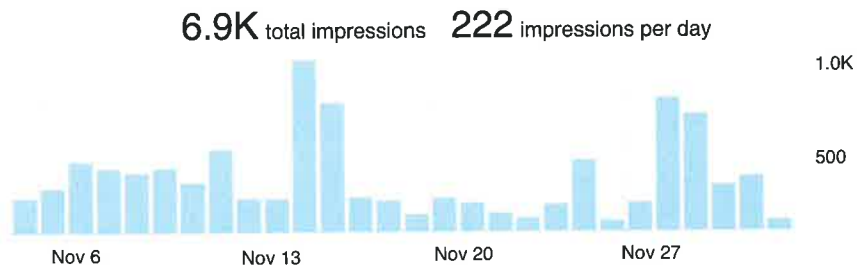


14 Total Likes
Average 1 per day



25 Retweets
Average -1 per day

Tweet Daily Activity



Summary

Posts	Comments
12	64
Shares	Reactions
112	417
Total followers	New followers
4459	24

Top Post



San Gabriel Valley Mosquito & Vector Control District
Published by Jason Fained (21) - November 15 at 3:00pm

\$25 cash stipend available to participants who pre-register for meeting. Come share your thoughts on community mosquito control strategies with your Local Vector Control Agencies and Public Health Officials. Limited additional stipend available for Child Care - more information upon registration.

10,960 People Reached

326 Reactions, Comments & Shares

214 Like

204 On Post

10 On Shares

6 Love

6 On Post

0 On Shares

35 Comments

32 On Post

3 On Shares

62 Shares

62 On Post

0 On Shares

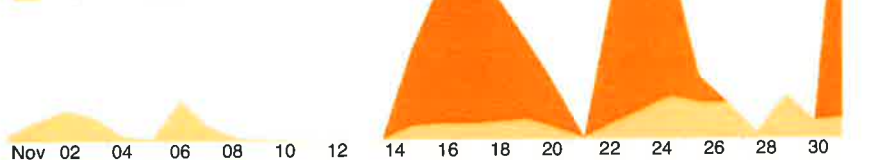
295 Post Clicks

Total Reach

5.3 total reach

178 average reach per day

Organic Paid



December 9, 2016

Item 6H

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

SUBJECT: December 1, 2016 District Working Fund Balance

November 1, 2016 balance: \$3,608,254.63

November 1-30, 2016 expenditures: \$331,977.16

December 1, 2016 Working Fund Balance: \$3,276,277.47

Respectfully Submitted:



**Kenn Fujioka
District Manager**

Treasurer's Report-October 2016
San Gabriel Valley Mosquito and Vector Control District

The attached Treasurer's Report is for October 2016.

The Total of All Funds Balance is \$3,608,254.63

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.



Margaret Finlay, Board Treasurer

**San Gabriel Valley Mosquito and Vector Control District
Treasurer's Report (based on Balance Sheet Detail Activity Report,
Period 4, FY 2017 received on November 22 2016)**

Item 6H

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Local Agency Investment Fund (LAIF)	0.60%	\$1,331,802.13			LAIF Statement (Oct 2016)	\$1,331,802.13

Maturity Date: Perpetual
Interest rate as of Sep 30 2016

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Los Angeles County Pool	0.82%	\$1,919,174.14	interest Trust Warrant 656	\$1,623.94 (\$267,896.06)	ND 24 Per 4 ND 24 Per 4	\$1,652,902.02

Maturity Date: Perpetual
Interest rate as of Jun 30 2016

Investment Vehicle	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Citizens Bank Revolving Fund	\$200,000.00	Deb Activity-Oct 2016 Trust Warrant 656 Sweep Reimbursemnt -payroll	(\$454,843.76) \$267,896.06 \$182,616.66 \$4,331.04	CB Statement Oct 2016	\$200,000.00

Investment Vehicle	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Citizens Bank Sweep Account	\$444,102.43	Deb Activity-Oct 2016 Deposit	(\$182,626.66) \$162,074.71	CB Statement Oct 2016	\$423,550.48

Total Beginning Balance	\$3,895,078.70			Total End Balance	\$3,608,254.63
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**San Gabriel Valley Mosquito and Vector Control District
District Manager's Report**

Date: December 9, 2016 **Item 7**

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

Subject Consider the Draft Audit Report for Fiscal Year 2015-
2016.

Reference: Attached

Background

At their meeting on November 18, 2016, the Board's Finance Committee approved a draft of the District's audit for FY 2015-2016.

Manager's Recommendation

Review and approve the report.

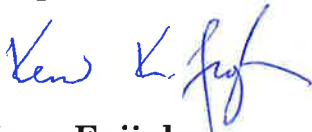
Alternative

Do not approve the draft audit and reconsider the revised version at another meeting of this Board.

Fiscal Impact

There is no fiscal impact for approving the draft audit.

Respectfully submitted,



**Kenn Fujioka
District Manager**

Tahim and Associates

a professional corporation



November 1, 2016

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, 2016, and have issued our report thereon dated November 1, 2016. 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 style with a large initial "A".

Tahim & Associates,
A Professional Corporation
Anaheim, California

Tahim and Associates

a professional corporation



INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

We have compiled the accompanying Special Districts Financial Transaction Report of the San Gabriel Valley Mosquito and Vector Control District for the 2015-2016 fiscal year included in the accompanying prescribed form.

A compilation is limited to presenting, in the form prescribed by the California State Controller's office, information that is the representation of management. We have not audited or reviewed the accompanying report and, accordingly, do not express an opinion or any other form of assurance on it.


The report is presented in accordance with the requirements of the California State Controller's office, which differ from accounting principles generally accepted in the United States of America. Accordingly, the report is not designed for those who are not informed about such differences.

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

Tahim & Associates,
A Professional Corporation
Anaheim, California

November 1, 2016

T. 714.772.4744 | www.annetahim.com
F. 714.772.0650 | 2331 W Lincoln Ave. #300
Anaheim, CA 92801-5103



Member of
California Society of CPAs
American Institute of CPAs

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

San Gabriel Valley Mosquito and Vector Control District

SCO Reporting Year: 2016

ID Number: 12211903800

Fiscal Year Ended: 06/30/16 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer


Signature

District Manager
Title

KEAN K FUJIOKA
Name (Please Print)

Nov 1 2016
Date

Per Government Code section 53891(a), this report is due within seven months after the end of each fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

San Gabriel Valley Mosquito and Vector Control District Special Districts Financial Transactions Report

General Information

Fiscal Year 2016

Mailing Address

Street 1	1145 N Azusa Canyon Road	Is Address Changed?
Street 2		
City	West Covina State CA Zip 91790-	
Email	district@sgvmosquito.org	

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Harold		Bissner	President
Member	Corey		Calaycay	Vice President
Member	Henry		Morgan	Secretary
Member	Margaret		Finlay	Treasurer
Member	Sham		Stephen	Trustee
Member	Chandler		Roger	Trustee
Member	Rocha		Joe	Trustee
Member	Barakat		Richard	Trustee
Member	Quintero		Andre	Trustee

Other Officials

	First Name	Middle Initial	Last Name	Title
	Kenn		Fujioka	Manager
	Jenkins & Hogin			Attorney

Report Prepared By

	First Name	Middle Initial	Last Name	Phone No
	Henry		Eng, CPA	(626) 578-7555

Independent Auditor

	First Name	Middle Initial	Last Name	Phone No
	Anne		Tahim, CPA	(714) 722-4744

San Gabriel Valley Mosquito and Vector Control District

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms Column Additional Details Footnotes

General Information

Row 9 - Member of Governing Body, Title D

Additional Trustees:

Charles Myers,
Abraham Cruz, Manuel
Garcia, Dan Holloway,
Robert Neher, Dan Kirby,
Joseph Leon, Elliot
Rothman, Bill Alarcon,
Jeffery Templeman,
Juli Costanzo, Dr Janice
Nelson, Cynthia Stermquist,
Mary Su, Mike Spence

San Gabriel Valley Mosquito and Vector Control District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Pest Control		
Taxes and Assessments				
Current Secured and UnSecured (1%)				
Voter Approved Taxes				
Property Assessments		3,799,446		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		25,640		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues				
Total Revenues		\$3,825,086	\$0	\$0
Expenditures				
Salaries and Wages		2,220,918		
Employee Benefits		250,647		
Services and Supplies		964,396		
Self Insurance Only - Claims Paid				

**San Gabriel Valley Mosquito and Vector Control District
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year	2016	General and Special Revenue Funds A	Debt Service Funds B	Capital Projects Funds C
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
		148,725		
Other Expenditures				
Total Expenditures		\$3,584,686	\$0	\$0
Revenues Over (Under) Expenditures		\$240,400	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)		\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		\$240,400	\$0	\$0
Fund Equity, Beginning of Period		4,425,381		
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$4,665,781	\$0	\$0

San Gabriel Valley Mosquito and Vector Control District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers
 Consolidation of Fund Equities and Transfers

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$4,665,781	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$4,665,781	\$0	\$0	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

**San Gabriel Valley Mosquito and Vector Control District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year	2016	Assets						Total Memorandum Only
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	
Assets								
Cash and Cash Equivalents		4,634,059						\$4,634,059
Taxes Receivable		185,047						\$185,047
Interest Receivable		10,006						\$10,006
Accounts Receivable								\$0
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies		18,320						\$18,320
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								\$0
Investments								
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets								\$0
Fixed Assets								
Land						810,341		\$810,341
Buildings and Improvements						2,789,559		\$2,789,559
Equipment						1,388,647		\$1,388,647
Construction in Progress						76,072		\$76,072
Total Fixed Assets					\$0	\$5,064,619		\$5,064,619
Accumulated Depreciation								\$0
Net Fixed Assets					\$0	\$5,064,619		\$5,064,619
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets		\$4,847,432	\$0	\$0	\$0	\$5,064,619	\$0	\$9,912,051

**San Gabriel Valley Mosquito and Vector Control District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year	Liabilities and Equity						Total Memorandum Only
	2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	
Liabilities and Equity							
Accounts/Warrants Payable		61,362					\$61,362
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities							\$0
Compensated Absences Payable							\$0
Due to Other Governments							\$0
Due to Other Funds							\$0
Long-Term Debt							\$0
General Obligation Bonds							\$0
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction		120,289					\$120,289
Deferred Revenue							
All Other Non-Current Liabilities							
Total Liabilities		\$181,651	\$0	\$0	\$0	\$0	\$181,651
Fund Equity							
Contributed Capital						5,064,619	\$5,064,619
Invested in General Fixed Assets							
Retained Earnings							
Reserved							
Unreserved							
Fund Balances							
Reserved		18,320					\$18,320
Unreserved Designated		2,039,123					\$2,039,123
Unreserved Undesignated		2,608,338					\$2,608,338
Total Fund Equity		\$4,665,781	\$0	\$0	\$0	\$5,064,619	\$9,730,400
Total Liabilities and Fund Equity		\$4,847,432	\$0	\$0	\$0	\$5,064,619	\$9,912,051

Supplement to the Annual Report of Special Districts

Special District ID Number:	12211903800
Name of District:	San Gabriel Valley Mosquito and Vector Control District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2015 | <input type="checkbox"/> October 2015 | <input type="checkbox"/> January 2016 | <input type="checkbox"/> April 2016 |
| <input type="checkbox"/> August 2015 | <input type="checkbox"/> December 2015 | <input type="checkbox"/> February 2016 | <input type="checkbox"/> May 2016 |
| <input type="checkbox"/> September 2015 | | <input type="checkbox"/> March 2016 | <input checked="" type="checkbox"/> June 2016 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 2,220,918
-------------	--------------

B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 6/2009

**SAN GABRIEL VALLEY MOSQUITO AND
VECTOR CONTROL DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2016**

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
JUNE 30, 2016**

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Exhibit B - Statement of Activities and Governmental Fund Revenues, Expenditures And Changes in Fund Balance	9
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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, 2016, 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, 2016, 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.

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 1, 2016

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

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, 2016. It is read best with the financial statements which follow this section.

Financial Highlights

The District's net position increased \$ 191,225 (3.3 percent) as a result of the year's operations.

During the year, the District's revenue from its benefit assessment revenue increased \$169,224 (4.7 percent).

Total revenues from all sources increased \$176,897 (4.8 percent) from the prior year, which is primarily the result of an increased benefit assessment and interest income.

Total expenses increased from \$316,487 (9.7 percent) due to increased cost of salaries and capital outlay.

Total cost for the District's general fund programs was \$377,258 under the 2016 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 of the District's 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.

Staff has also begun inspecting and treating the District's underground storm drain system which reduces the population of mosquitoes but requires substantial resources. The District also began aggressively using its abatement procedure, which has successfully resolved several problems regarding property owners who habitually produce mosquitoes. We spend fiscal year 2016 revising and improving the activities the District conducts to protect public health. We continued to focus on controlling West Nile virus, but had to also contend with new threats such as invasive *Aedes*. We are also increasing our efforts to manage black flies and investigate conduct surveillance for flea-borne typhus.

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

We also upgraded the District's infrastructure for the first time since 1995; adding new carpet, furniture, and modifying office spaces. In the second half of the fiscal year we implemented inspections and treatments in the underground storm drain system, and began collaborating with multiple agencies to address local transmission of chikungunya, dengue, and Zika viruses by invasive *Aedes*.

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 through.

Other Information

The basic financial statements (pages 8 - 11) also describe the District's budget and compliance.

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

Government-wide Financial Analysis

Condensed Statement of Net Position

	2016	2015	Change
Assets:			
Current assets	\$ 4,862,930	\$ 4,685,910	\$ 177,020
Capital assets, net	2,874,895	2,874,212	683
Total Assets	7,737,825	7,560,122	177,703
Deferred Outflows of Resources:			
Deferred pension-related items	288,801	249,909	38,892
Total Assts and Deferred Outflows	\$ 8,026,626	\$ 7,810,031	\$ 216,595
Liabilities:			
Current and non-current liabilities	\$ 1,566,014	\$ 1,611,345	\$ (45,331)
Deferred Inflows of Resources:			
Deferred penison-related items	439,821	369,120	70,701
Net Position:			
Invested in capital assets	2,874,895	2,874,212	683
Unrestricted	3,145,896	2,955,354	190,542
Total net position	6,020,791	5,829,566	191,225
Total Liabilities, Deferred Inflows, and Net Position	\$ 8,026,626	\$ 7,810,031	\$ 216,595

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 \$6,020,791.

A portion of the District's net position (\$2,874,895 or 47.7 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 2016, the District reflected a positive balance in its unrestricted net position of \$2,955,354 that may be utilized in future years.

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

Committed for public health emergencies	\$ 1,326,200
Committed for capital assets	612,923
Committed for contingencies	100,000
	<u>\$ 2,039,123</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

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

received.

Condensed Statement of Activities

	2016	2015	Change
Revenue	\$ 3,822,739	\$ 3,645,480	\$ 177,259
Expenditures	3,660,599	3,268,199	392,400
Change in net position	162,140	377,281	(215,141)
Net Position-beginning of period	5,829,566	6,717,298	(887,732)
Adjustments	29,085	(1,265,013)	1,294,098
Net Position-end of period	\$ 6,020,791	\$ 5,829,566	\$ 191,225

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 \$4,735,168 during the fiscal year ended June 30, 2016.

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 11 through 15.

As of June 30, 2016, the District's General Fund reported a fund balance of \$4,665,781. An amount of \$4,647,461 constitutes the District's *spendable fund balance*, which is further classified as committed or unassigned.

General Fund Budgetary Highlights

The final actual expenditures for the General Fund at year-end were \$15,989 greater than budgeted. The variance is a result of the District's conservative and prudent budgeting policies. Actual revenues were greater than the anticipated budget by \$254,941. The General Fund budget to actual comparison schedule can be found on page 15.

Capital Asset Administration

Changes in capital assets for the year were as follows:

	Balance 2015	Additions	Deletions/ Transfers	Balance 2016
Non-depreciable assets	\$ 839,059	\$ 47,353		\$ 886,412
Depreciable assets	4,169,126	130,457	\$ (121,376)	4,178,207
Accumulated depreciation	(2,133,973)	(177,127)	121,376	(2,189,724)
Total capital assets, net	\$ 2,874,212	\$ 683	\$ -	\$ 2,874,895

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

At the end of fiscal year 2016, the District's invested in capital assets amounted to \$2,874,895 (net of accumulated depreciation). This investment in capital assets includes buildings and improvements, vehicles, equipment, machinery and furniture and fixtures. Major capital asset additions during the year of \$ 148,725, 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 emergency disease control. 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. Currently, the District has 6 TIER III employees. The new Federal Health Care System will likely have an impact on future benefit costs.

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's Office Manager Rose Alba 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, 2016

Exhibit A

	General Fund	Adjustments	Statement of Net Position
Assets:			
Cash and investments	\$ 4,634,059	\$ -	\$ 4,634,059
Accounts receivable:			
Assessments	185,047	-	185,047
Interest	10,006	-	10,006
Prepaid expenses	18,320	-	18,320
Capital assets, net of accumulated depreciation	-	2,874,895	2,874,895
Post employment benefits asset	-	15,498	15,498
Deferred Outflows of Resources:			
Deferred Pension Outflows:	-	288,801	288,801
Total Assets	\$ 4,847,432	\$ 3,179,194	\$ 8,026,626
Liabilities:			
Accrued liabilities	\$ 61,362	\$ -	\$ 61,362
Compensated absences	-	18,413	18,413
Capital lease obligation	-	39,849	39,849
Total Current Liabilities	61,362	58,262	119,624
Long Term Liabilities:			
Compensated absences	-	165,713	165,713
Capital lease obligation	-	91,581	91,581
Net Pension Liability	-	1,189,096	1,189,096
Total Liabilities	61,362	1,504,652	1,566,014
Deferred Inflows of Resources:			
Deferred tax revenue	120,289	(120,289)	-
Deferred Pension Inflows	-	439,821	439,821
Total Deferred Inflows of Resources	120,289	319,532	439,821
Total Liabilities and Deferred Inflows	181,651	1,824,184	2,005,835
Fund Balances/Net Position:			
Fund Balances:			
Nonspendable	18,320	(18,320)	-
Committed	2,039,123	(2,039,123)	-
Unassigned	2,608,338	(2,608,338)	-
Total Fund Balances	4,665,781	(4,665,781)	-
Total Liabilities and Fund Balances	\$ 4,847,432	\$ (2,841,597)	\$ 2,005,835
Net Position:			
Invested in capital assets, net of related debt		2,874,895	2,874,895
Unrestricted		3,145,896	3,145,896
Total Net Position		\$ 6,020,791	\$ 6,020,791

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, 2016

	General Fund	Adjustments	Statement of Activities
Revenues:			
Assessments	\$ 3,799,446	\$ (2,347)	\$ 3,797,099
Interest	25,640	-	25,640
Total Revenues	3,825,086	(2,347)	3,822,739
Expenditures:			
Salaries	2,220,918	33,528	2,308,939
		54,493	
Employee benefits	250,647		250,647
Post retirement health benefits	50,000	(2,978)	47,022
Awards	1,331	-	1,331
Bank charges	3,223	-	3,223
Board expenses	26,413	-	26,413
Computer	7,192	-	7,192
Fees & assessments	4,131	-	4,131
Hiring expenses	4,181	-	4,181
VCJPA	10,619	-	10,619
Insurance	145,182	-	145,182
Interest on capital leases		9,566	9,566
Lease equipment	83,762	(47,098)	36,664
Maintenance	86,661	-	86,661
Manager contract expense	8,800	-	8,800
Memberships	17,377	-	17,377
Miscellaneous	3,049	-	3,049
Postage	3,271	-	3,271
Professional services	28,513	-	28,513
Research	7,500	-	7,500
Seminars and meetings	42,341	-	42,341
Supplies	232,019	-	232,019
Tax collection	98,162	-	98,162
Telephone	42,524	-	42,524
Training	4,835	-	4,835
Uniforms and clothing	15,479	-	15,479
Utilities	37,831	-	37,831
Capital outlay	148,725	(148,725)	-
Depreciation	-	177,127	177,127
Total Expenditures	3,584,686	75,913	3,660,599
Excess (Deficiency) of Revenues Over (Under) Expenditures	240,400	(78,260)	162,140
Fund Balances/Net Position:			
Beginning of year, as previously reported	4,425,381	1,404,185	5,829,566
Adjustment	-	29,085	29,085
Beginning of year, as adjusted	4,425,381	1,433,270	5,858,651
End of year	\$ 4,665,781	\$ 1,355,010	\$ 6,020,791

See Notes to Financial Statements

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

BUDGETARY COMPARISON STATEMENT
GENERAL FUND
YEAR ENDED JUNE 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 4,425,381	\$ 4,425,381	\$ 4,425,381	\$ -
Resources (Inflows):				
Assessments	3,723,044	3,723,044	\$ 3,799,446	76,402
Interest	17,400	17,400	25,640	8,240
Miscellaneous revenue	50,000	50,000		(50,000)
Amounts Available for Appropriation	8,215,825	8,215,825	8,250,467	34,642
Charges to Appropriation (Outflow):				
Salaries	2,430,555	2,430,555	2,220,918	209,637
Employee benefits	271,520	271,520	250,647	20,873
Post retirement health benefits	50,000	50,000	50,000	-
Awards	1,500	1,500	1,331	169
Bank charges	9,800	9,800	3,223	6,577
Board expenses	29,200	29,200	26,413	2,787
Computer	31,000	31,000	7,192	23,808
Fees & assessments	3,800	3,800	4,131	(331)
Hiring expenses	5,000	5,000	4,181	819
VCJPA	9,842	9,842	10,619	(777)
Insurance	180,527	180,527	145,182	35,345
Lease equipment	38,000	38,000	83,762	(45,762)
Maintenance	87,400	87,400	86,661	739
Manager contract expense	9,600	9,600	8,800	800
Memberships	20,000	20,000	17,377	2,623
Miscellaneous	3,000	3,000	3,049	(49)
Postage	3,500	3,500	3,271	229
Professional services	31,000	31,000	28,513	2,487
Research	8,000	8,000	7,500	500
Seminars and meetings	35,000	35,000	42,341	(7,341)
Supplies	282,000	282,000	232,019	49,981
Surveillance	15,000	15,000	-	15,000
Tax collection	100,000	100,000	98,162	1,838
Telephone	44,500	44,500	42,524	1,976
Training	4,500	4,500	4,835	(335)
Uniforms and clothing	10,000	10,000	15,479	(5,479)
Utilities	44,200	44,200	37,831	6,369
Capital outlay	32,000	203,500	148,725	54,775
Total Charges to Appropriations	3,790,444	3,961,944	3,584,686	377,258
Budgetary Fund Balance, June 30	\$ 4,425,381	\$ 4,253,881	\$ 4,665,781	\$ 411,900

See Notes to Financial Statements

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
FIDUCIARY FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2016**

Southern Region MVCAC

Assets

Cash

\$11,375

Liabilities

Deposits payable

\$11,375

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 year 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 a 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>\$ 4,665,781</u>
Capital Assets:	
Capital Assets, Not Being Depreciated	\$ 886,413
Capital Assets, Being Depreciated	4,178,206
Accumulated Depreciation	<u>(2,189,724)</u>
	<u>2,874,895</u>
Deferred Inflows and Outflows:	
Deferred revenue recognized as current revenue, since revenue recognition is not based upon availability criteria	120,289
Deferred pension Inflows	(439,821)
Deferred pension Outflows	<u>288,801</u>
	<u>(30,731)</u>
Other Adjustments - Not payable in current year:	
Net Pension Liability	(1,189,096)
Compensated absences	(184,126)
Post retirement health benefits	15,498
Capitalized lease obligations	<u>(131,430)</u>
	<u>(1,489,154)</u>
Net adjustment to increase fund balances of governmental funds to arrive at Statement of Net Assets	<u>1,355,010</u>
Government-Wide Statement of Net Position - Total Net Assets	<u><u>\$ 6,020,791</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>\$ 240,400</u>
Capital outlay which is capitalized rather than expensed	148,725
Depreciation expense	(177,127)
Compensated absences reported in the Statement of Activities and not requiring additional expenditures in the Governmental funds	(33,528)
Deferred tax revenue recognized as current revenue because revenue recognition is not based on availability criteria	(2,347)
Postretirement health care benefits	2,978
Recognition of Pension Asset	(54,493)
Interest on capitalized leases	(9,566)
Lease payments on capital leases recorded as operating leases	<u>47,098</u>
Statement of Activity - Changes in Net Position	<u><u>\$ 162,140</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, 2014
Measurement Date	June 30, 2015
Measurement Period	July 1, 2014 to June 30, 2015

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, 2016, cash and investments were reported in the accompanying financial statements as follows:

Cash on deposit with County Treasurer	\$ 2,922,392
Cash on deposit with Local Agency Investment Fund	1,329,782
Cash in bank	381,804
Cash on hand	<u>81</u>
Total	<u><u>\$ 4,634,059</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, 2016, the total carrying amounts of the District's deposits with banks were \$381,804 and the bank balances were \$442,098.

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, 2016 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>\$2,922,392</u>
Cash on deposit with Local Agency Investment Fund	<u>\$1,329,782</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, 2016, the District's deposits were exposed to custodial credit risk to the amount of \$242,098 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, 2016, 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, 2016 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	28,718	29,085	57,803	18,268	-	76,071
Total Capital Assets, Not Being Depreciated	<u>839,059</u>	<u>29,085</u>	<u>868,144</u>	<u>18,268</u>	<u>-</u>	<u>886,412</u>
Capital assets, being depreciated:						
Building and Improvements	2,810,431		2,810,431	50,228		2,860,659
Vehicles	772,323		772,323	7,376	84,031	695,668
Furniture, fixtures & equipment	586,372		586,372	72,853	37,345	621,880
Total Capital Assets, Being Depreciated	<u>4,169,126</u>	<u>-</u>	<u>4,169,126</u>	<u>130,457</u>	<u>121,376</u>	<u>4,178,207</u>
Total Capital Assets	<u>5,008,185</u>	<u>29,085</u>	<u>5,037,270</u>	<u>148,725</u>	<u>121,376</u>	<u>5,064,619</u>
Less accumulated depreciation:						
Building and improvements	1,093,191		1,093,191	59,217		1,152,408
Vehicles	585,818		585,818	65,836	84,031	567,623
Furniture, fixtures & equipment	454,964		454,964	52,074	37,345	469,693
Total Accumulated Depreciation	<u>2,133,973</u>	<u>-</u>	<u>2,133,973</u>	<u>177,127</u>	<u>121,376</u>	<u>2,189,724</u>
Total Capital Assets, Being Depreciated, Net	<u>2,035,153</u>	<u>-</u>	<u>2,035,153</u>	<u>(46,670)</u>	<u>-</u>	<u>1,988,483</u>
Governmental Activities Capital Assets, Net	<u>\$ 2,874,212</u>	<u>\$ 29,085</u>	<u>\$ 2,903,297</u>	<u>\$ (28,402)</u>	<u>\$ -</u>	<u>\$ 2,874,895</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)

Purpose	Amount
Public Health	\$ 1,326,200
Capital Assets	612,923
Contingencies	100,000
	<u>\$ 2,039,123</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>July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2016</u>
<u>So. Region MVCAC</u>				
Cash and deposit payable	\$ 8,324	\$ 32,860	\$ 29,809	\$ 11,375

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

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

As of July 1, 2016 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, 2014, the active employee contribution rate is 6.891% of annual pay and the average employer's contribution rate is 12.214% 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, 2016, the District reported a pension liability of \$1,189,096 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2016, the District recognized pension expense of \$260,895. At June 30, 2016, the District reported deferred outflows of resources of \$288,801 and deferred

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

inflow of resources of \$439,821.

Actuarial assumptions – For the period ended June 30, 2016, the total pension liability was determined by rolling forward the June 30, 2015 total pension liability. Both the June 30, 2016 and 2015 total pension liabilities were based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2014
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	\$ 50,918
Interest on OPEB obligation	(814)
Adjustment to ARC	772
Annual OPEB cost	<u>50,876</u>
Contributions made	<u>(53,854)</u>
Increase (decrease) in net OPEB obligation	(2,978)
Net OPEB obligation (Asset) June 30, 2015	<u>(12,520)</u>
Net OPEB obligation (Asset) June 30, 2016	<u><u>\$ (15,498)</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 2015-2016, the District's annual OPEB cost (expenses) of \$65,728 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, 2014	<u>\$64,976</u>	<u>\$153,490</u>	<u>236.2%</u>	<u>\$247,106</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>

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, 2016. 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, 2016.

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, 2016:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated Absences	\$ 150,598	\$ 33,528		\$ 184,126	\$ 18,413
Capital Leases - Vehicles	168,962		\$ 37,532	131,430	39,849
Total	<u>\$ 319,560</u>	<u>\$ 33,528</u>	<u>\$ 37,532</u>	<u>\$ 315,556</u>	<u>\$ 58,262</u>

The District leases five vehicles and the current telephone system under capital leases. The leases are each for a sixty month period. The monthly payments on these five vehicles total \$2,581. 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, 2016:

Year ending June 30:	Principal	Interest	Total
2017	\$39,849	\$7,249	\$47,098
2018	42,318	4,780	47,098
2019	39,017	2,188	41,205
2020	10,246	259	10,505
Total minimum future rentals	<u>\$131,430</u>	<u>\$14,476</u>	145,906
Less: Amount representing interest			<u>14,476</u>
Present value of net minimum lease payments			<u>\$ 131,430</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, 2016:

Year ending June 30:	
2017	\$26,451
2018	25,062
2019	<u>11,468</u>
Total minimum future rentals	<u>\$ 62,981</u>

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

Note 12: Potential Litigation

The District faces potential litigation resulting from a personnel matter. The investigation is ongoing and continuing as of June 30, 2016 and as of the date of this report. The claim is currently in the pre-litigation phase and is under investigation by an outside professional investigator. It is too early to evaluate the possible outcome of the investigation and the claim or any potential financial loss, if any, to the District.

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

Date: December 9, 2016 **Item 8**
Meeting of: San Gabriel Valley Mosquito and Vector Control District
Board of Trustees
Subject: Annual Review of the District's Investment Policy
Reference: attached

Background

The District's Fiscal Policy (Resolution 94-02) states that the Board must review and adopt annually its investment policy. Accordingly we have provided a copy of the policy for you to consider. The references to codes in California law are current; neither the Board's Finance Committee nor staff have recommended amendments.

Manager's Recommendation

Approve the District's investment policy.

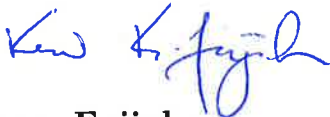
Alternative

Continue reviewing the policy at another meeting of this Board.

Fiscal Impact

None

Respectfully submitted,



**Kenn Fujioka
District Manager**

ARTICLE XIII

INVESTMENTS

SECTION 1. Purpose

The Board of Trustees of the San Gabriel Valley Mosquito and Vector Control District (Board) has a fiduciary responsibility to maximize the use of public funds entrusted to its care, manage funds prudently, and protect those funds from financial catastrophe.

The objective of the District's investment program is to invest idle funds as completely as possible, duly considering requirements for safety, liquidity, yield, and cash flow.

SECTION 2. Investment Authority and Guidelines

- A. District funds not required for foreseeable near term expenditures shall be invested or deposited to maximize investment returns. Title 5 Div. 2 Part 1 Chap. 4 Art. 1 Section 53601 of the California Government Code authorizes local agencies to invest its funds.
- B. The Board Treasurer is authorized to invest the District's funds under Div. 9 Part 4 Chap. 1 Art. 2.5 Sec. 16045-16054 of the California Probate Code.
- C. All District investments shall conform to the restrictions set forth in §53601 of the Government Code cited above. The Board Treasurer shall only use the eligible investment instruments listed in Section 4 below.
- D. The Finance Committee shall serve as an oversight Committee and recommend investment instruments to the Board Treasurer and review how investments perform.
- E. The District shall make investments that mature within two years except for notes, bonds, or other obligations of a state or federal governmental entity unless otherwise provided for in Government Code §53601. No more than fifty percent of the District's funds shall be kept in one institution except the Los Angeles County Pooled Investment Fund and Local Agency Investment Fund. Certificates of Deposit at any financial institution shall not exceed \$100,000.

Adopted: January 14, 1994

Amended: 6/10/94, 4/14/95, 8/11/95, 12/8/95, 2/9/96, 12/13/96, 3/13/98, 5/8/98, 10/9/98, 5/14/99, 8/13/99, 9/10/99, 02/08/2013

Funds that are identified in the monthly report as necessary to meet expenditures for the following six months shall be kept in the Los Angeles County Pooled Investment Fund and the Local Agency Investment Fund. If sufficient funds are not available to meet expenditures for the next six months, then investments shall be sold pursuant to Section 5 below and deposited in one or both accounts.

- F. The Board Treasurer shall report monthly to the Board all investments, issuers, date of purchase and maturity, dollar amount invested, yield, and current market value for all securities, investments, and monies held by the District. The monthly report shall fully disclose the level of compliance with the District's investment policy and ability to meet its expenditures for the next six months. Any noncompliance or insufficiency will be fully explained in the report. The Board Treasurer shall sign the monthly report as the preparer of the report.
- G. The Finance Committee, which shall be chaired by the Board Treasurer, shall meet as needed to review all investments, issuers, date of purchase and maturity, dollar amount invested, yield, and current market value for all securities.

SECTION 3. Criteria and the Order of Priority for Selecting Investments

A. Safety

Safety and risk associated with an investment refers to the potential loss of principal and/or accrued interest. The Board Treasurer shall use investment instruments which are considered very safe.

B. Liquidity

Liquidity refers to the ability to convert investments to cash immediately with a minimal loss of principal or accrued interest. The Board Treasurer shall only invest funds that are not required within 12 months from the date of investment. Investments in the Los Angeles County Pooled Investment Fund and the Local Agency Investment Fund are considered liquid.

Adopted: January 14, 1994
Amended: 6/10/94, 4/14/95, 8/11/95, 12/8/95, 2/9/96, 12/13/96, 3/13/98, 5/8/98, 10/9/98, 5/14/99, 8/13/99, 9/10/99, 02/08/2013

C. Yield

Yield is the amount that investments earn. The yield of investments shall be considered after the requirements for safety and liquidity are met. Projected cash flow requirements shall be the primary factor used to determine the term of an investment with yield considered as a secondary factor.

SECTION 4. Allowable Investment Instruments

Local agencies may invest only in those instruments specified by State law. California Government Code dictates how and where public money may be invested (Title 2 Div. 4 Part 2 Chap. 2 Art.11 Sec.16429.1 and Title 5 Div. 2 Part 1 Chap. 4 Art. 1 Sec. 53601, 53601.6, 53601.8, 53635, 53635.2, 53638, and 53684). A list of allowable investment instruments according to the above Codes may be found in: California Debt and Investment Advisory Commission. January 2012. *Local Agency Investment Guidelines*. A reference copy shall be available at the District.

SECTION 5. Sale of Investments

Although the District invests with the intent to hold investments to maturity, sale may be required prior to maturity.

- A. Investments may be sold prior to maturity for cash flow purposes.
- B. Losses for a sale before maturity are acceptable if the earnings from reinvesting the funds will exceed the income generated by the old investment and loss of projected interest on the original investment and any penalties for withdrawal before maturity.
- C. The Finance Committee must authorize any sale of investments prior to maturity.

SECTION 6. Safekeeping

All broker-dealers shall be pre-qualified by completing a broker-dealer questionnaire provided by the District. All broker-dealers doing business with the District shall be required to read and acknowledge in writing that they have

Adopted: January 14, 1994

Amended: 6/10/94, 4/14/95, 8/11/95, 12/8/95, 2/9/96, 12/13/96, 3/13/98, 5/8/98, 10/9/98, 5/14/99, 8/13/99, 9/10/99, 02/08/2013

read and understood the investment policy. Investment transactions with a broker-dealer shall be conducted on a delivery versus payment method with the District's third party custodian.

Securities shall be delivered and held in third party safe-keeping by the District's bank. Local agency funds, under the direction of the Board Treasurer will be held in the name of the District with the Board Treasurer executing investment transactions as directed by the Finance Committee.

SECTION 7. Investment Policy Revision

This Investment Policy shall be reviewed annually by the Finance Committee and approved by the Board to ensure that it is relevant and that all investments comply with the law and are consistent with current financial trends.

Adopted: January 14, 1994
Amended: 6/10/94, 4/14/95, 8/11/95, 12/8/95, 2/9/96, 12/13/96, 3/13/98, 5/8/98, 10/9/98, 5/14/99, 8/13/99, 9/10/99, 02/08/2013

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

Date: December 9, 2016 **Item 9**

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

Subject Consider Changes to Resolution 92-11, Personnel and Salary
Resolution, Article IV, Harassment, Discrimination, and
Retaliation

Reference: Attached

Background

On the advice of the Board's Personnel Committee and Counsel, staff reviewed Article IV of the District's Personnel and Salary Resolution (Attachment 1) regarding harassment and discrimination.

Attached is the current version of the policy, a redline draft of a no tolerance policy produced by Counsel (Attachment 2), and a draft which incorporates the proposed amendments (Attachment 3).

Manager's Recommendation

Approve Counsel's amendment to Article IV.

Alternatives

Make no changes or consider amendments at another meeting of this Board.

Fiscal Impact

None

Respectfully submitted,



Kenn Fujioka
District Manager

ARTICLE IV

HARASSMENT AND DISCRIMINATION

SECTION 1 Introduction

The District shall provide a work environment that is free of harassment and discrimination based on a person's membership in a protected class. Harassment and discrimination shall not be tolerated and can lead to disciplinary action including termination. Harassment or discrimination by a supervisor, agent of the District, or Board Trustee can lead to civil action against the District and the individual who commits the act.

SECTION 2 Examples of Harassment

A. Verbal Harassment

Verbal harassment may include but is not limited to vulgar remarks, implied or connotative meanings, jokes, threats of bodily harm, or any other discriminatory expressions.

B. Written Harassment

Written harassment may include but is not limited to written vulgar remarks, jokes, threats of bodily harm, display of inappropriate objects, pictures, cartoons, or posters, or any other written discriminatory expressions.

C. Physical Harassment

Physical harassment may include but is not limited to hitting, shoving, pushing, impeding or blocking movement, or any other form of physical contact or physical force including the use of weapons.

D. Sexual Harassment

Sexual harassment violates section 2000e-2 (703) of Title VII (Civil Rights Act of 1964). It is unlawful to harass someone because of that person's sex.

In the workplace sexual harassment occurs when (1) submitting to sexual harassment is a condition of employment, (2) employment decisions are based on submitting to or rejecting sexual advancement or, (3) sexual harassment unreasonably interferes with an individual's work performance or creates a hostile work environment. Sexual harassment may include but is not limited to unwelcome sexual advances, requests for sexual favors or other sex-based verbal or physical acts, e.g., written sexually suggestive letters, leering, sexual gestures, sexually degrading words used to describe the person, displaying sexually offensive pictures and objects, sexually offensive teasing, jokes, remarks, questions,

threats, and insinuations Sexual harassment may be committed by either gender and may be committed against someone of the same gender.

E. **Abusive Conduct (Bullying)**

Abusive conduct, also known as bullying, means conduct in the workplace, with malice, that a reasonable person would find hostile, offensive, and unrelated to the District's legitimate business interests. Abusive conduct may include but is not limited to repeated incidents of verbal harassment, or the gratuitous sabotage or undermining of a person's work performance. A single act shall not constitute abusive conduct, unless especially severe and egregious.

SECTION 3 What Constitutes Harassment

Any behavior or action may constitute harassment if:

- A. Submitting to the behavior or act is a condition of employment;
- B. Submitting to or rejecting the behavior or act affects a decision of employment, e.g., hiring, promotion, or transfer;
- C. The behavior or act interferes with an affected person's performance at work or creates a hostile work environment.

SECTION 4 Unlawful Discrimination and Harassment

Discrimination unequally treats or impacts individuals in protected classes. Unequal treatment occurs when an individual is treated differently because he or she is a member of a protected class. An employment practice that appears neutral on its face but discriminates against a protected class causes an unequal impact unless the practice is a business necessity.

Protected classes are based on race, national origin/ancestry, gender, religion, age between 40 and 70 years, mental or physical disability, medical condition, marital status, sexual orientation, pregnancy, or health insurance status.

Harassment may be unlawful regardless of whether the affected individuals are members of a protected class.

SECTION 5 Behavior that Constitutes Discrimination

Any behavior or action may constitute discrimination if:

- A. It segregates or affects adversely recruiting, hiring, promoting, renewing employment, selecting for training, discharging, disciplining, tenure or terms, or conditions or privileges of employment.

- B. It retaliates against an employee for opposing discrimination, or for filing a complaint, testifying, assisting, or participating in an investigation of discrimination.

SECTION 6 Notifying Employees about Discrimination and Harassment

All employees shall be informed upon hire of the District's policy regarding harassment and discrimination. Individuals who file a complaint will be given a copy of the policy at the time the complaint is filed. The policy shall be made available immediately upon request to any employee or member of the public.

SECTION 7 Responsibilities

The District must ensure that the work environment is free from unlawful discrimination and harassment.

All employees shall be trained to recognize unlawful harassment and discrimination and managers and supervisors shall convey the District's zero tolerance of harassment and discrimination. Managers and supervisors who harass or discriminate may be held personally liable.

Managers and supervisors shall inform employees when their behavior is potentially harassing or discriminating.

SECTION 8 Disciplinary Actions

Employees who harass or discriminate may be subject to disciplinary action including termination.

SECTION 9 Treatment of Harassment and Discrimination Complaints

A. Notification

Any employee who believes he/she is a victim of harassment or discrimination should promptly notify and report the facts of the incident or incidents and the names of the individual(s) involved to their immediate supervisor. If the complaint is against the employee's immediate supervisor, then he or she should notify the District Manager.

Employees who observe, hear, or learn of any harassment or discrimination must inform their immediate supervisor. Harassment or discrimination by their immediate supervisor must be reported to the District Manager. Complaints of harassment or discrimination against a member of the Board of Trustees must be reported to the President of the Board of Trustees.

Any supervisor or manager who observes, receives a complaint of, or is aware of discrimination or harassment shall promptly report the matter to the District Manager.

Complaints of harassment or discrimination against the District Manager must be reported to the Chair of the Personnel Committee.

ALL complaints of harassment and discrimination will be investigated thoroughly, promptly, and confidentially by the District Manager. If the complaint involves the District Manager, the Chair of the Personnel Committee shall ensure a proper investigation is conducted.

B. Informal Complaints

Employees who wish to discuss personal thoughts and feelings or consider meetings to deal with incident(s) of harassment or discrimination may consult with the District Manager or Chair of the Personnel Committee.

When an informal complaint is received, the District Manager or Chair of the Personnel Committee will ask the complainant to define his/her perception of the problem and desired solution. The District Manager or Chair of the Personnel Committee will explain the rights involved and discuss potential solutions. With the complainant's permission, the District Manager or Chair of the Personnel Committee may conduct an informal investigation and make every effort to resolve the problem informally.

The District reserves its right to investigate potential incidents of harassment and discrimination and take action that meets its legal obligations.

C. Employee Protection Line

Employees may call the Employee Protection Line[®] (a 24-hour toll-free number which can be used to report wrongdoing in the workplace). Wrongdoing includes but is not limited to harassment, discrimination, theft, violence, drug and alcohol abuse, unsafe acts, and misrepresenting a workers' compensation claim.

The Employee Protection Line[®] is confidential but the complainant must give enough information to allow his or her concerns to be addressed.

D. Formal Complaints

Formal complaints shall be submitted in writing on forms prescribed by the District. The complaint shall include the date and place of the alleged act, a detailed description of the incident, and the names of the person(s) alleged to be involved or have relevant knowledge. A formal investigation shall be initiated and may include but not be limited to:

1. Interviewing the persons named.
2. Providing a copy of the formal complaint to the persons named.

3. Reviewing any pertinent documents or recordings, including surveying actions in similar situations involving other employees or applicants for employment.
4. Preparing a written report, including a proposed resolution of the matter and taking appropriate corrective action when justified, including disciplinary action.
5. Preparing a written response to the employee who filed the complaint.

E. Confidentiality

The District shall endeavor to retain the confidentiality of the documentation of all allegations and investigations involving complaints of harassment however, the District cannot ensure confidentiality.

Retaliation for reporting harassment shall be subject to disciplinary action cited in Section 8 above.

Disclosing confidential information shall be subject to disciplinary action including termination.

F. Retaliation is Prohibited

Retaliation is prohibited against any person who reports discrimination or harassment, has testified on behalf of one who made a complaint, or has assisted or participated in an investigation of harassment or discrimination. Employees who retaliate shall be subject to disciplinary action including termination.

G. FEHC/EEOC Complaints

Employees or applicants for employment may file a complaint with the Fair Employment and Housing Commission (FEHC) or the Equal Employment Opportunity Commission (EEOC) and must do so as a prerequisite to filing a lawsuit against the District.

ARTICLE IV

POLICY AND COMPLAINT PROCEDURE AGAINST HARASSMENT, ~~AND~~
DISCRIMINATION, ~~RETALIATION AND ABUSIVE BEHAVIOR, AND~~
RETALIATION

SECTION 1 Introduction

The District ~~is strongly committed to prohibiting and preventing~~ ~~shall provide a work environment that is free of~~ harassment, ~~and~~ discrimination, ~~and~~ retaliation ~~based on a person's membership in a protected class in employment.~~ Harassment and discrimination shall not be tolerated and can lead to disciplinary action including termination. Harassment or discrimination by a supervisor, agent of the District, or Board Trustee can lead to civil action against the District and the individual who commits the act. The District encourages all individuals to report – as soon as possible – any conduct that is believed to violate this Policy so that the District can investigate and take appropriate corrective action.

SECTION 2 Policy

The District has a zero tolerance for any conduct that violates this Policy. An individual's conduct need not rise to the level of a violation of law to violate this Policy. A single act can violate this Policy and provide grounds for discipline or other appropriate sanctions.

This policy prohibits harassment, discrimination, or retaliation against an applicant, unpaid interns, volunteer, or employee by a District employee or official, a ~~co-worker, supervisor, agent of the District, Board Trustee,~~ member of the public, or a contractor which is based on or because of the victim's protected class or protected activity. This means that this policy prohibits harassment and discrimination on the basis of race, religion, color, sex (including gender, gender identity, gender expression, transgender, pregnancy, and breastfeeding), national origin, ancestry, citizenship status, disability, medical condition, genetic characteristics or information, marital status, age, sexual orientation (including homosexuality, bisexuality, or heterosexuality), military or veteran status, or any other ~~protected~~ classification protected under California law, will not be tolerated. Similarly, this policy prohibits retaliation against any individual who complains about actual or perceived discrimination or harassment (as defined in this policy), participates in an investigation of a complaint of discrimination or harassment, associates with a person who makes a complaint, or similar protected activity.

This Policy prohibits the District, supervisors, employees, agents of the District, members of the Board of Trustees, or contractors from harassing, discriminating, or retaliating against applicants, officers, employees, unpaid interns, volunteers, or contractors because of: (1) an individual's protected classification; (2) the perception that an individual has a protected classification; or (3) the individual's association with a person who has or is perceived to have a protected classification.

Disciplinary action, up to and including termination of employment, ~~or other appropriate sanction, up to and including termination~~ will be instituted for any sustained finding of

prohibited harassing behavior.

Retaliation against a person for filing a complaint or participating in the complaint resolution process is prohibited. Individuals found to be retaliating in violation of this Policy will be subject to appropriate sanction or discipline up to and including termination.

SECTION 3 ~~Examples of~~ Harassment

“Harassment” based on protected classification is sometimes referred to as “hostile work environment” harassment, but only where the acts of harassment are severe or pervasive. The District has a “zero tolerance” policy which prohibits even a single act of harassment, and this is so the District can eliminate harassment before it rises to the level of a “hostile work environment.” Examples of acts which can constitute harassment under this policy are as follows:

A. Verbal Harassment

Verbal harassment may include, but is not limited to, epithets, derogatory comments or slurs, vulgar remarks, implied or connotative meanings, jokes, threats of bodily harm, or any other discriminatory expressions which are based on a protected class or protected activity. For example, verbal harassment This might include inappropriate comments on appearance, including physical features; or dress and outfits consistent with gender identification, or race-oriented jokes or stories and jokes.

B. Visual ~~Written Acts of~~ Harassment

Visual ~~Written~~ harassment may include, but is not limited to, written epithets, vulgar or derogatory comments and remarks, jokes, threats of bodily harm, display of inappropriate or derogatory objects, emails, pictures, cartoons, or posters, or drawings concerning or related to a protected classification. For example, visual harassment may include an email joking about a co-worker’s age, a racially based cartoon placed in an employee’s work location, or comments of a sexual nature written on a poster, or any other written discriminatory expressions.

C. Physical ~~Acts of~~ Harassment

Physical harassment may include, but is not limited to, assault, hitting, shoving, pushing, impeding or blocking movement, offensive touching, or any other form of physical contact, interference with normal work or movement or physical force, including the use of weapons, because of a person’s protected classification. For example, pPhysical acts of harassment may include include pinching, grabbing, patting, propositioning, leering, or making explicit or implied job threats, or promises in return for submission to physical acts.

D. Unwanted Sexual Advances – Sexual Harassment

It is unlawful to harass someone because of that person’s sex.

D. Sexual Harassment

~~Sexual harassment violates section 2000e-2 (703) of Title VII (Civil Rights Act of 1964). It is unlawful to harass someone because of that person's sex.~~

~~In the workplace sexual harassment occurs when (1) submission to or rejection of requests for sexual favors and other acts of a sexual nature is a condition of employment, (2) employment decisions are based on submission to or rejection of sexual advancement, or, (3) sexual harassment the conduct is intended to or actually does unreasonably interfere with an individual's work performance or creates an intimidating, hostile, or offensive working environment. Sexual harassment may include, but is not limited to, unwelcome sexual advances, requests for sexual favors or other sex-based verbal or physical acts, e.g., written sexually suggestive letters or emails, leering, physical sexual gestures, jokes about sex or stories about sex acts, sexually degrading words used to describe the person, displaying sexually offensive pictures and objects, sexually offensive teasing, jokes, remarks, questions, threats, and insinuations. Sexual harassment may be committed by either gender and may be committed against someone of the same gender.~~

E. Abusive Conduct (Bullying)

Abusive conduct, also known as bullying, means conduct in the workplace, with malice, that a reasonable person would find hostile, offensive, and unrelated to the District's legitimate business interests. Abusive conduct may include, but is not limited to, repeated incidents of verbal harassment, or the gratuitous sabotage or undermining of a person's work performance, regardless of one's membership in a protected class. A single act of bullying behavior shall not constitute abusive conduct, unless especially severe and egregious.

SECTION 3—What Constitutes Harassment

~~Any behavior or action may constitute harassment if:~~

- ~~A. Submitting to the behavior or act is a condition of employment;~~
- ~~B. Submitting to or rejecting the behavior or act affects a decision of employment, e.g., hiring, promotion, or transfer;~~
- ~~C. The behavior or act interferes with an affected person's performance at work or creates a hostile work environment.~~

SECTION 4 Unlawful Discrimination and Harassment

Discrimination, i.e., disparate treatment of an applicant, intern, volunteer, or employee because

of a protected classification, is prohibited under this policy. ~~unequally treats or impacts individuals in protected classes. Unequal treatment occurs when an individual is treated differently because he/ or she is a member of a protected class. An employment practice that appears neutral on its face but discriminates against a protected class causes an unequal impact unless the practice is a business necessity.~~

The District's policy covers protected classes which are defined as such under California law. Presently, protected classes covered by this policy include race, religion, color, sex (including gender, gender identity, gender expression, transgender, pregnancy, and breastfeeding), national origin, ancestry, citizenship status, disability, medical condition, genetic characteristics or information, marital status, age, sexual orientation (including homosexuality, bisexuality, or heterosexuality), and military or veteran status.~~Protected classes are based on race, national origin/ancestry, religion, color, sex (including gender, gender expression, transgender, pregnancy, and breastfeeding), religion, citizenship status, age between 40 and 70 years, mental or physical disability, medical condition, genetic characteristics or information, marital status, sexual orientation (including homosexuality, bisexuality, or heterosexuality), pregnancy, or health insurance status and military or veteran status.~~

~~Harassment Discrimination may be unlawful regardless of whether the affected individuals are members of a protected class.~~

Disparate or unequal treatment of an applicant, unpaid intern, volunteer, or employee because of protected classification can occur in a variety of settings, including in hiring, promotion, evaluation, discipline, scheduling, and training opportunities. Supervisors and managers must make decisions regarding these and similar issues without regard to protected classifications.

~~SECTION 5—Behavior that Constitutes Discrimination~~

~~Any behavior or action may constitute discrimination if:~~

- ~~A. — It segregates or affects adversely affects recruitment, hiring, promotion, renewing employment, selection for training, discharge, disciplining, tenure or any other terms, and or conditions or privileges of employment.~~
- ~~B. — It retaliates against an employee for opposing discrimination, or for filing a complaint, testifying, assisting, or participating in an investigation of discrimination.~~

~~SECTION 6—Notifying Employees about Discrimination and Harassment~~

~~All employees shall be informed upon hire of the District's policy regarding harassment and discrimination. Individuals who file a complaint will be given a copy of the policy at the time the complaint is filed. The policy shall be made available immediately upon request to any employee or member of the public.~~

SECTION 6 Retaliation-is-Prohibited

Any adverse conduct taken because an applicant, employee, or contractor has reported harassment or discrimination, or has participated in the complaint and investigation process described herein, is prohibited. "Adverse conduct" for purposes of this policy includes, but is not limited to, ~~:-~~taking sides because an individual has reported harassment or discrimination, spreading rumors about a complaint, shunning and avoiding an individual who reports harassment or discrimination, or real or implied threats of intimidation to prevent an individual from reporting harassment or discrimination. ~~I~~The following individuals ~~are~~ protected from retaliation under this policy include ~~:-~~those who make good faith reports of harassment or discrimination, those who associate with an individual who is involved in reporting harassment or discrimination, and those who participate in the complaint or investigation process.

SECTION 7—Responsibilities

~~The District must ensure that the work environment is free from unlawful discrimination and harassment.~~

~~All employees shall be trained to recognize unlawful harassment and discrimination and managers and supervisors shall convey the District's zero tolerance of harassment and discrimination. Managers and supervisors who harass or discriminate may be held personally liable.~~

~~Managers and supervisors shall inform employees when their behavior is potentially harassing or discriminating.~~

SECTION 8—Disciplinary Actions

~~Employees who harass or discriminate may be subject to disciplinary action including termination.~~

SECTION 97 Treatment of Harassment and Discrimination-Complaint Procedure

A. Notification

Any employee, ~~job~~ applicant, ~~unpaid~~ intern, volunteer, or contractor who reasonably believes he/she ~~has been harassed or discriminated against~~ ~~is a victim of harassment or discrimination~~ should promptly notify and report, ~~verbally or in writing~~, the facts of the incident(s) ~~or incidents~~ and the names of the individual(s) involved to their immediate supervisor, ~~any supervisor, or manager or~~ ~~Department head and (separately) to~~ ~~or the District's Director of Human Resources~~ ~~Office Manager~~. If the complaint is against the employee's immediate supervisor, then he/~~or~~ she ~~should~~ ~~must~~ ~~notify~~ the ~~District Manager and/or the Director of Human Resources~~ ~~Director of Human Resources~~ ~~Office Manager~~. Complaints of harassment or discrimination against a member of the Board of Trustees must be reported to the President of the Board of Trustees and the Human Resources Office Manager-Department.

Employees who observe, hear, or learn of any harassment or discrimination should must inform their immediate supervisor or the Human Resources Office Manager-Department. Harassment or discrimination by their immediate supervisor must be reported to the Director of Human Resources Office Manager, District Manager. Complaints of harassment or discrimination against a member of the Board of Trustees must be reported to the President of the Board of Trustees and/or the Director of Human Resources Office Manager.

Any supervisor, ~~or~~ manager or department head who observes, receives a harassment complaint ~~of~~, or is aware of discrimination or harassment must shall promptly report notify the matter to the Director of Director of Human Resources Office Manager, District Manager. Complaints of harassment or discrimination against the District Manager must be reported to the Chair of the Personnel Committee and/or the Director of Human Resources Office Manager.

ALL complaints of harassment, ~~and~~ discrimination or retaliation will be taken seriously and will investigated thoroughly, promptly, and confidentially, by the District Manager Director of Human Resources Office Manager. ~~If the complaint involves the District Manager, the Chair of the Personnel Committee shall ensure a proper investigation is conducted.~~

B. Informal Complaints

An employee, job applicant, unpaid intern, volunteer, or contractor ~~Employees~~ who wishes to discuss personal thoughts and feelings or consider meetings to deal with incident(s) of harassment or discrimination may consult with the District Manager or Chair of the Personnel Committee the Director of Human Resources Office Manager.

When an informal complaint is received, ~~the District Manager or Chair of the Personnel Committee~~ the Director of Human Resources Office Manager will ask the complainant to define his/her perception of the problem and desired solution. The ~~District Manager or Chair of the Personnel Committee~~ Director of Human Resources Office Manager will explain the rights involved and discuss potential solutions. With the complainant's permission, ~~the District Manager or Chair of the Personnel Committee~~ the Director of Human Resources Office Manager may conduct an informal investigation and make every effort to resolve the problem informally.

The District reserves the its right to treat informal complaints as formal complaints under this policy and/or to investigate potential incidents of harassment, ~~and~~ discrimination, or retaliation and take action that it believes satisfies ~~meets~~ its legal obligations.

C. Employee Protection Line

An employee, job applicant, unpaid intern, volunteer, or contractor ~~Employees~~ may call the Employee Protection Line[®] (a 24-hour toll-free number which can be used to report

wrongdoing in the workplace). Wrongdoing includes but is not limited to harassment, discrimination, retaliation, theft, violence, drug and alcohol abuse, unsafe acts, and misrepresenting a workers' compensation claim.

The Employee Protection Line[®] is confidential but the complainant must give enough information to allow his or her concerns to be addressed.

D. Formal Complaints

Formal complaints shall be submitted in writing on forms prescribed by the District. The complaint shall include the date and place of the alleged act, a detailed description of the incident, and the names of the person(s) alleged to be involved or have relevant knowledge. In most cases, a formal investigation will shall be initiated and it may include, without limitation, the following but not be limited to:

1. ~~Interviewing the persons named~~ Providing the complainant with a timely response indicating that the complaint has been received and that a fair, timely, and thorough investigation will be conducted.
2. ~~Providing a copy of the formal complaint to the persons named~~ Conducting or retaining an investigator to conduct an impartial ~~Timely authorizing and supervising a fair and thorough investigation of the complaint by impartial and qualified personnel and/or investigating the complaint investigation. The investigation will afford all parties with appropriate due process and include interviews with: (i) the complainant; (ii) the accused harasser; and (iii) other persons who have relevant knowledge concerning the allegations in the complaint.~~
3. ~~Reviewing any pertinent documents or recordings, including surveying actions in similar situations involving other employees or applicants for employment~~ Reviewing the factual information gathered through the investigation to reach a reasonable conclusion as to whether a violation of this policy occurred, whether the alleged conduct constitutes harassment, discrimination, or retaliation giving consideration to all factual information, the totality of the circumstances, including the nature of the conduct, and the context in which the alleged incidents occurred.
4. ~~Preparing a written report, including a proposed resolution of the matter and taking appropriate corrective action when justified, including disciplinary action~~ Timely reporting a report or summary of the findings of the investigation determination as to whether harassment occurred to appropriate persons, including the complainant, the alleged harasser, the supervisor, and the department head. ~~If discipline is imposed against the accused, the level of discipline will not be communicated to the complainant given the privacy rights all employees enjoy.~~

5. ~~If conduct in violation of this Policy occurred, taking or recommending to the appointing authority prompt and effective remedial action. The remedial action will be commensurate with the severity of the offense. Preparing a written response to the employee who filed the complaint.~~
56. Taking reasonable steps to protect the complainant from further harassment, discrimination, or retaliation.
7. ~~—Taking reasonable steps to protect the complainant from retaliation as a result of communicating the complaint.~~

E. SECTION 8 Confidentiality

The District will make every possible effort to assure the confidentiality of complaints made under this pPolicy. However, complete confidentiality cannot occur due to the need to fully investigate and the duty to take effective remedial action. As a result, the District will maintain confidentiality to the extent possible, i.e., ~~—An individual who is interviewed during the course of an investigation is prohibited from discussing the substance of the interview, except as otherwise directed by a supervisor or the Director of Human Resources Office Manager. Any individual who discusses the content of an investigatory interview will be subject to discipline or other appropriate sanction. The employer~~ the District will not disclose a completed investigation report except as it deems necessary to support a disciplinary action, to take remedial action, to defend itself in adversarial proceedings, or to comply with the law or court order.

~~The District shall endeavor to retain the confidentiality of the documentation of all allegations and investigations involving complaints of harassment however, the District cannot ensure confidentiality.~~

~~Retaliation for reporting harassment shall be subject to disciplinary action cited in Section 8 above.~~

~~Disclosing confidential information shall be subject to disciplinary action including termination.~~

SECTION 9 Responsibilities

The District's managers, supervisors, and department heads must ensure that work environment is free from conduct which violates this policy ~~unlawful discrimination and harassment~~ by taking the following steps:

1. Informing employees of this pPolicy.
2. Modeling appropriate behavior.

3. Taking all steps necessary to prevent conduct prohibited by this policy from occurring harassment, discrimination, or retaliation from occurring.
4. Receiving complaints in a fair and serious manner, and documenting steps taken to resolve complaints.
5. Monitoring the work environment and taking immediate appropriate action to stop potential violations, such as removing inappropriate pictures or correcting inappropriate language.
6. ~~Following up with those who have complained to ensure that the behavior has stopped and that there are no reprisals.~~
7. ~~Informing those who complain of harassment or discrimination of his/her option to contact the EEOC or DFEH regarding alleged Policy violations.~~
8. ~~Assisting, advising, or consulting with employees and the Director of Human Resources Office Manager regarding this Policy and Complaint Procedure.~~
9. ~~Assisting in the investigation of complaints involving employee(s) in their departments and, if the complaint is substantiated, recommending appropriate corrective or disciplinary action in accordance with District Personnel Rules and Policies, up to and including discharge.~~
10. ~~Implementing appropriate disciplinary and remedial actions.~~
11. ~~Reporting potential violations of this Policy of which he/she becomes aware, regardless of whether a complaint has been submitted, in accordance with the notification protocols set forth in this policy to the Human Resources Department or the department head.~~
- 7.12. Participating in periodic training and scheduling employees for training to recognize unlawful harassment and discrimination.
13. ~~Conveying the District's zero tolerance of harassment and discrimination to employees.~~

Each employee is responsible for:

1. Treating all employees and co-workers with respect and consideration.
2. Modeling appropriate behavior.
3. Participating in periodic training.
4. Fully cooperating with the District's investigations by responding fully and truthfully to

all questions posed during the investigation.

5. Maintaining the confidentiality of any investigation that the District conducts as instructed, by not disclosing the substance of any investigatory interview, except as directed by the department head or the Director of Human Resources Office Manager.
6. Reporting any act he/she believes in good faith constitutes conduct that is prohibited under this policy. harassment, discrimination, or retaliation as defined in this Policy, to his/her immediate supervisor, or department head, or the Director of Human Resources Office Manager.

Section 10G. — FEHC/EEOC Option to Report to Outside Administrative Agencies **Complaints**

Employees or applicants for employment may file a complaint report harassment, discrimination, or retaliation to ~~with~~ the Equal Employment Opportunity Commission (EEOC) or the California Department of Fair Employment and Housing ~~Commission (FEHC) (DFEH), or the Equal Employment Opportunity Commission (EEOC) and must do so as a prerequisite to filing a lawsuit against the District.~~ The nearest offices are listed in the government section of the telephone book or employees can check the posters that are located in employer bulletin boards for office locations and telephone numbers.

SECTION 116 Notifying Employees about Discrimination and Harassment Dissemination of Policy

All employees shall be informed upon hire of the District's policy regarding harassment and discrimination. Individuals who file a complaint will be given a copy of the policy at the time the complaint is filed. The policy shall be made available immediately upon request to any employee or member of the public, receive a copy of this pPolicy upon hire. The pPolicy may be updated from time to time and redistributed with a form for the employee to sign and return acknowledging that the employee has received, read, and understands this pPolicy.

ARTICLE IV

**POLICY AND COMPLAINT PROCEDURE AGAINST HARASSMENT,
DISCRIMINATION, RETALIATION AND ABUSIVE BEHAVIOR**

SECTION 1 Introduction

The District is strongly committed to prohibiting and preventing harassment, discrimination, and retaliation in employment. The District encourages all individuals to report – as soon as possible – any conduct that is believed to violate this Policy so that the District can investigate and take appropriate corrective action.

SECTION 2 Policy

The District has a zero tolerance for any conduct that violates this Policy. An individual's conduct need not rise to the level of a violation of law to violate this Policy. A single act can violate this Policy and provide grounds for discipline or other appropriate sanctions.

This policy prohibits harassment, discrimination, or retaliation against an applicant, intern, volunteer, or employee by a District employee or official, a member of the public, or a contractor which is based on or because of the victim's protected class or protected activity. This means that this policy prohibits harassment and discrimination on the basis of race, religion, color, sex (including gender, gender identity, gender expression, transgender, pregnancy, and breastfeeding), national origin, ancestry, citizenship status, disability, medical condition, genetic characteristics or information, marital status, age, sexual orientation (including homosexuality, bisexuality, or heterosexuality), military or veteran status, or any other classification protected under California law. Similarly, this policy prohibits retaliation against any individual who complains about actual or perceived discrimination or harassment (as defined in this policy), participates in an investigation of a complaint of discrimination or harassment, associates with a person who makes a complaint, or similar protected activity.

Disciplinary action, up to and including termination of employment, or other appropriate sanction, will be instituted for any sustained finding of prohibited behavior.

SECTION 3 Harassment

"Harassment" based on protected classification is sometimes referred to as "hostile work environment," harassment, but only where the acts of harassment are severe or pervasive. The District has a "zero tolerance" policy which prohibits even a single act of harassment, and this is so the District can eliminate harassment before it rises to the level of a "hostile work environment." Examples of acts which can constitute harassment under this policy are as follows:

A. Verbal Harassment

Verbal harassment may include, but is not limited to, epithets, derogatory comments or

slurs, implied or connotative meanings, jokes, threats of bodily harm, or any other discriminatory expressions which are based on a protected class or protected activity. For example, verbal harassment might include inappropriate comments on appearance, including physical features or dress, or race-oriented jokes or stories.

B. Visual Harassment

Visual harassment may include, but is not limited to, written epithets, vulgar or derogatory comments and remarks, jokes, threats of bodily harm, display of inappropriate or derogatory objects, emails, pictures, cartoons, or posters, or drawings concerning or related to a protected classification. For example, visual harassment may include an email joking about a co-worker's age, a racially based cartoon placed in an employee's work location, or comments of a sexual nature written on a poster.

C. Physical Harassment

Physical harassment may include, but is not limited to, assault, hitting, shoving, pushing, impeding or blocking movement, offensive touching, or any other form of physical contact, interference with normal work or movement or physical force, including the use of weapons, because of a person's protected classification. For example, physical harassment may include pinching, grabbing, patting, propositioning, leering, making explicit or implied job threats, or promises in return for submission to physical acts.

D. Unwanted Sexual Advances – Sexual Harassment

It is unlawful to harass someone because of that person's sex.

Workplace sexual harassment occurs when (1) submission to or rejection of requests for sexual favors and other acts of a sexual nature is a condition of employment, (2) employment decisions are based on submission to or rejection of sexual advancement, or (3) the conduct is intended to or actually does unreasonably interfere with an individual's work performance or creates an intimidating, hostile, or offensive working environment. Sexual harassment may include, but is not limited to, unwelcome sexual advances, requests for sexual favors or other sex-based verbal or physical acts, e.g., sexually suggestive letters or emails, leering, physical sexual gestures, jokes about sex or stories about sex acts, sexually degrading words used to describe the person, displaying sexually offensive pictures and objects, sexually offensive teasing, jokes, remarks, questions, threats, and insinuations. Sexual harassment may be committed by either gender and may be committed against someone of the same gender.

E. Abusive Conduct (Bullying)

Abusive conduct, also known as bullying, means conduct in the workplace with malice that a reasonable person would find hostile, offensive, and unrelated to the District's legitimate business interests. Abusive conduct may include, but is not limited to, repeated incidents of verbal harassment, or the gratuitous sabotage or undermining of a person's work performance, regardless of one's membership in a protected class. A

single act of bullying behavior shall not constitute abusive conduct, unless especially severe and egregious.

SECTION 4 Discrimination

Discrimination, i.e., disparate treatment of an applicant, intern, volunteer, or employee because of a protected classification, is prohibited under this policy.

The District's policy covers protected classes which are defined as such under California law. Presently, protected classes covered by this policy include race, religion, color, sex (including gender, gender identity, gender expression, transgender, pregnancy, and breastfeeding), national origin, ancestry, citizenship status, disability, medical condition, genetic characteristics or information, marital status, age, sexual orientation (including homosexuality, bisexuality, or heterosexuality), and military or veteran status.

Disparate or unequal treatment of an applicant, intern, volunteer, or employee because of protected classification can occur in a variety of settings, including in hiring, promotion, evaluation, discipline, scheduling, and training opportunities. Supervisors and managers must make decisions regarding these and similar issues without regard to protected classifications.

SECTION 5 Complaint Procedure

A. Notification

An employee, applicant, intern, volunteer, or contractor who reasonably believes he/she has been harassed or discriminated against should promptly notify and report, verbally or in writing, the facts of the incident(s) and the names of the individual(s) involved to their immediate supervisor, any supervisor, manager or department head and (separately) to the District's Office Manager. If the complaint is against the employee's immediate supervisor, then he/she must notify the Office Manager. Complaints of harassment or discrimination against a member of the Board of Trustees must be reported to the President of the Board of Trustees and the Office Manager.

Employees who observe, hear, or learn of any harassment or discrimination should inform their immediate supervisor or the Office Manager. Any supervisor, manager or department head who observes, receives a harassment complaint, or is aware of discrimination or harassment must promptly notify the Office Manager. Complaints of harassment or discrimination against the District Manager must be reported to the Chair of the Personnel Committee and/or the Office Manager.

ALL complaints of harassment, discrimination or retaliation will be taken seriously and will be investigated thoroughly, promptly, and confidentially.

B. Informal Complaints

An employee, job applicant, intern, volunteer, or contractor who wishes to discuss personal thoughts and feelings or consider meetings to deal with incident(s) of harassment or discrimination may consult with the Office Manager.

When an informal complaint is received, the Office Manager will ask the complainant to define his/her perception of the problem and desired solution. The Office Manager will explain the rights involved and discuss potential solutions. With the complainant's permission, the Office Manager may conduct an informal investigation and make every effort to resolve the problem informally.

The District reserves the right to treat informal complaints as formal complaints under this policy and/or to investigate potential incidents of harassment, discrimination, or retaliation and take action that it believes satisfies its legal obligations.

C. Employee Protection Line

An employee, applicant, intern, volunteer, or contractor may call the Employee Protection Line[®] (a 24-hour toll-free number which can be used to report wrongdoing in the workplace). Wrongdoing includes but is not limited to harassment, discrimination, retaliation, theft, violence, drug and alcohol abuse, unsafe acts, and misrepresenting a workers' compensation claim.

The Employee Protection Line[®] is confidential but the complainant must give enough information to allow his or her concerns to be addressed.

D. Formal Complaints

Formal complaints shall be submitted in writing on forms prescribed by the District. The complaint shall include the date and place of the alleged act, a detailed description of the incident, and the names of the person(s) alleged to be involved or have relevant knowledge. In most cases, a formal investigation will be initiated and it may include, without limitation, the following:

1. Providing the complainant with a timely response indicating that the complaint has been received and that a fair and thorough investigation will be conducted.
2. Conducting or retaining an investigator to conduct an impartial investigation.
3. Reviewing the factual information gathered through the investigation to reach a reasonable conclusion as to whether a violation of this policy occurred.
4. Timely reporting a report or summary of the findings of the investigation to

appropriate persons. If discipline is imposed against the accused, the level of discipline will not be communicated to the complainant given the privacy rights all employees enjoy.

5. Taking reasonable steps to protect the complainant from harassment, discrimination, or retaliation.

SECTION 6 Confidentiality

The District will make every possible effort to assure the confidentiality of complaints made under this policy. However, complete confidentiality cannot occur due to the need to fully investigate and the duty to take effective remedial action. As a result, the District will maintain confidentiality to the extent possible, i.e., the District will not disclose a completed investigation report except as it deems necessary to support a disciplinary action, to take remedial action, to defend itself in adversarial proceedings, or to comply with the law or court order.

SECTION 7 Responsibilities

The District's managers, supervisors, and department heads must ensure that work environment is free from conduct which violates this policy by taking the following steps:

1. Informing employees of this policy.
2. Modeling appropriate behavior.
3. Taking all steps necessary to prevent conduct prohibited by this policy from occurring.
4. Receiving complaints in a fair and serious manner, and documenting steps taken to resolve complaints.
5. Monitoring the work environment and taking immediate appropriate action to stop potential violations, such as removing inappropriate pictures or correcting inappropriate language.
6. Reporting potential violations of this policy of which he/she becomes aware, regardless of whether a complaint has been submitted, in accordance with the notification protocols set forth in this policy.
7. Participating in periodic training and scheduling employees for training to recognize unlawful harassment and discrimination.

Each employee is responsible for:

1. Treating all employees and co-workers with respect and consideration.

2. Modeling appropriate behavior.
3. Participating in periodic training.
4. Fully cooperating with the District's investigations by responding fully and truthfully to all questions posed during the investigation.
5. Maintaining the confidentiality of any investigation that the District conducts as instructed.
6. Reporting any act he/she believes in good faith constitutes conduct that is prohibited under this policy.

SECTION 8 Option to Report to Outside Administrative Agencies

Employees or applicants for employment may report harassment, discrimination, or retaliation to the Equal Employment Opportunity Commission (EEOC) or the California Department of Fair Employment and Housing (DFEH). The nearest offices are listed in the government section of the telephone book or employees can check the posters that are located in employer bulletin boards for office locations and telephone numbers.

SECTION 9 Dissemination of Policy

All employees shall receive a copy of this policy upon hire. The policy may be updated from time to time and redistributed with a form for the employee to sign and return acknowledging that the employee has received, read, and understands this policy.

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

Date: December 9, 2016 **Item 10**

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

Subject: Consider Changes to the District Manager's Job Description

Reference:

Background

At its meeting on November 18, 2016 the Personnel Committee approved for the Board's consideration the attached amendments to the District Manager's job description (Attachment 1). These changes will allow the Board to select a District Manager from a larger pool of qualified candidates.

A copy of the original job description (Attachment 2) and a draft with the edits accepted (Attachment 3) are also included.

Manager's Recommendation

Approve amendments to the job description.

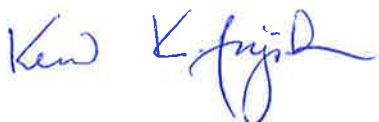
Alternatives

Do not approve the amendments.

Financial Impact

None

Respectfully submitted,



**Kenn Fujioka
District Manager**

**DISTRICT MANAGER
Position Description**

Basic Functions

The District Manager acts as the executive officer of the District and advisor to the Board of Trustees; plans, organizes, and directs District-wide operations; represents the District and Board of Trustees in the community, media, and when interacting with other agencies; manages a wide variety of managerial and technical functions and programs; and performs related work as required.

Relationship:

The District Manager is a Fair Labor Standards Exempt position that reports to the Board of Trustees.

Class Characteristics:

The District Manager is directed by District policy, the Board of Trustees, and the law and acts with a high degree of discretion and autonomy when making decisions.

Responsibilities:

The following are examples of duties that may be performed. Omitting specific duties does not exclude them from the position if the work is similar, related, or a logical assignment.

1. Plans, directs, regulates, and coordinates the District's ~~operations~~resources to reduce or eliminate environmental factors which produce vectors.
2. Advises the Board of Trustees regarding programs and services which will help the District serve best its residents.
3. Develops and implements programs, policies, and procedures; determines objectives and priorities and assesses the need for changes.
4. Defines the organizational structure of the District; determines the amount of resources and the lines of authority necessary to carry out the District's functions.
5. Prepares and administers the annual budget, including analyses and justification; presents the budget to the Board of Trustees for approval; obtains funding for special projects; maximizes the use of funds allocated to the District.
6. Ensures that payroll and accounting systems operate properly; ensures that expenditures conform to the budget approved by the Board of Trustees.

Attachment 1

San Gabriel Valley Mosquito & Vector Control District
Revision Dates, August 11, 1995, December 14, 2000, April 12 2013

7. Recommends the District's salary structure and working conditions.
8. Negotiate, administer, and monitor contracts effectively.
9. Oversees all District staff. Recruits, selects, mentors, trains, and assigns employees; establishes and maintains performance standards.
10. Evaluates the performance of the Executive Assistant/Clerk of the Board, Office Manager, Operations Manager, Public Information Officer, and Scientific Program Manager.
11. Ensures that employees fulfill the State Department of Health Services requirements for certification and continuing education as Vector Control Specialists.
12. With appropriate staff, evaluates program operations; confers with staff regarding progress and problems, and provides consultation and assistance as indicated.
13. Works with supervisory staff to identify the need for and provides the opportunity for scientific research to improve vector control; plans and modifies control programs as indicated.
14. Ensures that District resources, i.e., funds, equipment, and personnel are used properly; ensures proper record keeping for all aspects of District operations.
15. Reviews material related to public relations and community education; writes articles; represents the District in relations with media and the public.
16. Secures legal assistance when needed; prepares complaints, including evidence of public nuisances for action by the Board of Trustees and the District Attorney's office; ensures that the District complies with the law.
17. Coordinates District activities to control vectors with those of other agencies such as other vector control agencies, flood control ~~Districts~~districts, health departments, universities, and private organizations.
18. Ensures that agendas, minutes, and presentations are prepared for meetings of the Board of Trustees and standing committees.
19. Represents the District at the federal, State, and local level.
20. Keeps informed of latest developments in vector control, applicable regulatory, legislative, and related issues; reads professional literature; participates in professional organizations.

Minimum Qualifications

Knowledge of:

- Theories and principles of management and public administration
- Governmental organization theory, finance, budget construction
- Intergovernmental relations
- Personnel management, retention, and training
- Federal, State, and local environmental health and safety laws and ordinances
- Principles of public and community relations.
- Principles of public and community relations
- Effects of vector borne diseases on public health and the environment
- Principles and methods of scientific and administrative research
- Computer software systems
- Practices related to water reclamation/management
- Safety Standards, practices, and procedures
- Effects of pesticides, including hazards to animal and plant life

Ability to:

- Communicate effectively orally and in writing; understand and carry out oral and written instructions
- Plan, direct, and administer the District programs and services
- Establish and maintain effective working relationships with District staff and members of federal, State, and local agencies
- Effectively solve problems
- Interpret and administer federal, State, and local statutes, regulations, and policies
- Evaluate scientific literature
- React appropriately to spontaneous problems and render sound decisions under urgent conditions
- Supervise technical and professional staff
- Use applicable computer software

Education and Experience:

Any combination of experience and training that would likely provide the knowledge and abilities required. An example would be a Bachelor's degree from an accredited college or university with a focus on physical or biological science in entomology, biology, public administration, political health science, business administration, or a closely related field from an accredited college or university and seven a minimum of five years of responsible experience as a vector ecologist, entomologist, biologist in vector-borne diseases and control, environment and/or public health management, public health and safety.

biological sciences, epidemiology, entomology, scientific and administrative research, intergovernmental relations, public administrator administration in a related scientific field, and supervision, with at least two of the five years' experience managing a department's or organization's finances and/or human resources. ~~or business manager in the public sector, including three years of managerial experience within a complex organization with a reporting relationship to an elected body or board.~~

Desirable Qualifications:

~~A Master's or Doctoral degree in entomology, biology, public administration, political science, business administration or a closely related field from an accredited college or university and~~ An advanced degree from an accredited college or university in a field that confers knowledge of the principles and methods of vector surveillance and control and the effects of vector borne diseases on public health and the environment.

Post-Offer Physical Examination

A medical doctor must certify that the candidate is physically able to perform the duties of the position and is free of illegal substances as determined by a drug screen. A medical doctor and/or laboratory that is designated by the District shall perform the post-offer physical examination and the District shall pay all costs.

Functional Requirements

- Minimum of single eye corrected vision
- Minimum of single ear aided hearing
- Speak and write effectively in English
- Regularly* sit for extended periods of time
- Regularly* perform repetitive motion associated with computer use and other office equipment
- Occasionally* operate a motor vehicle
- Occasionally* bend at the knees and waist
- Occasionally* reach overhead
- Periodically* traverse uneven ground such as fields, dirt banks, stream beds, and shallow ponds in safety shoes
- Periodically* lift objects weighing 30 pounds
- Periodically* manipulate and examine small objects
- Periodically* climb ladders

- * Periodically-Activity or condition exists up to 25 percent of the time
- Occasionally – Activity or condition exists from 25 to 50 percent of the time
- Regularly – Activity or condition exists from 50 to 75 percent of the time
- Frequently – Activity or condition exists 75 percent or more of the time

Other Notes, Licenses, or Requirements

License:

The District Manager must have a valid California Class C driver's license at appointment and maintain it throughout employment. The District Manager must be insurable with District's insurance carrier.

Certificates:

The District Manager must be certified by the California Department of Health Services as a technician in mosquito, vertebrate, and terrestrial invertebrate vector control within two testing cycles of appointment and must maintain the certificates throughout employment.

Conflict of Interest:

The District Manager must file a Statement of Economic Interests Form 700 pursuant to the codes adopted by the District and approved by the Board of Supervisors within thirty (30) days of hiring date and annually thereafter.

Working Conditions:

The District Manager may be exposed to pesticides, communicable diseases, other health hazards, inclement weather conditions, and verbal confrontations with the public. The District Manager is subject to emergency call on a 24-hour basis.

The San Gabriel Valley Mosquito and Vector Control District reserves at its sole and absolute discretion the right to modify, delete, augment, or supplement the duties, qualifications, and requirements stated above.

**DISTRICT MANAGER
Position Description**

Basic Functions

The District Manager acts as the executive officer of the District and advisor to the Board of Trustees; plans, organizes, and directs District-wide operations; represents the District and Board of Trustees in the community, media, and when interacting with other agencies; manages a wide variety of managerial and technical functions and programs; and performs related work as required.

Relationship:

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Responsibilities:

The following are examples of duties that may be performed. Omitting specific duties does not exclude them from the position if the work is similar, related, or a logical assignment.

1. Plans, directs, regulates, and coordinates the District's operations.
2. Advises the Board of Trustees regarding programs and services which will help the District serve best its residents.
3. Develops and implements programs, policies, and procedures; determines objectives and priorities and assesses the need for changes.
4. Defines the organizational structure of the District; determines the amount of resources and the lines of authority necessary to carry out the District's functions.
5. Prepares and administers the annual budget, including analyses and justification; presents the budget to the Board of Trustees for approval; obtains funding for special projects; maximizes the use of funds allocated to the District.
6. Ensures that payroll and accounting systems operate properly; ensures that expenditures conform to the budget approved by the Board of Trustees.
7. Recommends the District's salary structure and working conditions.

Attachment 2

San Gabriel Valley Mosquito & Vector Control District
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8. Negotiate, administer, and monitor contracts effectively.
9. Oversees all District staff. Recruits, selects, mentors, trains, and assigns employees; establishes and maintains performance standards.
10. Evaluates the performance of the Executive Assistant/Clerk of the Board, Office Manager, Operations Manager, Public Information Officer, and Scientific Program Manager.
11. Ensures that employees fulfill the State Department of Health Services requirements for certification and continuing education as Vector Control Specialists.
12. With appropriate staff, evaluates program operations; confers with staff regarding progress and problems, and provides consultation and assistance as indicated.
13. Works with supervisory staff to identify the need for and provides the opportunity for scientific research to improve vector control; plans and modifies control programs as indicated.
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17. Coordinates District activities to control vectors with those of other agencies such as other vector control agencies, flood control Districts, health departments, universities, and private organizations.
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19. Represents the District at the federal, State, and local level.
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Minimum Qualifications

Knowledge of:

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- Evaluate scientific literature
- React appropriately to spontaneous problems and render sound decisions under urgent conditions
- Supervise technical and professional staff
- Use applicable computer software

Education and Experience:

A Bachelor's degree in entomology, biology, public administration, political science, business administration or a closely related field from an accredited college or university and seven years of responsible experience as a vector ecologist, entomologist, biologist, public administrator, or business manager in the public sector, including three years of managerial experience within a complex organization with a reporting relationship to an elected body or board.

Desirable Qualifications:

A Master's or Doctoral degree in entomology, biology, public administration, political science, business administration or a closely related field from an accredited college or university and knowledge of the principles and methods of vector surveillance and control and the effects of vector borne diseases on public health and the environment.

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Other Notes, Licenses, or Requirements

License:

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Desirable Qualifications:

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