

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

12545 Florence Avenue, Santa Fe Springs, CA 90670

Office (562) 944-9656 | Fax (562) 944-7976

Email: info@GLAmosquito.org | Website: www.GLAmosquito.org

IMPORTANT NOTICE

The regular meeting of the
Board of Trustees of the Greater Los Angeles County Vector Control District
will be held:

Thursday, December 12th, 2024, at 7:00 p.m.

at District Headquarters

12545 Florence Avenue

Santa Fe Springs, CA 90670

For your information, the following materials are enclosed:

AGENDA ITEMS

- **Minutes 2024-11 (Exhibit A) (p5)**
- Requisition Schedule **Resolution 2024-26 (Exhibit B) (p12)**
- Consideration of **Resolution 2024-27** Approving and Accepting Amendment to the Section 125 Flexible Benefit Plan (**Exhibit C) (p34)**
- District's Financial Audit FY 2023-2024 (**Exhibit D) (p72)**

STAFF REPORTS

- General Manager and Assistant General Manager's Report (p1)
- Scientific-Technical Services Report for November 2024 (**Staff Report A) (p3)**
- Operations Report for November 2024 (**Staff Report B) (p8)**
- Communications Report for November 2024 (**Staff Report C) (p13)**
- Fiscal Report for November 2024 (**Staff Report D) (p14)**
- Human Resources Report for November 2024 (**Staff Report E) (p22)**

GLACVCD BOARD OF TRUSTEES MEETING AGENDA & EXHIBITS



Thursday, December 12th, 2024

7:00 p.m. Board Meeting

Santa Fe Springs District Headquarters

12545 Florence Avenue, Santa Fe Springs, CA 90670

Trustee Marilyn Sanabria, President

Trustee Ali Saleh, Vice President

Trustee Melissa Ramoso, Secretary-Treasurer

General Manager, Susanne Kluh

Assistant General Manager, Administration, Allison Costa

Assistant General Manager, Vector Management, Steve Vetrone

Operations Managers, Maritza Olmos & Martin Serrano

Communications Manager, David Pailin Jr.

Finance Manager, Yani-Segoro Nguyen

Human Resources Manager, Cindy Reyes

Board General Counsel, Quinn M. Barrow, Richards, Watson, & Gershon

Labor Legal Counsel, Oliver Yee, Liebert Cassidy Whitmore

Clerk of the Board, Araceli Hernandez

Copies of staff reports or other written documentation relating to agenda items are available online at <https://www.GLAmosquito.org/board-meetings> and are on file at the District's Headquarters at the Front Office for public inspection.

If you have questions regarding an agenda item, please contact the Front Office Staff at (562) 944-9656 ext. 504 during regular business hours.

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

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Board of Trustees

PRESIDENT

Marilyn Sanabria, Huntington Park

VICE PRESIDENT

Ali Saleh, Bell

SECRETARY-TREASURER

Melissa Ramoso, Artesia

BELL GARDENS

Pedro Aceituno

CARSON

Jim Dear

CUDAHY

Daisy Lomeli

GARDENA

Paulette Francis

LA CAÑADA FLINTRIDGE

Leonard Pieroni

LAKWOOD

Steve Croft

LOS ANGELES COUNTY

Steven A. Goldsworthy

MONTEBELLO

Avik Cordeiro

PICO RIVERA

Gustavo V. Camacho

SANTA FE SPRINGS

William K. Rounds

SOUTH EL MONTE

Hector Delgado

WHITTER

Mary Ann Pacheco

BELLFLOWER

Sonny R. Santa Ines

CERRITOS

Mark W. Bollman

DIAMOND BAR

Ruth Low

GLENDALE

Stephen Ryfle

LA HABRA HEIGHTS

Catherine Houwen

LONG BEACH

Emily Holman

LYNWOOD

Rita Soto

NORWALK

Margarita L. Rios

SANTA CLARITA

Heidi Heinrich

SAN MARINO

Howard Brody

SOUTH GATE

Maria del Pilar Avalos

BURBANK

Dr. Jeff D. Wassem

COMMERCE

Kevin Lainez

DOWNEY

Dorothy Pemberton

HAWAIIAN GARDENS

Luis Roa

LA MIRADA

Matthew Wight

LOS ANGELES CITY

Steven Appleton

MAYWOOD

Heber Marquez

PARAMOUNT

Isabel Aguayo

SAN FERNANDO

Sylvia Ballin

SIGNAL HILL

Robert D. Copeland

VERNON

Leticia Lopez

GENERAL MANAGER

Susanne Klüh

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A G E N D A

THE REGULAR MEETING OF THE BOARD OF TRUSTEES

Thursday, December 12, 2024

District Office
12545 Florence Avenue
Santa Fe Springs, CA 90670

1. **CALL TO ORDER**

2. **QUORUM (ROLL) CALL**

3. **INVOCATION**

4. **PLEDGE OF ALLEGIANCE**

5. **CORRESPONDENCE**

6. **INTRODUCTIONS**

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

7. **PUBLIC COMMENT**

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

8. CONSENT AGENDA (8.1 – 8.3)

(VOTE REQUIRED)

- 8.1 Consideration of **Minutes 2024-11** of regular Board Meeting held on November 14th, 2024. ***(EXHIBIT A)***
- 8.2 Consideration of **Resolution 2024-26** Authorizing Payment of Attached Requisition November 1st through November 30th, 2024 ***(EXHIBIT B)***
- 8.3 Consideration of **Resolution 2024-27** Approving and Accepting Amendment to the Section 125 Flexible Benefit Plan ***(EXHIBIT C)***

9. CONSIDERATION OF 2 TRUSTEES TO ATTEND THE 93RD ANNUAL MOSQUITO AND VECTOR CONTROL ASSOCIATION OF CALIFORNIA (MVCAC) CONFERENCE IN OAKLAND, CA, JANUARY 26 – JANUARY 29, 2025

10. COMMITTEE REPORTS

- 10.1 Audit Committee Ali Saleh, Chair
 - 10.1.a Presentation from Paul J. Kaymark with Nigro & Nigro regarding findings from audit of District FY 2023/2024 financials. ***(EXHIBIT D) (RECEIVE AND FILE)***
- 10.2 Nominating Committee Emily Holman, Chair
 - 10.2.a Consider and discuss preliminary nominations for the 2025 Board Secretary/Treasurer

11. STAFF PROGRAM REPORTS: November 2024

- 11.1 Manager’s Report S. Kluh, General Manager
- 11.2 Assistant GM Vector Management S. Vetrone, Asst.GM, Vector Management
(Staff Reports A & B)
 - a. Presentation by Tanya Posey, Acting Scientific-Technical Manager
- 11.3 Assistant GM Administration A. Costa, Asst. GM, Administration
(Staff Reports C – E)
 - a. Presentation by David Pailin Jr., Communications Manager
 - b. Fiscal Report by Yani- Segoro Nguyen, Finance Manager
- 11.4 General Counsel Report Q. Barrow, General Counsel

12. OTHER

Pursuant to Government Code (Brown Act) §54954.2(b), the Board may not take action on items not on the agenda unless:

- (1) A majority of the Board votes to determine that an emergency situation exists; or
- (2) Two-thirds of the Board votes in support of a motion that:
 - a. there is a need to take immediate action and
 - b. the need for action came to the attention of the Board after the agenda was posted.

13. ADJOURNMENT

The next Board of Trustees meeting will be scheduled on Thursday, January 9th, 2025, at 7:00p.m. at the District's headquarters at 12545 Florence Avenue, Santa Fe Springs.

If you are an individual with a disability and need a reasonable modification or accommodation pursuant to the Americans with Disabilities Act ("ADA") please contact Araceli Hernandez at ahernandez@GLAmosquito.org 48 hours prior to the meeting for assistance. Additionally, this agenda shall be made available upon request in alternative formats to persons with a disability, as required by the American with Disabilities Act of 1990 (42 U.S.C. § 12132) and the Ralph M. Brown Act (California Government Code § 54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact Clerk of the Board, Araceli Hernandez at (562)944-9656, during business hours, at least 48 hours prior to the time of the meeting.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MINUTES NO. 2024-11**

The regular meeting of the Board of Trustees of the Greater Los Angeles County Vector Control District held at 7:00 p.m. on Thursday, November 14, 2024, at the District office at 12545 Florence Avenue, Santa Fe Springs, California.

TRUSTEES PRESENT

Melissa Ramoso, Secretary-Treasurer, *City of Artesia*
Pedro Aceituno, *City of Bell Gardens*
Sonny Santa Ines, *City of Bellflower*
Dr. Jeff Wassem, *City of Burbank*
Jim Dear, *City of Carson*
Mark Bollman, *City of Cerritos*
Kevin Lainez, *City of Commerce*
Daisy Lomeli, *City of Cudahy*
Ruth Low, *City of Diamond Bar*
Dorothy Pemberton, *City of Downey*
Paulette Francis, *City of Gardena* * 7:17p.m.
Stephen Ryfle, *City of Glendale*
Leonard Pieroni, *City of La Cañada Flintridge*
Catherine Houwen, *City of La Habra Heights*
Matthew Wight, *City of La Mirada*
Steve Croft, *City of Lakewood*
Emily Holman, *City of Long Beach*
Steven Appleton, *City of Los Angeles*
Steven Goldsworthy, *Los Angeles County*
Rita Soto, *City of Lynwood*
Heber Marquez, *City of Maywood*
Avik Cordeiro, *City of Montebello*
Isabel Aguayo, *City of Paramount*
Sylvia Ballin, *City of San Fernando*
Howard Brody, *City of San Marino*
Heidi Heinrich, *City of Santa Clarita*
William K. Rounds, *City of Santa Fe Springs*
Hector Delgado, *City of South El Monte*
Maria del Pilar Avalos, *City of South Gate*
Mary Ann Pacheco, *City of Whittier*

TRUSTEES ABSENT (EXCUSED)

Ali Saleh, Vice President- *City of Bell*
Marilyn Sanabria, President- *City of Huntington Park*

TRUSTEES ABSENT

Luis Roa, *City of Hawaiian Gardens*
Margarita Rios, *City of Norwalk*
Gustavo Camacho, *City of Pico Rivera*
Robert D. Copeland, *City of Signal Hill*
Leticia Lopez, *City of Vernon*

OTHERS PRESENT

Susanne Klueh, General Manager
Allison Costa, Assistant General Manager
Steve Vetrone, Director of Scientific-Technical Services
Martin Serrano, Operations Manager (Santa Fe Springs)
David Pailin Jr., Communications Manager
Yani Segoro-Nguyen, Finance Manager
Quinn Barrow, General Counsel
Araceli Hernandez, Clerk of the Board/Executive Assistant
Oliver Yee, Labor Counsel, Liebert, Cassidy, & Whitmore (Virtual)

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

1. CALL TO ORDER

Board Secretary-Treasurer Ramoso (Artesia) called the meeting to order at 7:04 p.m.

2. QUORUM (ROLL) CALL

Following roll call, it was recorded that 29 Trustees were present and eight were absent. One Trustees' joined meeting after roll call, bringing the total to 30 Trustees present and seven absent.

3. INVOCATION

Trustee Santa Ines (Bell) led the invocation.

4. PLEDGE OF ALLEGIANCE

Trustee Lowe (Diamond Bar) led the Pledge of Allegiance.

5. CORRESPONDENCE

NONE

6. INTRODUCTIONS

Susanne Kluh, General Manager, introduced Oliver Yee with Liebert, Cassidy, Whitmore who joined virtually.

7. PUBLIC COMMENT

NONE

8. CONSENT AGENDA (8.1 – 8.3)

(VOTE REQUIRED)

8.1 Consideration of **Minutes 2024-10** of regular Board Meeting held on October 14th, 2024. ***(EXHIBIT A)***

8.2 Consideration of **Resolution 2024-22** Authorizing Payment of Attached Requisition October 1st through October 31st, 2024 ***(EXHIBIT B)***

8.3 Consideration of a Joint Tax Sharing Resolution, related to General Annexation 2-59. This resolution authorizes the Sanitation Districts of Los Angeles County and GLACVCD to collectively approve and accept the negotiated exchange of ad valorem property tax revenue resulting from the annexation of the subject territory identified in the resolution to provide revenue to the Santa Clarita Valley Sanitation District. A copy of the letter from the Sanitation Districts of Los Angeles County requesting this resolution is attached. ***(EXHIBIT C)***

Analysis: Similar to previous L.A. County tax sharing resolutions and seek to generate revenue to partially fund the services of General Annexation 2-59 as noted above. Similar resolutions have previously been adopted by the Board; General Annexation 2-59 relates to funding for the operation and maintenance of off-site disposal of sewage. Although the District gives up a negligible share of its ad valorem property taxes in these exchanges, in subsequent years, that amount would generally be regained, if not exceeded, due to an increase in property values associated with services provided by the Sanitation Districts.

Board Secretary-Treasurer Ramoso (Artesia) asked for a motion to approve Consent Agenda. Motioned by Trustee Dear (Carson) and seconded by Trustee Pilar (Southgate). No discussion ensued. Approved unanimously with 29 votes in favor.

YES: Artesia, Bell Gardens, Bellflower, Burbank, Carson, Cerritos, Commerce, Cudahy, Diamond Bar, Downey, Glendale, LA City, LA County, La Cañada Flintridge, La Habra Heights, La Mirada, Lakewood, Long Beach, Lynwood, Maywood, Montebello, Paramount, San Marino, Santa Clarita, Santa Fe Springs, San Fernando, South El Monte, South Gate, Whittier

NO: NONE

ABSTAIN: NONE

ABSENT: Bell, Gardena, Hawaiian Gardens, Huntington Park, Norwalk, Pico Rivera, Signal Hill, Vernon

9. CONSIDERATION OF RESOLUTION 2024-23 APPROVING AND ACCEPTING THE AMENDMENT TO THE LIST OF AUTHORIZED OFFICERS TO DEPOSIT & WITHDRAW MONIES IN LAIF (EXHIBIT D) (VOTE REQUIRED)

Board Secretary-Treasurer Ramoso (Artesia) asked for a motion to approve Resolution 2024-23. Motioned by Trustee Croft (Lakewood) and seconded by Trustee Dear (Carson). No discussion ensued. Approved unanimously with 29 votes in favor.

YES: Artesia, Bell Gardens, Bellflower, Burbank, Carson, Cerritos, Commerce, Cudahy, Diamond Bar, Downey, Glendale, LA City, LA County, La Cañada Flintridge, La Habra Heights, La Mirada, Lakewood, Long Beach, Lynwood, Maywood, Montebello, Paramount, San Marino, Santa Clarita, Santa Fe Springs, San Fernando, South El Monte, South Gate, Whittier

NO: NONE

ABSTAIN: NONE

ABSENT: Bell, Gardena, Hawaiian Gardens, Huntington Park, Norwalk, Pico Rivera, Signal Hill, Vernon

10. CONSIDERATION OF RESOLUTION 2024-24 APPROVING THE ASSISTANT GENERAL MANAGER, VECTOR MANAGEMENT SERVICES, AND THE SCIENTIFIC-TECHNICAL MANAGER POSITIONS TO THE AUTHORIZED POSITION SCHEDULE (EXHIBIT E) (VOTE REQUIRED)

Board Secretary-Treasurer Ramoso (Artesia) asked for a motion to approve Resolution 2024-24. Motioned by Trustee Appleton (LA City) and seconded by Trustee Avalos (Southgate). No discussion ensued. Approved unanimously with 29 votes in favor.

YES: Artesia, Bell Gardens, Bellflower, Burbank, Carson, Cerritos, Commerce, Cudahy, Diamond Bar, Downey, Glendale, LA City, LA County, La Cañada Flintridge, La Habra Heights, La Mirada, Lakewood, Long Beach, Lynwood, Maywood, Montebello, Paramount, San Marino, Santa Clarita, Santa Fe Springs, San Fernando, South El Monte, South Gate, Whittier

NO: NONE

ABSTAIN: NONE

ABSENT: Bell, Gardena, Hawaiian Gardens, Huntington Park, Norwalk, Pico Rivera, Signal Hill, Vernon

11. CONSIDERATION OF RESOLUTION 2024-25 APPROVING AND ACCEPTING THE AMENDMENT TO THE DISTRICT'S MISSION STATEMENT (EXHIBIT F) (VOTE REQUIRED)

Board Secretary-Treasurer Ramoso (Artesia) asked for a motion to approve Resolution 2024-25. Motioned by Trustee Santa Ines (Bellflower) and seconded by Trustee Aceituno (Bell Gardens). No discussion ensued. Approved unanimously with 29 votes in favor.

YES: Artesia, Bell Gardens, Bellflower, Burbank, Carson, Cerritos, Commerce, Cudahy, Diamond Bar, Downey, Glendale, LA City, LA County, La Cañada Flintridge, La Habra Heights, La Mirada, Lakewood, Long Beach, Lynwood, Maywood, Montebello, Paramount, San Marino, Santa Clarita, Santa Fe Springs, San Fernando, South El Monte, South Gate, Whittier

NO: NONE

ABSTAIN: NONE

ABSENT: Bell, Gardena, Hawaiian Gardens, Huntington Park, Norwalk, Pico Rivera, Signal Hill, Vernon

12. COMMITTEE REPORTS

12.1 Policy Committee

Dr. Jeff Wassem, Chair

12.1.a Consideration of updates to the District's *Employee Handbook, 4th Edition (EXHIBIT G) (VOTE REQUIRED)*

Personnel Committee Chair, Dr. Wassem (Burbank) stated Personnel Committee met prior to General Board Meeting to consider updates to District's Employee Handbook 4th Edition and committee unanimously agreed to recommend item to Board

Motioned by Trustee Bollman (Cerritos) and seconded by Trustee Dear (Carson). No discussion ensued. Approved unanimously with 29 votes in favor.

YES: Artesia, Bell Gardens, Bellflower, Burbank, Carson, Cerritos, Commerce, Cudahy, Diamond Bar, Downey, Glendale, LA City, LA County, La Cañada Flintridge, La Habra Heights, La Mirada, Lakewood, Long Beach, Lynwood, Maywood, Montebello, Paramount, San Marino, Santa Clarita, Santa Fe Springs, San Fernando, South El Monte, South Gate, Whittier

NO: NONE

ABSTAIN: NONE

ABSENT: Bell, Gardena, Hawaiian Gardens, Huntington Park, Norwalk, Pico Rivera, Signal Hill, Vernon

12.2 Ad Hoc Communications Advisory Committee

Howard Brody, Chair

12.2.a Report of Ad Hoc Communications Advisory Committee held November 12th, 2024, regarding ongoing Communications Department initiatives

Ad Hoc Communications Advisory Committee Chair, Trustee Brody (San Marino) stated Ad Hoc Communications Advisory Committee met November 12th, 2024, and reported committee's findings of meeting to Board.

13. STAFF PROGRAM REPORTS: October 2024

13.1 Manager's Report

S. Kluh, General Manager

General Manager, Susanne Kluh, thanked Board for their support and wished everyone a Happy Thanksgiving.

13.2 Assistant General Manager's Report

A. Costa, Assistant General Manger

Assistant General Manager, Allison Costa, wished everyone a Happy Holiday Season.

13.3 Scientific-Technical (Staff Report A)

S. Vetrone, Sci.-Tech Services Dir.

Director of Scientific-Technical Services, Steve Vetrone, expanded on his report stating 132 mosquito samples tested positive to West Nile Virus this season, compared to 300 positive mosquito samples in 2023. Vetrone also shared mosquito numbers overall are steadily declining; positive WNV dead bird count is at eight, compared to 20 last year; 17 WNV human cases, compared to 32 last year. Vetrone also shared there were 110 travel associated and locally acquired Dengue cases, compared to 30 last year. Elaborating on the Dengue cases, Vetrone stated those human cases have been classified as medium risk for local transmission by the LA County Department of Health because patients were in LA County while infectious. Trustee Pemberton (Downey) followed up with question regarding notification of human cases and asked if hospitals notified District. Vetrone answered hospital notifies County Health Department and California Department of Public Health, District is then notified of the case through them. Trustee Pemberton (Downey) asked if there is anything within the community one should be doing regarding case. Vetrone state it varies on the virus detected. General Manager, Susanne Klueh, clarified stating report of human cases is within the jurisdiction of the health department and District only reports positive mosquito samples. Trustee Dr. Wassem (Burbank) asked if the human case of West Nile Virus statewide was as high as report shows as it is at 10%. Vetrone stated he would look further into it.

13.4 Operations (Staff Report B)

M. Serrano, Operations Manager

Operations Manager, Martin Serrano, added Operations responded to 40 travel related human cases. Serrano shared service requests have been down this year and thanked staff for their commitment and dedication to the District.

13.5 Communications (Staff Report C)

D. Pailin Jr., Communications Manager

Communications Manager, David Pailin Jr., provided community outreach update, resident survey updates, and led into Trustee engagement for the Prop 218 vote. Trustee Pemberton (Downey) asked if there is a specific amount attached to the Prop 218 vote. General Manager, Susanne Klueh, answered management is still gaging increase, ideally a new assessment cap would be identified, and inflation adjustable. Trustee Appleton (LA City) requested administration to separate LA County and City of Los Angeles data and asked for more engagement from District staff at city council meetings. Trustee Low (Diamond Bar) asked if a question apart of the survey asked how much the assessment would be and/or would one be comfortable with increase. Pailin Jr. stated both questions were asked. Trustee Pacheco (Whittier) asked question regarding sample email Trustee's will be provided, seeking if there will be various samples to choose from. Trustee Pacheco (Whittier) followed up with a second question regarding PSAs and asked what the plans are for various demographic voters. Pailin Jr. stated there will be various methods to reach all property owners and there will be an opportunity for Trustee's to record the various communication efforts of education for their residents about the District. Trustee Santa Ines (Bellflower) asked if there was a follow up question to a question asked in the survey regarding if resident would recommend services to other residents. Pailin Jr. stated yes, and that the data presented is only quantitative data, but more information is being collected. Trustee Santa Ines (Bellflower) asked if there was data of renters and homeowners who are supportive or unsupportive of an increase in the assessment. Pailin Jr. stated yes, but only property owners

get to vote. Trustee Houwen (La Habra Heights) highlighted La Habra was listed instead of La Habra Heights and requested correction.

13.6 Fiscal (Staff Report D) Y. Segoro-Nguyen, Finance Manager

Finance Manager, Yani Segoro-Nguyen, did not add to her report.

13.7 Human Resources (Staff Report E) C. Reyes, Human Resources Manager

Assistant General Manager, Allison Costa, stated Human Resources completed off-boarding seasonals.

13.8 General Counsel Report Q. Barrow, General Counsel

General Counsel, Quinn Barrow, did not add to report.

14. OTHER

Pursuant to Government Code (Brown Act) §54954.2(b), the Board may not take action on items not on the agenda unless:

- (1) A majority of the Board votes to determine that an emergency situation exists; or
- (2) Two-thirds of the Board votes in support of a motion that:
 - a. there is a need to take immediate action and
 - b. the need for action came to the attention of the Board after the agenda was posted.

Trustee Ballin (San Fernando) thanked Communications Manager, David Pailin Jr. for his presentation at San Fernando City Council Meeting.

15. ADJOURNMENT

Secretary-Treasurer Melissa Ramoso adjourned meeting at 8:39p.m. The next Board of Trustees meeting will be scheduled on Thursday, December 12th, 2024, at 7:00p.m. at the District's headquarters at 12545 Florence Avenue, Santa Fe Springs.

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RESOLUTION NO. 2024-26

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

CERTIFICATION

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

Finance Manager

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

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

- A. In the amount of \$ 383, 676.49 as issued, signed, and released as Check Nos. 5422 through 5477.**
- B. In the amount of \$204, 256. 75 as issued and released as ACH and wire transfers**

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

PASSED, APPROVED, AND ADOPTED this 12th day of December 2024.

President

I, _____, Secretary-Treasurer of the Greater Los Angeles County Vector Control District, hereby certify that Resolution No. 2024-26 was duly adopted by the Board of Trustees at its regular meeting held on December 12th, 2024.

Secretary-Treasurer



Greater Los Angeles County VCD, CA

Check Report

By Check Number

Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
00055	AIRGAS DRY ICE	11/06/2024	Regular	0.00	1,488.95	5422
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
9154713209	Invoice	10/15/2024	Dry Ice 10/2024	0.00	744.21	
	Account Number		Account Name		Distribution Amount	
	10-500-67920		Field Equipment		744.21	
9154886607	Invoice	10/21/2024	Dry Ice 10/2024	0.00	744.74	
	10-500-67920		Field Equipment		744.74	
01799	Verizon Wireless	11/06/2024	Regular	0.00	5,532.56	5423
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
9977009279	Invoice	10/23/2024	Wireless Telephone - 09/24/2024 - 10/23/...	0.00	5,532.56	
	Account Number		Account Name		Distribution Amount	
	10-100-63040		Wireless Telephone		5,532.56	
00147	APPLEONE, INC	11/06/2024	Regular	0.00	6,102.74	5424
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
01-6974497	Invoice	10/23/2024	Temporary Staff - 10/13/2024 - 10/19/20...	0.00	1,364.65	
	Account Number		Account Name		Distribution Amount	
	10-100-61000		Professional Services		1,364.65	
01-6974498	Invoice	10/23/2024	Temporary Staff - 10/13/2024 - 10/19/2024	0.00	3,373.44	
	10-100-61000		Professional Services		3,373.44	
01-6980281	Invoice	11/01/2024	Temporary Staff - 10/20/2024 - 10/26/2024	0.00	1,364.65	
	10-100-61000		Professional Services		1,364.65	
01282	Norm Reeves Ford Superstore	11/06/2024	Regular	0.00	47,153.60	5425
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
10851-247	Invoice	10/18/2024	2024 Ford F-150 STX Super Cab	0.00	47,153.60	
	Account Number		Account Name		Distribution Amount	
	10-400-80020		Vehicles		47,153.60	
00370	CINTAS CORPORATION NO. 3	11/06/2024	Regular	0.00	460.88	5426
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
4209070121	Invoice	10/22/2024	Uniform and Towel Cleaning- 2024	0.00	460.88	
	Account Number		Account Name		Distribution Amount	
	10-100-62030		Uniforms		426.06	
	10-100-64130		Supplies & Equipment		26.00	
	10-100-66010		Janitorial Expenses		8.82	
00397	CLARKE MOSQUITO CONTROL PRODUC	11/06/2024	Regular	0.00	3,839.67	5427
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
005110834	Invoice	10/08/2024	Natular SC ML 2.5 Gallon Jug 10/2024	0.00	3,839.67	
	Account Number		Account Name		Distribution Amount	
	10-300-67110		Support Equipment		3,839.67	
00967	KABC Televison LLC	11/06/2024	Regular	0.00	9,562.50	5428
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
L124090132	Invoice	09/29/2024	Advertising - 08/26/2024 - 09/15/2024	0.00	9,562.50	
	Account Number		Account Name		Distribution Amount	
	10-200-61070		Advertising		9,562.50	
01165	McMASTER-CARR	11/06/2024	Regular	0.00	66.85	5429

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
34755623	Invoice 10-400-67810	10/11/2024	Parts & Supplies Parts & Supplies	0.00	66.85 66.85	
01165	McMASTER-CARR	11/06/2024	Regular	0.00	507.71	5430
34521950	Invoice 10-400-67810 10-400-67810	10/08/2024	Parts & Supplies Parts & Supplies Parts & Supplies	0.00	211.11 170.02 41.09	
34606958	Invoice 10-400-67810 10-400-67810 10-400-67810	10/09/2024	Parts & Supplies Parts & Supplies Parts & Supplies Parts & Supplies	0.00	92.60 38.48 27.52 26.60	
34951297	Invoice 10-400-67510	10/16/2024	Parts for Vehicle Repair Vehicle Repair & Services	0.00	31.48 31.48	
34956342	Invoice 10-400-67810	10/16/2024	Parts & Supplies Parts & Supplies	0.00	23.56 23.56	
34963240	Invoice 10-400-67810	10/16/2024	Parts & Supplies Parts & Supplies	0.00	74.22 74.22	
34971142	Invoice 10-400-67810 10-400-67810 10-400-67810	10/16/2024	Parts & Supplies Parts & Supplies Parts & Supplies Parts & Supplies	0.00	262.61 80.00 130.56 52.05	
35322106	Credit Memo 10-400-67810	10/23/2024	Cable Black Outer Insulation Wires Parts & Supplies	0.00	-187.87 -187.87	
01188	Michael T. Bleazard & Company	11/06/2024	Regular	0.00	480.00	5431
8015	Invoice 10-400-67810	09/24/2024	Labor Only Reseal Hydraulic Cylinder 09/2... Parts & Supplies	0.00	480.00 480.00	
01688	Target Specialty Products	11/06/2024	Regular	0.00	2,931.88	5432
INVP501659751	Invoice 10-300-67110	10/09/2024	DeltaGard Insecticide 2.5 Gallon Support Equipment	0.00	2,931.88 2,931.88	
01893	Rose Equipment Repair Inc.	11/06/2024	Regular	0.00	8,396.90	5433
IN32009	Invoice 10-400-66810	10/31/2024	Supplies For Carwash Equipment Loc: Paco... Building Supplies	0.00	8,396.90 8,396.90	
00738	GRAINGER	11/06/2024	Regular	0.00	110.84	5434
9284364388	Invoice 10-400-67810	10/17/2024	Filter Element Paper 10/2024 Parts & Supplies	0.00	110.84 110.84	
01827	Notebookshop.com	11/06/2024	Regular	0.00	-10,249.30	5435
01827	Notebookshop.com	11/06/2024	Regular	0.00	10,249.30	5435

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
84955	Invoice 10-100-64130 10-100-64130 10-100-64130 10-100-64130	10/29/2024	Laptop & Computer Accessories - 10/2024 Supplies & Equipment Supplies & Equipment Supplies & Equipment Supplies & Equipment	0.00	10,249.30 4,497.00 3,598.00 1,245.00 909.30	
00002	A & B TIRE	11/12/2024	Regular	0.00	2,058.46	5436
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
25853	Invoice 10-400-67510	10/01/2024	Tire Repair Vehicle Repair & Services	0.00	25.00 25.00	
25878	Invoice 10-400-67510	10/07/2024	Tire Repair Vehicle Repair & Services	0.00	30.00 30.00	
25885	Invoice 10-400-67510	10/08/2024	Tire Repair Vehicle Repair & Services	0.00	25.00 25.00	
25886	Invoice 10-400-67510	10/08/2024	Tire Purchase Vehicle Repair & Services	0.00	294.58 294.58	
25893	Invoice 10-400-67510	10/10/2024	Tire Purchase Vehicle Repair & Services	0.00	195.13 195.13	
25894	Invoice 10-400-67510	10/10/2024	Tire Repair Vehicle Repair & Services	0.00	25.00 25.00	
25895	Invoice 10-400-67510	10/10/2024	Tire Repair Vehicle Repair & Services	0.00	15.00 15.00	
25902	Invoice 10-400-67510	10/11/2024	Tire Repair Vehicle Repair & Services	0.00	25.00 25.00	
25914	Invoice 10-400-67510	10/17/2024	Tire Repair Vehicle Repair & Services	0.00	25.00 25.00	
25922	Invoice 10-400-67510	10/21/2024	Tire Purchase Vehicle Repair & Services	0.00	123.30 123.30	
25935	Invoice 10-400-67510	10/23/2024	Tire Purchase Vehicle Repair & Services	0.00	246.60 246.60	
25940	Invoice 10-400-67510	10/23/2024	Tire Purchase Vehicle Repair & Services	0.00	412.35 412.35	
25947	Invoice 10-400-67510	10/25/2024	Tire Purchase Vehicle Repair & Services	0.00	369.90 369.90	
25949	Invoice 10-400-67510	10/25/2024	Tire Purchase Vehicle Repair & Services	0.00	246.60 246.60	
00022	ADAPCO, Inc.	11/12/2024	Regular	0.00	4,998.41	5437
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
138704	Invoice 10-300-67110	10/18/2024	Vectobac 12AS Support Equipment	0.00	4,998.41 4,998.41	
00055	AIRGAS DRY ICE	11/12/2024	Regular	0.00	472.38	5438
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
9155109173	Invoice 10-500-67910	10/28/2024	Dry Ice Shipping & Testing	0.00	472.38 472.38	
01799	Verizon Wireless	11/12/2024	Regular	0.00	2,110.03	5439

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
9977009280	Invoice 10-100-63040	10/23/2024	Tablets - 09/24/2024 - 10/23/2024 Wireless Telephone	0.00	2,110.03 2,110.03	
00044	AFLAC	11/12/2024	Regular	0.00	1,237.32	5440
847000	Invoice 10-100-21210	10/25/2024	Benefits Insurance 10/2024 Benefits Payable - AFLAC	0.00	1,237.32 1,237.32	
00147	APPLEONE, INC	11/12/2024	Regular	0.00	4,147.44	5441
01-6980280	Invoice 10-200-61005	11/01/2024	Temporary Staff - 10/20/2024 - 10/26/2024 Temporary Services	0.00	1,366.20 1,366.20	
01-6980282	Invoice 10-100-61000	11/01/2024	Temporary Staff - 10/20/2024 - 10/26/2024 Professional Services	0.00	2,781.24 2,781.24	
00274	CA. SPECIAL DISTRICT ASSN.	11/12/2024	Regular	0.00	9,785.00	5442
INV0000006.110..	Invoice 10-100-65610	10/01/2024	Annual Membership Dues Jan - Dec 2025 Memberships & Associati...	0.00	9,785.00 9,785.00	
00370	CINTAS CORPORATION NO. 3	11/12/2024	Regular	0.00	1,261.42	5443
4206966423	Invoice 10-100-62030 10-100-64130	10/02/2024	Uniform and Towel Cleaning - 10/2024 Uniforms Supplies & Equipment	0.00	384.64 285.22 99.42	
4207684224	Invoice 10-100-62030 10-100-64130	10/09/2024	Uniform and Towel Cleaning 10/2024 Uniforms Supplies & Equipment	0.00	384.64 285.22 99.42	
4210536615	Invoice 10-100-62030 10-100-64130 10-100-66010 10-400-66810	11/05/2024	Uniform and Towel Cleaning 11/2024 Uniforms Supplies & Equipment Janitorial Expenses Building Supplies	0.00	492.14 401.89 26.66 9.02 54.57	
00475	D&S SECURITY INC.	11/12/2024	Regular	0.00	190.00	5444
2996060	Invoice 10-100-63010	10/20/2024	Service Call: To Repair Fire System Troubles Security Equipment and E...	0.00	190.00 190.00	
00674	Fidelity Security Life Insurance Company	11/12/2024	Regular	0.00	3,438.56	5445
166484078	Invoice 10-100-21205 10-100-60851 10-100-60880	10/01/2024	Vision & Retiree Medical Benefits - 10/2024 Benefits Payable - EyeMed Retiree Medical Benefits Vision Insurance	0.00	1,749.04 461.80 436.16 851.08	
166527434	Invoice 10-100-21205 10-100-60851 10-100-60880	11/01/2024	Vision & Retiree Medical Benefits - 11/2024 Benefits Payable - EyeMed Retiree Medical Benefits Vision Insurance	0.00	1,689.52 461.80 436.16 791.56	
01894	National Signal LLC	11/12/2024	Regular	0.00	3,730.67	5446

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
0049434-IN	Invoice 10-400-67810	09/18/2024	Sunray Solar Panel Parts & Supplies	0.00	3,730.67 3,730.67	
01238	Keenan & Associates - Municipal Dental Pool	11/12/2024	Regular	0.00	23,514.77	5447
INV00000071107...	Invoice 10-100-21200 10-100-60851 10-100-60870	09/01/2024	Dental & Retiree Medical Benefits - 09/20... Benefits Payable - Standa... Retiree Medical Benefits Dental Insurance	0.00	11,666.79 2,862.38 2,416.89 6,387.52	
INV00000081107...	Invoice 10-100-21200 10-100-60851 10-100-60870	10/01/2024	Dental & Retiree Medical Benefits - 10/20... Benefits Payable - Standa... Retiree Medical Benefits Dental Insurance	0.00	11,847.98 2,862.39 2,416.89 6,568.70	
01165	McMASTER-CARR	11/12/2024	Regular	0.00	58.82	5448
35262679	Invoice 10-400-66810	10/22/2024	Water & Weather Resistant Foam Rubber ... Building Supplies	0.00	23.98 23.98	
35474039	Invoice 10-400-67810 10-400-67810	10/25/2024	Ring Terminals, Noninsulated Screws Parts & Supplies Parts & Supplies	0.00	34.84 12.85 21.99	
00771	Heluna Health	11/12/2024	Regular	0.00	2,000.00	5449
0035.0211 10.15...	Invoice 10-500-67910	10/15/2024	2025 WNV Dead Bird Call Center Shipping & Testing	0.00	2,000.00 2,000.00	
01536	SAFETY-KLEEN SYSTEMS, INC	11/12/2024	Regular	0.00	645.36	5450
95501002	Invoice 10-400-67850	10/10/2024	Hazardous Waste Hazardous Waste	0.00	272.98 272.98	
95632023	Invoice 10-400-67850	10/08/2024	Hazardous Waste Hazardous Waste	0.00	264.50 264.50	
95632231	Invoice 10-400-67850	10/04/2024	Hazardous Waste Hazardous Waste	0.00	107.88 107.88	
01593	SIAPIN HORTICULTURE, INC	11/12/2024	Regular	0.00	1,503.69	5451
61873	Invoice 10-400-67830	10/25/2024	Monthly Maintenance for Month 10/2024 ... Landscape Maintenance	0.00	1,330.00 1,330.00	
61958	Invoice 10-400-67830	10/29/2024	Solenoid Repair Landscape Maintenance	0.00	173.69 173.69	
01780	VALLEY BACKFLOW INC.	11/12/2024	Regular	0.00	1,100.00	5452
19337	Invoice 10-100-61090	07/08/2024	Excavated planter located inlet piping blac... Facilities Expansion Servic...	0.00	1,100.00 1,100.00	
01827	Notebookshop.com	11/13/2024	Regular	0.00	10,249.30	5453

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
84955	Invoice	10/29/2024	Laptop & Computer Accessories - 10/2024	0.00	10,249.30	
	10-100-64130		Supplies & Equipment		4,497.00	
	10-100-64130		Supplies & Equipment		3,598.00	
	10-100-64130		Supplies & Equipment		1,245.00	
	10-100-64130		Supplies & Equipment		909.30	
00022	ADAPCO, Inc.	11/25/2024	Regular	0.00	18,730.04	5454
138756	Invoice	10/29/2024	VectoBac 12AS & VectoLex WDG 25LB Dr...	0.00	18,730.04	
	10-300-67010		Chemicals		10,811.25	
	10-300-67010		Chemicals		7,918.79	
00055	AIRGAS DRY ICE	11/25/2024	Regular	0.00	976.98	5455
1600172327	Invoice	09/30/2024	Late Charge Fee	0.00	32.22	
	10-100-69010		Miscellaneous Expense		32.22	
9155348161	Invoice	11/04/2024	Dry Ice	0.00	472.38	
	10-500-67920		Field Equipment		472.38	
9155594556	Invoice	11/12/2024	Dry Ice	0.00	472.38	
	10-500-67920		Field Equipment		472.38	
00147	APPLEONE, INC	11/25/2024	Regular	0.00	8,054.49	5456
01-6982497	Invoice	11/06/2024	Temporary Staff - 10/27/2024 - 11/02/2024	0.00	1,582.99	
	10-100-61000		Professional Services		1,582.99	
01-6982498	Invoice	11/06/2024	Temporary Staff - 10/27/2024 - 11/02/2024	0.00	3,346.98	
	10-100-61000		Professional Services		3,346.98	
01-6989105	Invoice	11/13/2024	Temporary Staff - 11/03/2024 - 11/09/2024	0.00	3,124.52	
	10-100-61000		Professional Services		3,124.52	
00267	C. E. Mechanical, Inc.	11/25/2024	Regular	0.00	329.49	5457
56994	Invoice	10/29/2024	3rd Quarter 2024 Preventative HVAC Main...	0.00	329.49	
	10-400-66020		HVAC & Other Building I...		329.49	
			3rd Quarter 2024 Preventative ...			
00370	CINTAS CORPORATION NO. 3	11/25/2024	Regular	0.00	2,863.90	5458
4208410382	Invoice	10/16/2024	Uniform and Towel Cleaning - 10/2024	0.00	405.28	
	10-100-62030		Uniforms		305.86	
	10-100-64130		Supplies & Equipment		99.42	
4209133698	Invoice	10/23/2024	Uniform and Towel Cleaning - 10/2024	0.00	384.64	
	10-100-62030		Uniforms		285.22	
	10-100-64130		Supplies & Equipment		99.42	
4209832131	Invoice	10/29/2024	Uniform and Towel Cleaning - 10/2024	0.00	432.57	
	10-100-62030		Uniforms		395.65	
	10-100-64130		Supplies & Equipment		28.10	
	10-100-66010		Janitorial Expenses		8.82	
4209858046	Invoice	10/30/2024	Uniform and Towel Cleaning - 10/2024	0.00	384.64	
	10-100-62030		Uniforms		285.22	
	10-100-64130		Supplies & Equipment		99.42	
4210580402	Invoice	11/06/2024	Uniform and Towel Cleaning - 11/2024	0.00	394.04	

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	10-100-62030		Uniforms		292.13	
	10-100-64130		Supplies & Equipment		101.91	
4211269057	Invoice	11/12/2024	Uniform and Towel Cleaning - 11/2024	0.00	479.03	
	10-100-62030		Uniforms		441.20	
	10-100-64130		Supplies & Equipment		28.81	
	10-100-66010		Janitorial Expenses		9.02	
4212042639	Invoice	11/19/2024	Uniform and Towel Cleaning - 11/2024	0.00	383.70	
	10-100-62030		Uniforms		291.30	
	10-100-64130		Supplies & Equipment		28.81	
	10-100-66010		Janitorial Expenses		9.02	
	10-400-66810		Building Supplies		54.57	
00385	City of Los Angeles, Office of Finance	11/25/2024	Regular	0.00	26.00	5459
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
INV00000101118...	Invoice	11/01/2024	2025 Police Alarm Permit Renewal Loc: Syl	0.00	26.00	
	10-100-65510		Permits & Fees		26.00	
00399	Clean Net of Southern California, Inc	11/25/2024	Regular	0.00	697.00	5460
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
SCA0073115	Invoice	11/01/2024	Monthly Janitorial Service - 11/2024 Loc: S...	0.00	697.00	
	10-100-66010		Janitorial Expenses		697.00	
00475	D&S SECURITY INC.	11/25/2024	Regular	0.00	182.50	5461
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
2996187	Invoice	11/01/2024	Monthly Monitoring/Fire Com - 11/2024	0.00	182.50	
	10-100-63010		Security Equipment and E...		45.00	
	10-100-63010		Security Equipment and E...		50.00	
	10-100-63010		Security Equipment and E...		87.50	
00615	Eide Bailly LLP	11/25/2024	Regular	0.00	25,414.61	5462
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
EI01768031	Invoice	10/29/2024	Accounting & Consultant Services - 09/20...	0.00	2,868.75	
	10-100-61000		Professional Services		2,868.75	
EI01772282	Invoice	11/05/2024	Accounting & Consultant Services - 10/20...	0.00	22,545.86	
	10-100-61000		Professional Services		22,545.86	
01880	iHeart Media, iHeart Media + Entertainment	11/25/2024	Regular	0.00	20,400.00	5463
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
6121859324	Invoice	09/29/2024	Advertising - 09/2024	0.00	4,500.00	
	10-200-61070		Advertising		4,500.00	
6121859325	Invoice	09/29/2024	Advertising - 09/2024	0.00	2,000.00	
	10-200-61070		Advertising		2,000.00	
6121859326	Invoice	09/29/2024	Advertising - 09/2024	0.00	2,250.00	
	10-200-61070		Advertising		2,250.00	
6121859327	Invoice	09/29/2024	Advertising - 09/2024	0.00	4,125.00	
	10-200-61070		Advertising		4,125.00	
6121859329	Invoice	09/29/2024	Advertising - 09/2024	0.00	4,125.00	
	10-200-61070		Advertising		4,125.00	
6121926956	Invoice	10/08/2024	Advertising - 10/2024	0.00	900.00	
	10-200-61070		Advertising		900.00	
6121926958	Invoice	10/08/2024	Advertising - 10/2024	0.00	825.00	
	10-200-61070		Advertising		825.00	

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
6121926960	Invoice 10-200-61070	10/08/2024	Advertising - 10/2024 Advertising	0.00	450.00	
6121926961	Invoice 10-200-61070	10/08/2024	Advertising - 10/2024 Advertising	0.00	400.00	
6121926962	Invoice 10-200-61070	10/08/2024	Advertising - 10/2024 Advertising	0.00	825.00	
00963	K'WEST PRINTING	11/25/2024	Regular	0.00	232.05	5464
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
00824597	Invoice 10-100-64120	10/31/2024	Sylmar Ops Business Cards	0.00	232.05	
	10-100-64120		Office Supplies		30.00	
	10-100-64120		Office Supplies		30.00	
	10-100-64120		Office Supplies		30.00	
	10-100-64120		Office Supplies		30.00	
	10-100-64120		Office Supplies		30.00	
	10-100-64120		Office Supplies		30.00	
	10-100-64120		Office Supplies		52.05	
01017	LA DEPT WATER & POWER	11/25/2024	Regular	0.00	7,515.15	5465
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
07975010001966...	Invoice 10-100-66110	11/14/2024	Electric Charges - 10/11/2024 - 11/14/202... Electricity & Gas Costs	0.00	1,966.20	
08499276354860...	Invoice 10-100-66110	11/09/2024	Electric Charges - 10/02/2024 - 11/01/202... Electricity & Gas Costs	0.00	4,860.09	
	10-100-66130		Water		67.14	
17975010002832...	Invoice 10-100-66130	11/14/2024	Water Charges - 10/11/2024 - 11/14/2024... Water	0.00	283.29	
	10-100-66130		Water		169.09	
	10-100-66130		Water		114.20	
27975010004055...	Invoice 10-100-66130	11/14/2024	Water Charges - 10/11/2024 - 11/14/2024... Water	0.00	405.57	
	10-100-66130		Water		69.80	
	10-100-66130		Water		232.43	
	10-100-66130		Water		103.34	
01137	MARK HALL	11/25/2024	Regular	0.00	27.68	5466
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INV00000111119...	Invoice 10-100-62010	10/29/2024	CASQA Conference 2024 - Meal Reimburs... Continuing Education & S...	0.00	27.68	
			CASQA Conference 2024 - Meal ...		27.68	
01165	McMASTER-CARR	11/25/2024	Regular	0.00	767.98	5467
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
35904668	Invoice 10-400-66810	11/04/2024	High Friction Brake Clutch Lining Building Supplies	0.00	91.12	
35931883	Invoice 10-400-67810	11/04/2024	Oil-Resistant Light Duty Cork/Burna-N Gas... Parts & Supplies	0.00	76.16	
35965345	Invoice 10-400-66810	11/04/2024	Connecting Link for ANSI Number 25 Single.. Building Supplies	0.00	5.13	
36151705	Invoice 10-400-66810	11/07/2024	Bottled Water Dispenser, Hot/Cold Water Building Supplies	0.00	595.57	
			Bottled Water Dispenser, Hot/Co..		595.57	
01224	MosquitoMate, Inc.	11/25/2024	Regular	0.00	2,000.00	5468

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
3215	Invoice 10-500-80060	11/04/2024	Mosquito Colony Establishment SIT Capital	0.00	2,000.00	
01048	L.B. Johnson Industrial Hardware Co.	11/25/2024	Regular	0.00	289.26	5469
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
970244	Invoice 10-400-67810 10-400-67810	10/09/2024	Parts & Supplies Parts & Supplies Parts & Supplies	0.00	49.65	
970259	Invoice 10-400-67810 10-400-67810 10-400-67810	10/09/2024	Parts & Supplies Parts & Supplies Parts & Supplies	0.00	12.33	
970511	Invoice 10-400-67810 10-400-67810 10-400-67810 10-400-67810	10/22/2024	Parts & Supplies Parts & Supplies Parts & Supplies Parts & Supplies	0.00	31.34	
970526	Invoice 10-400-67810 10-400-67810	10/22/2024	Parts & Supplies Parts & Supplies Parts & Supplies	0.00	38.65	
970556	Invoice 10-400-67810 10-400-67810 10-400-67810	10/23/2024	Parts & Supplies Parts & Supplies Parts & Supplies	0.00	68.69	
970567	Invoice 10-400-67810 10-400-67810 10-400-67810 10-400-67810 10-400-67810 10-400-67810 10-400-67810 10-400-67810	10/24/2024	Parts & Supplies Parts & Supplies Parts & Supplies Parts & Supplies Parts & Supplies Parts & Supplies Parts & Supplies Parts & Supplies	0.00	59.55	
970672	Invoice 10-400-67810 10-400-67810 10-400-67810	10/29/2024	Parts & Supplies Parts & Supplies Parts & Supplies	0.00	18.51	
970772	Invoice 10-400-67810 10-400-67810 10-400-67810	11/04/2024	Parts & Supplies Parts & Supplies Parts & Supplies	0.00	10.54	
01310	Orange County Mosquito and Vector Control Di	11/25/2024	Regular	0.00	8,500.00	5470
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
11-GLA1124	Invoice 10-500-80060	11/12/2024	1800Q Month Service Agreement - 09//20... SIT Capital	0.00	8,500.00	
01293	O'Reilly Auto Parts	11/25/2024	Regular	0.00	1,107.44	5471
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2665-423226	Invoice 10-400-67810	10/08/2024	Battery Parts & Supplies	0.00	182.60	
3075-302300	Invoice 10-400-67810	10/10/2024	Washer Pump Parts & Supplies	0.00	28.79	

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
3075-302301	Invoice	10/10/2024	Parts & Supplies	0.00	187.47	
	10-400-67810		Parts & Supplies		13.99	
	10-400-67810		Parts & Supplies		17.99	
	10-400-67810		Parts & Supplies		41.88	
	10-400-67810		Parts & Supplies		82.11	
	10-400-67810		Parts & Supplies		9.99	
	10-400-67810		Parts & Supplies		8.52	
	10-400-67810		Parts & Supplies		12.99	
3075-302369	Invoice	10/10/2024	Parts & Supplies	0.00	18.83	
	10-400-67810		Parts & Supplies		1.84	
	10-400-67810		Parts & Supplies		16.99	
3075-303304	Invoice	10/17/2024	Supplies For Vehicle Repair	0.00	69.31	
	10-400-67510		Vehicle Repair & Services		11.89	
	10-400-67510		Vehicle Repair & Services		37.95	
	10-400-67510		Vehicle Repair & Services		14.18	
	10-400-67510		Vehicle Repair & Services		5.29	
3075-303429	Invoice	10/18/2024	Brake Fluid	0.00	24.23	
	10-400-67810		Parts & Supplies		24.23	
3075-304160	Invoice	10/23/2024	Supplies For Vehicle Repair	0.00	165.74	
	10-400-67510		Vehicle Repair & Services		39.99	
	10-400-67510		Vehicle Repair & Services		125.75	
3075-304310	Invoice	10/24/2024	Supplies For Vehicle Repair	0.00	73.66	
	10-400-67510		Vehicle Repair & Services		15.83	
	10-400-67510		Vehicle Repair & Services		5.29	
	10-400-67510		Vehicle Repair & Services		37.95	
	10-400-67510		Vehicle Repair & Services		14.59	
3075-304311	Invoice	10/24/2024	Supplies For Vehicle Repair	0.00	73.66	
	10-400-67510		Vehicle Repair & Services		14.59	
	10-400-67510		Vehicle Repair & Services		15.83	
	10-400-67510		Vehicle Repair & Services		5.29	
	10-400-67510		Vehicle Repair & Services		37.95	
3075-304312	Invoice	10/24/2024	Supplies For Vehicle Repair	0.00	76.59	
	10-400-67510		Vehicle Repair & Services		5.29	
	10-400-67510		Vehicle Repair & Services		37.95	
	10-400-67510		Vehicle Repair & Services		14.87	
	10-400-67510		Vehicle Repair & Services		18.48	
3075-305341	Invoice	10/31/2024	Supplies For Vehicle Repair	0.00	112.80	
	10-400-67510		Vehicle Repair & Services		5.29	
	10-400-67510		Vehicle Repair & Services		35.09	
	10-400-67510		Vehicle Repair & Services		35.95	
	10-400-67510		Vehicle Repair & Services		36.47	
3075-305346	Invoice	10/31/2024	Supplies For Vehicle Repair	0.00	93.76	
	10-400-67510		Vehicle Repair & Services		34.70	
	10-400-67510		Vehicle Repair & Services		5.29	
	10-400-67510		Vehicle Repair & Services		17.82	
	10-400-67510		Vehicle Repair & Services		35.95	
01895	Sergio's Auto Repair INC	11/25/2024	Regular	0.00	10,460.61	5472
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
8749	Invoice	11/13/2024	Engine Overhaul	0.00	10,460.61	
	10-400-67510		Vehicle Repair & Services		10,460.61	
01505	Rodent Guys Inc	11/25/2024	Regular	0.00	900.00	5473

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
199920	Invoice 10-400-66810	09/16/2024	Gopher Control Building Supplies	Gopher Control	0.00 900.00	900.00
01623	SOUTHERN CALIFORNIA EDISON COMPANY	11/25/2024	Regular	0.00	4,386.05	5474
STMT11132024P...	Invoice 10-100-66110	11/13/2024	Electric Charges - 10/14/2024 - 11/12/202... Electricity & Gas Costs	Electric Charges - 10/14/2024 - ...	0.00 4,386.05	4,386.05
01624	THE GAS COMPANY; SO CAL GAS	11/25/2024	Regular	0.00	593.81	5475
254812680817	Invoice 10-100-66110	11/13/2024	Gas Charges - 10/09/2024 - 11/08/2024 Lo... Electricity & Gas Costs	Gas Charges - 10/09/2024 - 11/...	0.00 297.20	297.20
51293646836	Invoice 10-100-66110	11/06/2024	Gas Charges - 10/03/2024 - 11/04/2024 Lo... Electricity & Gas Costs	Gas Charges - 10/03/2024 - 11/...	0.00 183.07	183.07
97229384898	Invoice 10-100-66110	11/12/2024	Gas Charges - 10/08/2024 - 11/07/2024 Lo... Electricity & Gas Costs	Gas Charges - 10/08/2024 - 11/...	0.00 113.54	113.54
01752	Tyler Technologies, Inc.	11/25/2024	Regular	0.00	11,605.00	5476
025-477718	Invoice 10-100-61000	08/31/2024	Accounts Payable Data Conversion Professional Services	Accounts Payable Data Conversi...	0.00 4,500.00	4,500.00
025-483128	Invoice 10-100-61000	10/09/2024	ERP Pro Financials Professional Services	ERP Pro Financials	0.00 5,945.00	5,945.00
025-484784	Invoice 10-100-61000	10/23/2024	ERP Financials - 10/15/2024 Go Live Assist... Professional Services	ERP Financials - 10/15/2024 Go L...	0.00 1,160.00	1,160.00
01754	U.S. BANK	11/26/2024	Regular	0.00	88,230.44	5477
11/15/2024 0399	Invoice 10-100-62010 10-100-62010 10-100-62010 10-100-62010	11/25/2024	Card Statement Continuing Education & S... Continuing Education & S... Continuing Education & S... Continuing Education & S...	Card Statement ONT PROVISIONS Travel expens... SOUTHWEST CASQA Conference... HYATT REGENCY SACRAMENTO ... SWA EARLYBRD CASQA Confere...	0.00 1,107.81 7.48 258.97 801.36 40.00	1,107.81
11/15/2024 0402	Invoice 10-100-64110 10-100-64110 10-300-67110 10-300-67110 10-300-67520 10-300-67520	11/25/2024	Card Statement Meetings & Supplies Meetings & Supplies Support Equipment Support Equipment Fuel Fuel	Card Statement DON PANCHOS BAKERY DELI Em... WATERIA Water for SFS Ops Offi... AMZN MKTP Amazon safety gla... ULINE SHIP SUPPLIES mixing con... EXXON Fuel Truck #24 EXXON fuel truck #153	0.00 13.00 24.75 23.12 57.15 72.07 82.43	272.52
11/15/2024 0410	Invoice 10-100-63210 10-100-63210 10-100-64110 10-100-64110 10-100-64110 10-100-64110 10-100-64110 10-100-64110 10-100-64120 10-100-64120 10-100-64120 10-300-67010	11/25/2024	Card Statement Computer Software & Ac... Computer Software & Ac... Meetings & Supplies Meetings & Supplies Meetings & Supplies Meetings & Supplies Meetings & Supplies Meetings & Supplies Office Supplies Office Supplies Office Supplies Chemicals	Card Statement AMAZON Tablet screen protect... AMAZON Tablet screen protect... LUCERO BAKERY SYL MCT Operat... COSTCO WHSE Aedes D2D - H2... PORTOS BAKERY Employee Appr... YELLOWSTONE WATER H2O for ... KRISPY KREME DOUGHNUTS SYL... AMAZON Office - notes, pens, e... AMAZON Office - gas receipts or... AMAZON Office - printer/copy ... VESERIS AUSTIN Vesperis - Alt. 30...	0.00 52.52 25.60 78.00 139.80 352.25 15.75 20.99 182.10 27.88 51.45 4,695.36	5,641.70

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
11/15/2024 0808	Invoice	11/25/2024	Card Statement	0.00	1,744.25	
	10-100-21190		Employee Fund Contribut...		64.58	
	10-100-62010		Continuing Education & S...		599.00	
	10-100-62010		Continuing Education & S...		599.00	
	10-100-62010		Continuing Education & S...		140.00	
	10-100-62010		Continuing Education & S...		259.81	
	10-100-62010		Continuing Education & S...		58.99	
	10-100-62010		Continuing Education & S...		5.95	
	10-100-64110		Meetings & Supplies		16.92	
11/15/2024 0925	Invoice	11/25/2024	Card Statement	0.00	2,678.63	
	10-100-62010		Continuing Education & S...		1,800.00	
	10-100-62010		Continuing Education & S...		593.88	
	10-500-67910		Shipping & Testing		64.19	
	10-500-67910		Shipping & Testing		21.51	
	10-500-67910		Shipping & Testing		16.72	
	10-500-67910		Shipping & Testing		21.46	
	10-500-67930		Lab Supplies & Equipment		50.34	
	10-500-67930		Lab Supplies & Equipment		66.18	
	10-500-67930		Lab Supplies & Equipment		44.35	
11/15/2024 1099	Invoice	11/25/2024	Card Statement	0.00	1,334.73	
	10-100-62010		Continuing Education & S...		207.36	
	10-100-62010		Continuing Education & S...		266.66	
	10-100-62010		Continuing Education & S...		207.36	
	10-100-62010		Continuing Education & S...		236.66	
	10-100-64110		Meetings & Supplies		27.62	
	10-100-64110		Meetings & Supplies		102.27	
	10-100-64110		Meetings & Supplies		72.06	
	10-100-64110		Meetings & Supplies		26.92	
	10-100-64110		Meetings & Supplies		42.32	
	10-100-64110		Meetings & Supplies		85.50	
	10-400-67520		Fuel		60.00	
11/15/2024 1143	Invoice	11/25/2024	Card Statement	0.00	887.16	
	10-100-64110		Meetings & Supplies		27.99	
	10-100-64110		Meetings & Supplies		21.50	
	10-300-67110		Support Equipment		52.97	
	10-300-67110		Support Equipment		35.83	
	10-300-67110		Support Equipment		46.84	
	10-300-67110		Support Equipment		66.29	
	10-300-67110		Support Equipment		66.29	
	10-300-67110		Support Equipment		12.91	
	10-300-67110		Support Equipment		126.52	
	10-300-67110		Support Equipment		95.92	
	10-300-67110		Support Equipment		31.12	
	10-300-67110		Support Equipment		247.83	
	10-300-67110		Support Equipment		55.15	
11/15/2024 1328	Invoice	11/25/2024	Card Statement	0.00	22.55	
	10-100-21190		Employee Fund Contribut...		6.56	
	10-100-64110		Meetings & Supplies		15.99	
11/15/2024 1559	Invoice	11/25/2024	Card Statement	0.00	455.83	
	10-100-64110		Meetings & Supplies		64.58	
	10-100-64110		Meetings & Supplies		18.50	
	10-100-64120		Office Supplies		33.00	
	10-300-67110		Support Equipment		256.03	
	10-300-67110		Support Equipment		10.49	
	10-300-67110		Support Equipment		11.04	
	10-300-67520		Fuel		62.19	
11/15/2024 1575	Invoice	11/25/2024	Card Statement	0.00	478.34	
	10-100-64110		Meetings & Supplies		48.50	
	10-100-64110		Meetings & Supplies		18.50	

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	10-500-67930	Lab Supplies & Equipment	SMART AND FINAL Distilled wate..		50.11	
	10-500-67930	Lab Supplies & Equipment	TARGET.COM Containers for in...		9.23	
	10-500-67930	Lab Supplies & Equipment	INTEGRATED SAMPLING Mouth...		352.00	
11/15/2024 1747	Invoice	11/25/2024	Card Statement	0.00	1,391.67	
	10-100-66120	Waste Disposal	REPUBLIC SERVICES TRASH Wast...		471.02	
	10-100-66120	Waste Disposal	REPUBLIC SERVICES TRASH Wast...		920.65	
11/15/2024 1910	Invoice	11/25/2024	Card Statement	0.00	29,400.53	
	10-100-63510	IT Subscriptions	ADOBE Communications Softw...		199.99	
	10-100-63510	IT Subscriptions	OPENAI *CHATGPT SUBSCR Co...		20.00	
	10-100-63510	IT Subscriptions	GETSTREAMLINE.COM WEB Co...		642.00	
	10-100-63510	IT Subscriptions	GOOGLE ONE Communications ...		9.99	
	10-100-63510	IT Subscriptions	PADDLE.NET* GOOGLEADON C...		49.95	
	10-100-63510	IT Subscriptions	GOOGLE ONE Communications ...		9.99	
	10-100-63510	IT Subscriptions	MONDAY.COM Communications...		140.00	
	10-100-63510	IT Subscriptions	ZOOM.US Communications Sof...		82.95	
	10-100-63510	IT Subscriptions	GRAMMARLY Communications ...		150.00	
	10-100-63510	IT Subscriptions	VOCAL VIDEO Communications ...		828.00	
	10-100-69010	Miscellaneous Expense	AMAZON Comms Furniture / Equ..		55.24	
	10-100-69010	Miscellaneous Expense	AMAZON Comms Furniture / Eq...		18.00	
	10-100-69010	Miscellaneous Expense	AMAZON Comms Furniture / Eq...		58.53	
	10-100-69010	Miscellaneous Expense	AMAZON Comms Furniture / Eq...		77.34	
	10-100-69010	Miscellaneous Expense	AMZN MKTP Comms Furniture /...		44.19	
	10-100-69010	Miscellaneous Expense	AMZN MKTP Comms Furniture /...		254.14	
	10-100-69010	Miscellaneous Expense	AMZN Comms Furniture / Equi...		36.99	
	10-100-69010	Miscellaneous Expense	AMAZON Comms Furniture / Eq...		105.62	
	10-100-69010	Miscellaneous Expense	AMAZON Comms Furniture / Eq...		72.91	
	10-100-69010	Miscellaneous Expense	AMAZON Comms Furniture / Eq...		26.49	
	10-200-61005	Temporary Services	APPLEONE EMPLOYMENT SRVCS...		3,139.11	
	10-200-61005	Temporary Services	APPLEONE EMPLOYMENT SRVCS...		8,416.71	
	10-200-61070	Advertising	GOOGLE ADS Summer Campaign...		500.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campaign...		500.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		101.54	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		100.95	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		50.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		75.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		125.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		175.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campaign...		500.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campaign...		500.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		7.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		15.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		25.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		35.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campaign...		500.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		2.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		1.29	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		3.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		5.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		3.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		10.00	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		250.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campaign...		500.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campaign...		367.03	
	10-200-61070	Advertising	METAPLATFOR Summer Campai...		900.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campaign...		500.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campaign...		500.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campaign...		500.00	
	10-200-61070	Advertising	GOOGLE AD Summer Campaign...		500.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campai...		10.00	
	10-200-61070	Advertising	GOOGLE ADS Summer Campai...		50.00	

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Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	10-200-61070		Advertising		200.00	
	10-200-61070		Advertising		350.00	
	10-200-61070		Advertising		500.00	
	10-200-61070		Advertising		500.00	
	10-200-61070		Advertising		500.00	
	10-200-61070		Advertising		7.00	
	10-200-61070		Advertising		500.00	
	10-200-61070		Advertising		500.00	
	10-200-61070		Advertising		900.00	
	10-200-61070		Advertising		500.00	
	10-200-61070		Advertising		400.00	
	10-200-61070		Advertising		500.00	
	10-200-61070		Advertising		600.00	
	10-200-61070		Advertising		500.00	
	10-200-61070		Advertising		500.00	
	10-200-61080		Public Outreach		694.58	
11/15/2024 2164	Invoice	11/25/2024	Card Statement	0.00	2,933.32	
	10-100-63510		IT Subscriptions		125.88	
	10-100-63510		IT Subscriptions		131.99	
	10-100-63510		IT Subscriptions		1,901.52	
	10-100-63510		IT Subscriptions		500.00	
	10-100-63510		IT Subscriptions		229.00	
	10-100-63510		IT Subscriptions		43.23	
	10-100-63510		IT Subscriptions		1.70	
11/15/2024 2276	Invoice	11/25/2024	Card Statement	0.00	502.04	
	10-100-62010		Continuing Education & S...		32.44	
	10-100-62010		Continuing Education & S...		247.23	
	10-100-64110		Meetings & Supplies		162.37	
	10-200-67520		Fuel		60.00	
11/15/2024 2320	Invoice	11/25/2024	Card Statement	0.00	599.99	
	10-100-64110		Meetings & Supplies		84.13	
	10-100-64130		Supplies & Equipment		125.27	
	10-400-67510		Vehicle Repair & Services		54.32	
	10-400-67810		Parts & Supplies		32.15	
	10-400-67810		Parts & Supplies		67.37	
	10-400-67810		Parts & Supplies		197.51	
	10-500-67930		Lab Supplies & Equipment		39.24	
11/15/2024 3982	Invoice	11/25/2024	Card Statement	0.00	7,355.85	
	10-100-63510		IT Subscriptions		19.99	
	10-100-64110		Meetings & Supplies		142.14	
	10-100-64110		Meetings & Supplies		58.46	
	10-100-64130		Supplies & Equipment		529.08	
	10-100-64130		Supplies & Equipment		131.27	
	10-100-64130		Supplies & Equipment		127.49	
	10-100-64130		Supplies & Equipment		377.84	
	10-100-66120		Waste Disposal		1,077.76	
	10-400-66810		Building Supplies		289.00	
	10-400-66810		Building Supplies		123.74	
	10-400-66810		Building Supplies		7.72	
	10-400-67510		Vehicle Repair & Services		787.25	
	10-400-67510		Vehicle Repair & Services		30.00	
	10-400-67510		Vehicle Repair & Services		36.15	
	10-400-67810		Parts & Supplies		102.74	
	10-400-67810		Parts & Supplies		77.27	
	10-400-67810		Parts & Supplies		14.70	
	10-400-67810		Parts & Supplies		154.17	
	10-400-67810		Parts & Supplies		2,626.91	
	10-400-67810		Parts & Supplies		23.13	
	10-400-67810		Parts & Supplies		47.48	

Check Report

Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	10-400-67810		Parts & Supplies		328.48	
	10-400-67810		Parts & Supplies		243.08	
11/15/2024 4111	Invoice	11/25/2024	Card Statement	0.00	6,193.67	
	10-100-64120		Office Supplies		74.93	
	10-100-64120		Office Supplies		106.83	
	10-400-66810		Building Supplies		76.95	
	10-400-66810		Building Supplies		77.16	
	10-400-66810		Building Supplies		150.47	
	10-400-66810		Building Supplies		99.35	
	10-400-66810		Building Supplies		188.30	
	10-400-66810		Building Supplies		161.33	
	10-400-67510		Vehicle Repair & Services		1,182.07	
	10-400-67510		Vehicle Repair & Services		143.36	
	10-400-67510		Vehicle Repair & Services		149.19	
	10-400-67510		Vehicle Repair & Services		2,260.32	
	10-400-67510		Vehicle Repair & Services		-57.13	
	10-400-67520		Fuel		120.10	
	10-400-67810		Parts & Supplies		45.00	
	10-400-67810		Parts & Supplies		12.31	
	10-400-67810		Parts & Supplies		49.27	
	10-400-67810		Parts & Supplies		37.94	
	10-400-67810		Parts & Supplies		54.82	
	10-400-67810		Parts & Supplies		22.11	
	10-400-67810		Parts & Supplies		68.22	
	10-400-67810		Parts & Supplies		98.54	
	10-400-67810		Parts & Supplies		78.12	
	10-400-67810		Parts & Supplies		15.92	
	10-400-67810		Parts & Supplies		46.77	
	10-400-67810		Parts & Supplies		30.53	
	10-400-67810		Parts & Supplies		660.00	
	10-400-67810		Parts & Supplies		240.89	
11/15/2024 4585	Invoice	11/25/2024	Card Statement	0.00	1,099.38	
	10-100-64110		Meetings & Supplies		19.99	
	10-100-64110		Meetings & Supplies		25.07	
	10-100-64110		Meetings & Supplies		32.69	
	10-300-67110		Support Equipment		21.26	
	10-300-67110		Support Equipment		445.74	
	10-300-67110		Support Equipment		9.84	
	10-300-67110		Support Equipment		50.36	
	10-300-67110		Support Equipment		27.29	
	10-300-67110		Support Equipment		-162.94	
	10-300-67110		Support Equipment		294.80	
	10-300-67110		Support Equipment		132.98	
	10-300-67110		Support Equipment		162.94	
	10-300-67110		Support Equipment		39.36	
11/15/2024 4635	Invoice	11/25/2024	Card Statement	0.00	347.93	
	10-100-63020		Internet Expenses		278.35	
	10-100-63030		Website Services		33.58	
	10-100-63030		Website Services		36.00	
11/15/2024 4648	Invoice	11/25/2024	Card Statement	0.00	57.46	
	10-100-64110		Meetings & Supplies		57.46	
11/15/2024 4668	Invoice	11/25/2024	Card Statement	0.00	707.50	
	10-100-63020		Internet Expenses		707.50	
11/15/2024 5970	Invoice	11/25/2024	Card Statement	0.00	2,297.10	
	10-100-62010		Continuing Education & S...		1,290.00	
	10-100-62010		Continuing Education & S...		359.63	
	10-100-62010		Continuing Education & S...		359.63	
	10-100-62030		Uniforms		245.79	

Check Report

Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	10-100-64110		Meetings & Supplies		42.05	
11/15/2024 7302	Invoice	11/25/2024	Card Statement	0.00	1,329.48	
	10-400-66810		Building Supplies		375.00	
	10-400-66810		Building Supplies		212.11	
	10-400-67510		Vehicle Repair & Services		144.39	
	10-400-67510		Vehicle Repair & Services		65.67	
	10-400-67510		Vehicle Repair & Services		20.01	
	10-400-67510		Vehicle Repair & Services		78.81	
	10-400-67520		Fuel		122.94	
	10-400-67810		Parts & Supplies		165.31	
	10-400-67810		Parts & Supplies		93.06	
	10-400-67810		Parts & Supplies		52.18	
11/15/2024 7701	Invoice	11/25/2024	Card Statement	0.00	5,724.08	
	10-100-63030		Website Services		18.00	
	10-100-63030		Website Services		29.00	
	10-100-63510		IT Subscriptions		161.00	
	10-100-63510		IT Subscriptions		9.00	
	10-100-69010		Miscellaneous Expense		176.39	
	10-200-61070		Advertising		3,000.00	
	10-200-61080		Public Outreach		2,330.69	
11/15/2024 7995	Invoice	11/25/2024	Card Statement	0.00	1,055.26	
	10-100-63020		Internet Expenses		1,055.26	
11/15/2024 8404	Invoice	11/25/2024	Card Statement	0.00	242.61	
	10-100-63030		Website Services		24.70	
	10-100-63210		Computer Software & Ac...		217.91	
	10-100-64120		Office Supplies		37.55	
	10-100-64120		Office Supplies		-37.55	
11/15/2024 8762	Invoice	11/25/2024	Card Statement	0.00	7,079.07	
	10-100-64110		Meetings & Supplies		1,422.16	
	10-100-64110		Meetings & Supplies		939.43	
	10-100-64110		Meetings & Supplies		40.00	
	10-100-64110		Meetings & Supplies		4,482.54	
	10-100-64110		Meetings & Supplies		194.94	
11/15/2024 9233	Invoice	11/25/2024	Card Statement	0.00	633.65	
	10-500-67930		Lab Supplies & Equipment		614.03	
	10-500-67930		Lab Supplies & Equipment		19.62	
11/15/2024 9535	Invoice	11/25/2024	Card Statement	0.00	4,085.12	
	10-100-63030		Website Services		2,182.11	
	10-100-63030		Website Services		1,903.01	
11/15/2024 9741	Invoice	11/25/2024	Card Statement	0.00	571.21	
	10-100-21190		Employee Fund Contribut...		75.00	
	10-100-64110		Meetings & Supplies		18.00	
	10-300-67110		Support Equipment		99.42	
	10-300-67110		Support Equipment		238.56	
	10-300-67110		Support Equipment		33.13	
	10-300-67520		Fuel		107.10	
01885	Wex Bank	11/07/2024	Bank Draft	0.00	28,440.24	DFT0000023
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
100267310	Invoice	10/15/2024	Monthly Fuel Charges - 10/15/2024	0.00	28,440.24	
	10-200-67520		Fuel		344.27	
	10-300-67520		Fuel		25,346.74	
	10-400-67520		Fuel		692.50	
	10-500-67520		Fuel		2,056.73	
01193	MidAmerica Administrative & Retirement Solut	11/07/2024	Bank Draft	0.00	32,951.72	DFT0000024

Check Report

Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0000009 - 11...	Invoice	11/05/2024	Medical & Health Insurance - 11/2024	0.00	32,951.72	
	10-100-60851		Retiree Medical Benefits		31,001.72	
	10-100-60852		HRA Tier IV - Active		1,950.00	
01886	California Public Employees' Retirement System	11/07/2024	Bank Draft	0.00	142,874.79	DFT0000025
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
100000017710827	Invoice	11/07/2024	Health Premium - 11/2024	0.00	142,874.79	
	10-100-21350		CalPERS Payable		522.84	
	10-100-60850		Medical & Health Insuran...		136,930.76	
	10-100-60851		Retiree Medical Benefits		5,421.19	

Bank Code Payable Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	164	56	0.00	383,676.49
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	-10,249.30
Bank Drafts	3	3	0.00	204,266.75
EFT's	0	0	0.00	0.00
	167	60	0.00	577,693.94

Check Report

Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01259	Nationwide Retirement	11/08/2024	Bank Draft	0.00	6,100.00	DFT0000026
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
0028800-001 - 11..	Invoice	11/08/2024	457 Contributions - 11/08/24 Pay Date	0.00	6,100.00	
10-100-21320			Nationwide & TDS 457 Pl...		6,100.00	
			457 Contributions - 11/08/24 Pa...			
01891	MissionSquare Retirement	11/07/2024	Bank Draft	0.00	942.55	DFT0000027
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
301722 - 11.08.24	Invoice	11/07/2024	457 Contributions Plan 301722 - 11/08/24...	0.00	942.55	
10-100-21310			Mission Square 457 Plan -...		942.55	
			457 Contributions Plan 301722 -...			
01891	MissionSquare Retirement	11/07/2024	Bank Draft	0.00	10,233.42	DFT0000028
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
108984 - 11.08.24	Invoice	11/07/2024	401A Contributions Plan 108984 - 11/08/2...	0.00	10,233.42	
10-100-21300			Mission Square 401A Plan...		2,746.58	
10-100-21301			Mission Square 401A Plan...		938.68	
10-100-21302			Mission Square 401A Plan...		6,548.16	
			401A Contributions Plan 108984 ..			
			401A Contributions Plan 108984 ..			
			401A Contributions Plan 108984 ..			
01890	The TDS Group, Inc.	11/01/2024	Bank Draft	0.00	195.00	DFT0000029
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
TDS457 - 10.30.24	Invoice	11/01/2024	457 Contributions - 10/30/24 Payroll	0.00	195.00	
10-100-21320			Nationwide & TDS 457 Pl...		195.00	
			457 Contributions - 10/30/24 Pa...			
01891	MissionSquare Retirement	11/26/2024	Bank Draft	0.00	9,888.62	DFT0000030
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
108984 - 11.22.24	Invoice	11/26/2024	401A Contributions Plan 108984 - 11/22/2...	0.00	9,888.62	
10-100-21300			Mission Square 401A Plan...		2,685.13	
10-100-21301			Mission Square 401A Plan...		938.68	
10-100-21302			Mission Square 401A Plan...		6,264.81	
			401A Contributions Plan 108984 ..			
			401A Contributions Plan 108984 ..			
			401A Contributions Plan 108984 ..			
01891	MissionSquare Retirement	11/26/2024	Bank Draft	0.00	936.40	DFT0000031
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
301722 - 11.22.24	Invoice	11/26/2024	457 Contributions Plan 301722 - 11/22/24...	0.00	936.40	
10-100-21310			Mission Square 457 Plan -...		936.40	
			457 Contributions Plan 301722 -...			
01259	Nationwide Retirement	11/26/2024	Bank Draft	0.00	6,200.00	DFT0000032
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
0028800-001 - 11..	Invoice	11/26/2024	457 Contributions - 11/22/24 Payroll	0.00	6,200.00	
10-100-21320			Nationwide & TDS 457 Pl...		6,200.00	
			457 Contributions - 11/22/24 Pa...			
01890	The TDS Group, Inc.	11/15/2024	Bank Draft	0.00	195.00	DFT0000033
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
TDS457 - 11.08.24	Invoice	11/15/2024	457 Contributions - 11/08/24 Payroll	0.00	195.00	
10-100-21320			Nationwide & TDS 457 Pl...		195.00	
			457 Contributions - 11/08/24 Pa...			
01886	California Public Employees' Retirement System	11/13/2024	Bank Draft	0.00	2,025.00	DFT0000034
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
100000017727149	Invoice	11/13/2024	457 Contributions - 10/17/2024 - 10/30/2...	0.00	2,025.00	
10-100-21360			CalPERS 457 Plan - Emplo...		2,025.00	
			457 Contributions - 10/17/2024 -...			
01886	California Public Employees' Retirement System	11/22/2024	Bank Draft	0.00	2,075.00	DFT0000035

Check Report

Date Range: 11/01/2024 - 11/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
100000017746289	Invoice 10-100-21360	11/22/2024	457 Contributions - 10/31/2024 - 11/13/2... CalPERS 457 Plan - Empl...	0.00	2,075.00	
01890	The TDS Group, Inc.	11/27/2024	Bank Draft	0.00	195.00	DFT0000036
TDS457 11.27.24	Invoice 10-100-21320	11/27/2024	457 Contributions - 11/22/24 Payroll Nationwide & TDS 457 Pl...	0.00	195.00	
00030	ADP, Inc.	11/15/2024	Bank Draft	0.00	111.80	DFT0000037
675131555	Invoice 10-100-61020	11/15/2024	ADP - Trustee Payroll Fees - 10/10/2024 Payroll Processing Fees	0.00	111.80	
00030	ADP, Inc.	11/15/2024	Bank Draft	0.00	4,130.50	DFT0000038
675131772	Invoice 10-100-61020	11/15/2024	ADP Payroll Processing Fees - 11/2024 Payroll Processing Fees	0.00	4,130.50	
00030	ADP, Inc.	11/19/2024	Bank Draft	0.00	3,000.00	DFT0000039
7181 - 11.14.24	Invoice 10-100-61800	11/19/2024	Trustees Checks - 11/14/24 Board Date Board of Trustee Stipends	0.00	3,000.00	
00030	ADP, Inc.	11/15/2024	Bank Draft	0.00	225.00	DFT0000040
675132453	Invoice 10-100-61020	11/15/2024	ADP Payroll HCM Fees - 10/14/2024 Payroll Processing Fees	0.00	225.00	
01886	California Public Employees' Retirement System	11/27/2024	Bank Draft	0.00	161,981.71	DFT0000041
17748221, 17748...	Invoice 10-100-21350 10-100-60800	11/27/2024	Retirement Contribution - 10/2024 Payroll CalPERS Payable CalPERS Retirement	0.00	161,981.71 139,560.71 22,421.00	

Bank Code PY Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	16	16	0.00	208,435.00
EFT's	0	0	0.00	0.00
	16	16	0.00	208,435.00

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	164	56	0.00	383,676.49
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	-10,249.30
Bank Drafts	19	19	0.00	412,701.75
EFT's	0	0	0.00	0.00
	183	76	0.00	786,128.94

Fund Summary

Fund	Name	Period	Amount
10	General Fund	11/2024	786,128.94
			786,128.94

EXHIBIT B

**TOTAL SALARIES
FOR NOVEMBER 2024**

EMPLOYEE	8TH PAYROLL	22ND PAYROLL	TOTAL
<u>ADMINISTRATION-SFS</u>			
Total Administration-SFS	\$ 50,194.77	\$ 47,949.95	\$ 98,144.72
<u>OPERATIONS-SFS</u>			
Total Operations-SFS	\$ 90,594.89	\$ 107,577.25	\$ 198,172.14
<u>OPERATIONS-SYLMAR</u>			
Total Operations-Sylmar	\$ 89,791.58	\$ 82,412.33	\$ 172,203.91
<u>UNDERGROUND-SFS</u>			
Total Underground-SFS	\$ 40,047.43	\$ 37,647.39	\$ 77,694.82
<u>UNDERGROUND-SYLMAR</u>			
Total Underground-Sylmar	\$ 13,627.01	\$ 12,549.60	\$ 26,176.61
<u>SCIENTIFIC - TECH-SFS</u>			
Total Scientific-Tech-SFS	\$ 23,193.45	\$ 22,094.53	\$ 45,287.98
<u>SCIENTIFIC - TECH-SYLMAR</u>			
Total Scientific-Tech-Sylmar	\$ 15,086.17	\$ 14,327.96	\$ 29,414.13
<u>PUBLIC INFORMATION</u>			
Total Public Information	\$ 9,490.45	\$ 12,084.27	\$ 21,574.73
<u>EDUCATION PROGRAM</u>			
Total Education Program	\$ 4,744.41	\$ 6,274.75	\$ 11,019.16
<u>MAINTENANCE-SFS</u>			
Total Maintenance-SFS	\$ 18,876.34	\$ 18,639.88	\$ 37,516.22
<u>MAINTENANCE-SYLMAR</u>			
Total Maintenance-Sylmar	\$ 7,162.67	\$ 7,611.86	\$ 14,774.53
<u>SEASONAL OPS</u>			
Total Seasonal Ops	\$ 38,588.59	\$ 25,017.33	\$ 63,605.92
Total Gross Payroll	\$ 401,397.77	\$ 394,187.09	\$ 795,584.86
Employer Taxes	\$ 6,553.15	\$ 6,070.10	\$ 12,623.25
Employee Benefits*	\$ 51,645.78	\$ 52,837.67	\$ 104,483.45
Trustee Payroll	\$ -	\$ 3,000.00	\$ 3,000.00
Total Payroll	\$ 459,596.70	\$ 456,094.86	\$ 915,691.56

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



GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
HUMAN RESOURCES DEPARTMENT

MEMORANDUM

DATE: November 19, 2024
TO: Susanne Kluh, General Manager and Allison Costa, Assistant General Manager
FROM: Cindy Reyes, Human Resources Manager
RE: Affordable Care Act (ACA) Affordability for Seasonal Employees

This memorandum discusses my analysis of District Tier V benefits to ensure compliance with the ACA Employer Mandate for our “seasonal” employees in the 2025 plan year.

Background

As an Applicable Large Employer under the ACA Employer Mandate, the District offers affordable coverage that provides minimum value to all full-time employees and dependents. Full-time employees are defined as those who work 30 hours per week. Since our “seasonal” employees work 36 hours per week for up to 7 months, they must be offered healthcare coverage.

Affordability Determination

Whether coverage is "affordable" under the ACA depends on the amount of the employee’s required contribution toward the lowest cost employee-only coverage offered to the employee. In 2025, coverage under an employer-sponsored plan is affordable if the employee's required contribution toward the premiums for the lowest cost employee-only coverage (“Required Contribution”) offered does not exceed 9.02% of the employee's household income for the taxable year. The rate was 8.39% of the employee’s household income in 2024. Please see [IRS Rev. Proc. 2024-35](#) for more information.

Since employers typically do not know the total household income of each employee, the ACA provides three affordability safe harbor options that an employer may adopt and apply: (1) Federal Poverty Line (“FPL”) Safe Harbor; (2) Rate of Pay Safe Harbor; or (3) Form W-2 Safe Harbor. The District has and continues to apply the Federal Poverty Line Safe Harbor.

Federal Poverty Line Safe Harbor

Under the FPL Safe Harbor, coverage is affordable if the employee’s Required Contribution does not exceed the federal poverty level for a single individual. **Using the FPL Safe Harbor, the employee cost per month can be no more than \$113.20 in 2025.** (The 2025 federal poverty line is \$15,060, divided by 12, and multiplied by 9.02 percent = \$113.20.)

Required Contribution

The Employee’s Required Contribution is based on the following calculation:

Total Premium of the Lowest Cost Employee-Only Medical Plan

Less (-)

Employer Contribution if it qualifies as a **Health Flex Contribution**

=

Employee's **Required Contribution**

The CalPERS Health Net Salud y Mas plan for Region 3 is the lowest cost employee-only coverage offered which costs \$714.40 per month. Currently, the District offers Tier V employees an "Employer Contribution" of \$600 per month to cover a remainder of the premium cost for the health plan the employee (and eligible dependents) elects to enroll in. This contribution qualifies as a Health Flex Contribution that the employee may only direct toward health benefits and cannot be cashed out. Following the above formula, "seasonal" employees would have to contribute \$114.40 which is more than the FPL Safe Harbor maximum of \$113.20.

To ensure compliance with the ACA Employer Mandate for "seasonal" employees in the 2025 plan year, it is recommended that the District increase the Tier V Health Flex Contribution to \$601.20. With this adjustment, "seasonal" employees would be required to contribute \$113.20 per month. This change will help the District meet the ACA requirements for the upcoming plan year.

**SAMPLE PLAN DOCUMENT
SECTION 125
FLEXIBLE BENEFIT PLAN**

The attached plan document and adoption agreement are being provided for illustrative purposes only. Because of differences in facts, circumstances, and the laws of the various states, interested parties should consult their own attorneys. This document is intended as a guide only, for use by local counsel.

EXHIBIT C

**SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT**

The undersigned Employer hereby adopts the Section 125 Flexible Benefit Plan for those Employees who shall qualify as Participants hereunder. The Employer hereby selects the following Plan specifications:

A. EMPLOYER INFORMATION

Name of Employer:	GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Address:	12545 FLORENCE AVE SANTA FE SPRINGS, CA 90670
Employer Identification Number:	95-6000463
Nature of Business:	COUNTY- MOSQUITO VECTOR DISTRICT
Name of Plan:	GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT Flexible Benefit Plan
Plan Number:	501
Plan Description:	125/Flex

B. EFFECTIVE DATE

Original effective date of the Plan:	January 1, 2008
If Amendment to existing plan, effective date of amendment:	January 1, 2025

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

Eligibility requirements for each component plan under this Section 125 document will be applicable and, if different, will be listed in Item F.

Length of Service:	First day of the month following employment
Retiree Wording:	N/A
Minimum Hours:	All employees with 25 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
Age:	Minimum age of 0 years.

D. PLAN YEAR

The current plan year will begin on January 1, 2025 and end on December 31, 2025. Each subsequent plan year will begin on January 1 and end on December 31.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will not be paid to the Participant as taxable cash. Tier I: Employees hired before 2/1/2009 Tier II: Employees hired 2/1/2009 - 12/31/2012 Tier III: Employees hired 1/1/2013 - 12/31/2018 Tier IV: Employees hired on or after 1/1/2019 Tier V: Employees hired as "Seasonal Help" Classifications

MEDICAL: Tier I, II, and III employees: District pays 100% of CalPERS Medical for employee and dependents. Participants may not opt to receive this Non-Elective Contribution as a taxable cash benefit. Tier IV employees: A monthly benefit bank of \$1,075/month for Employee only; \$2,125/month for Employee plus 1; and \$2,775/month for family to be used toward medical, dental, or vision plans chosen. This Non-Elective Employer includes the PEMHCA Contribution minimum contribution amount. Participants may not opt to receive these Non-Elective Contributions as a taxable cash benefit. Employer will contribute \$50 per month into a retirement HRA account. Tier V employees: A monthly benefit bank of \$601.20/month for Employee only to be used toward medical. This Non-Elective Employer includes the PEMHCA Contribution minimum contribution amount. Participants may not opt to receive these Non-Elective Contributions as a taxable cash benefit.

DENTAL and VISION: Tier 1 employees only: District pays 100% for employee and dependents.

OPT-OUT (Employees in Tiers I, II, and III only): Employer adopts an Eligible Opt-Out Arrangement, as described in Section 4.06. Employees may opt-out of medical coverage and receive half the amount of CalPERS Kaiser – Region 3 cost for Employee Only coverage, half the amount of CalPERS Kaiser – Region 3 cost for Employee +1 coverage, and half the amount of CalPERS Kaiser – Region 3 for Employee + Family coverage as taxable cash with proof of other minimum essential coverage in compliance with the Eligible Opt-Out Arrangement. Proof must be provided prior to the start of the plan year or initial eligibility. If proof of coverage is not provided, no opt out cash will be provided, the next opportunity to receive opt-out cash will be next open enrollment.

OPT-OUT (Employees in Tier IV): Employer adopts an Eligible Opt-Out Arrangement, as described in Section 4.06. Employees may opt-out of medical coverage and receive half the amount of CalPERS Kaiser – Region 3 cost for Employee Only coverage, half the amount of CalPERS Kaiser – Region 3 cost for Employee +1 coverage, and half the amount of CalPERS Kaiser – Region 3 for Employee + Family as taxable cash with proof of other minimum essential coverage in compliance with the Eligible Opt-Out Arrangement. Proof must be provided prior to

the start of the plan year or initial eligibility. If proof of coverage is not provided, no opt out cash will be provided. : The next opportunity to receive opt-out cash will be the next open enrollment. The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this nonelective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will not be paid to the Participant as taxable cash. The next opportunity to receive opt-out cash will be the next open enrollment.

**Elective Contributions
(Salary Reduction):**

The maximum amount available to each Participant for the purchase of elected benefits through salary reduction will be:

100% of compensation per entire plan year.

Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

F. **AVAILABLE BENEFITS:** Each of the following components should be considered a plan that comprises this Plan.

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

**Aflac : Hospital Indemnity | American Fidelity Assurance Company :
Accident Only | CalPERS**

Eligibility Requirements for Participation, if different than Item C.

| |

2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

**American Fidelity Assurance Company : C-11 and subsequent policies |
Aflac**

Eligibility Requirements for Participation, if different than Item C.

|

4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

Delta Dental : Dental | Eye Med : Vision

Eligibility Requirements for Participation, if different than Item C.

|

5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

N/A

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, N/A exceed \$50,000.

Eligibility Requirements for Participation, if different than Item C.

6. **Dependent Care Assistance Plan** -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set forth in Section IX of the Plan Document and described below:

Minimum Contribution - **\$0.00** per Plan Year

Maximum Contribution - **\$5000.00** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

7. **Medical Expense Reimbursement Plan** (a.k.a. Healthcare Flexible Spending Account) -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - **\$0.00** per Plan Year

Maximum Coverage - **\$3300.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: As outlined in Policy G-905/R1.

Grace Period: The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan **are** elected.

Carryover: The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan **are not** elected.

Carryover Maximum: **\$0.00** per Plan Year.

HEART Act: The provisions in Section 8.08 of the Plan to permit the Qualified Reservist Distribution of the Heroes Earnings Assistance and Relief Tax Act (HEART) **are** elected.

Eligibility Requirements for Participation, if different than Item C.

8. **Health Savings Accounts** – The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee – **N/A**

Maximum Contribution – **N/A**

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to expenses for:

Eligibility Requirements for Participation, if different than Item C.

- a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).
- b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a \$0.00 balance on the last day of the plan year).
- c. An Employee's eligibility for the Health Savings Account shall be determined monthly.

EXHIBIT

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of California. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted _____.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT -
(Name of Employer)

Signed By: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

N/A

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII
PD – 1122 SW Document ID # 171266MCP #97901 Effective Date:01/01/2025 12/5/24 7:36 AM

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

SECTION II

DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

2.01 **Administrator** The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).

2.02 **Beneficiary** Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death.

2.02a **Carryover** The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) an amount up to \$660, as indexed for inflation, paralleling the indexing applicable to the limit on salary reduction contributions under Code Section 125(i) of the Code, except that in no event may the Carryover be less than five dollars (\$5).

2.03 **Code** Internal Revenue Code of 1986, as amended.

2.04 **Dependent** Any of the following:

(a) **Tax Dependent:** A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2), and

(d)(1)(B) thereof, and (ii) includes any child of the Participant to whom Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

2.05 **Effective Date** The effective date of this Plan as shown in Item B of the Adoption Agreement.

2.06 **Elective Contribution** The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

- 2.07 **Eligible Employee** Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.
- 2.08 **Employee** Any person employed by the Employer on or after the Effective Date.
- 2.09 **Employer** The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
- 2.10 **Employer Contributions** Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.
- 2.11 **Entry Date** The date that an Employee is eligible to participate in the Plan.
- 2.12 **ERISA** The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).
- 2.13 **Fiduciary** The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
- 2.14 **Health Savings Account** A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
- 2.15 **HSA Trustee** The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.
- 2.16 **Highly Compensated** Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.
- 2.17 **High Deductible Health Plan** A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).
- 2.18 **HIPAA** The Health Insurance Portability and Accountability Act of 1996, as amended.

- 2.19 **Insurer** Any insurance company that has issued a policy pursuant to the terms of this Plan.
- 2.20 **Key Employee** Any Participant who is a "key employee" as defined in Section 416(i) of the Code.
- 2.21 **Non-Elective Contribution** A contribution amount made available by the Employer for the purchase of benefits elected by the Participant.
- 2.22 **Participant** An Employee who has qualified for Plan participation as provided in Item C of the Adoption Agreement.
- 2.23 **Plan** The Plan referred to in Item A of the Adoption Agreement as may be amended from time to time.
- 2.24 **Plan Year** The Plan Year as specified in Item D of the Adoption Agreement.
- 2.25 **Policy** An insurance policy issued as a part of this Plan.
- 2.26 **Preventative Care** Medical expenses which meet the safe harbor definition of "preventative care" set forth in IRS Notice 2004-23, which includes, but is not limited to, the following: (i) periodic health evaluations, such as annual physicals (and the tests and diagnostic procedures ordered in conjunction with such evaluations); (ii) well-baby and/or well-child care; (iii) immunizations for adults and children; (iv) tobacco cessation and obesity weight-loss programs; and (v) screening devices. However, preventative care does not generally include any service or benefit intended to treat an existing illness, injury or condition.
- 2.27 **Recordkeeper** The person designated by the Employer to perform recordkeeping and other ministerial duties with respect to the Medical Expense Reimbursement Plan and/or the Dependent Care Reimbursement Plan.
- 2.28 **Related Employer** Any employer that is a member of a related group of organizations with the Employer shown in Item A of the Adoption Agreement, and as specified under Code Section 414(b), (c) or (m).

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

- 3.01 **ELIGIBILITY:** Each Employee of the Employer who has met the eligibility requirements of Item C of the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the plans listed in Item F of the Adoption Agreement will be described in the documents governing those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an

Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

- 3.02 **ENROLLMENT**: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

- 3.03 **TERMINATION OF PARTICIPATION**: A Participant shall continue to participate in the Plan until the earlier of the following dates:
- a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
 - b. The date the Participant ceases to work for the Employer as an eligible Employee; or
 - c. The date of termination of the Plan; or
 - d. The first date a Participant fails to pay required contributions while on a leave of absence.

- 3.04 **SEPARATION FROM SERVICE**: The existing elections of an Employee who separates from the employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

- 3.05 **QUALIFYING LEAVE UNDER FAMILY LEAVE ACT**: Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

SECTION IV

CONTRIBUTIONS

4.01 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.02 IRREVOCABILITY OF ELECTIONS: A Participant may file a written election form with the Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) Change in Status. A Participant may change or revoke his election under the Plan upon the occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

- (1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
- (2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
- (3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
- (4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
- (5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the

coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

- (c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.
- (d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.
- (e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.
- (f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.
- (g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.
- (h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
 - (i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change

in that Participant's status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and

- (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.
- (i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) The Participant is eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.
- (j) Cancellation due to related individuals' enrollment in a Qualified Health Plan. For elections effective on or after January 1, 2023, a participant may cancel an election of family coverage under a group health plan (as that term is defined in Code Section 9832(a)), except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) One or more related individuals are eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or one or more already-covered related individuals seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the related individual or related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day

immediately following the last day of the original coverage that is cancelled. If the employee does not enroll in a Qualified Health Plan through an Exchange as set forth in Notice 2014-55, the employee must elect self-only coverage (or family coverage including one or more already-covered related individuals) under the group health plan.

Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.03 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

- (a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.
- (b) Significant curtailment of coverage.
 - (i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.
 - (ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.
- (c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.
- (d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.
- (e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may

prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

- 4.04 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.
- 4.05 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.
- 4.06 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.
- 4.07 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

- 5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.
- 5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.
- 5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.
- 5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.
- 5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

- 6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.
- 6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.
- 6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

- 6.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 6.05 SECTION 104 AND 106 PLAN: It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 6.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

- 7.01 PURPOSE: This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.
- 7.02 ELIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.
- 7.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.
- 7.04 TERMS, CONDITIONS, AND LIMITATIONS: The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.
- 7.05 SECTION 79 PLAN: It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 7.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

- 8.01 PURPOSE: The Medical Expense Reimbursement Plan is designed to provide for reimbursement of Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.
- 8.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
- b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.
- c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.
- e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.
- f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ("COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the

date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

- g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.
- h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.
- i. Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).
- j. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.
- k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:
- the date that is one year after the first day of the medically necessary leave of absence; or
 - the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, “medically necessary leave of absence” means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to

apply. The physician's certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.04 ELIGIBLE MEDICAL EXPENSES:

- a. Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan.
- b. Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant's Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.
- c. Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).
- d. Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

8.05 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards ("Debit Cards") for reimbursement of Eligible Medical Expenses under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply.

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
 - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
 - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.
- c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:
- (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.
 - (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.
 - (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.
 - (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.
 - (v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.
- d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.06 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.

8.07 CARRYOVER: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply.

Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

8.08 QUALIFIED RESERVIST DISTRIBUTIONS: Notwithstanding anything in the Plan to the contrary, an individual who, by reason of being a member of a reserve component (as defined in 37 U.S.C. § 101), is ordered or called to active duty for a period in excess of 179 days or for an indefinite period may elect to receive a distribution of all or a portion of the unused Elective Contributions in his or her Account relating to the Medical Expense Reimbursement Plan if the distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could otherwise be made under the Plan for the Plan Year that includes the date of such order or call. If the distribution is for the entire amount of unused Elective Contributions available in the Medical Expense Reimbursement Plan, then no additional reimbursement requests will be processed for the remainder of the Plan Year.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

- 9.01 PURPOSE: The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.
- 9.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.
- 9.03 TERMS, CONDITIONS, AND LIMITATIONS:
 - a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
 - b. Maximum Benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

- c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.
- e. Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.
- f. Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

9.04 DEFINITIONS:

- a. "Dependent" (for purposes of this Section IX) means any individual who is:
 - (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or
 - (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.

- b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:
- (i) provides care for more than six individuals (other than individuals who reside at the facility);
 - (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
 - (iii) satisfies all applicable laws and regulations of a state or unit of local government.
- c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:
- (i) incurred for the care of a Dependent of the Participant or for related household services;
 - (ii) paid or payable to a Dependent Care Service Provider; and
 - (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.
- "Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.
- d. "Dependent Care Service Provider" (for purposes of this Section IX) means:
- (i) a Dependent Care Center, or
 - (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

- 10.01 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.
- 10.02 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.
- 10.03 TERMS, CONDITIONS AND LIMITATION:
- a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.

- b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

10.04 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not “employee welfare benefit plans” for purposes of Title I of ERISA.

SECTION XI

AMENDMENT AND TERMINATION

11.01 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.

11.02 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.

12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.

12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:

- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
- b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
- c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.

12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.

12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.

12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.

12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.
- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable to claims under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan, effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to ERISA.

- a. Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;
 2. reference to the specific Plan provision on which the denial is issued;
 3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
 4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.
- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

- c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,
2. The specific Plan provision(s) on which the decision is based,
3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
5. A statement of the Participant's right to bring suit under ERISA § 502(a).

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 PROTECTED HEALTH INFORMATION. The provisions of this Section will apply only to those portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;

- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

For purposes of this Section, “PHI” is “Protected Health Information” as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of “Protected Health Information” in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

- 13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.
- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.

13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.

13.07 CONSTRUCTION:

- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
- b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.

13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

RESOLUTION NO. 2024-27

A RESOLUTION OF THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT BOARD OF TRUSTEES AMENDING THE SECTION 125 FLEXIBLE BENEFIT PLAN

RECITALS

A. The Greater Los Angeles County Vector Control District (“District”) offers employment and post-retirement benefits to its employees according to tiers.

B. The District periodically reviews its Section 125 Flexible Benefit Plan to ensure that the Plan adheres to the District’s goals and current law. The District wishes to increase the monthly Health Flex Contribution for eligible employees under the Section 125 Plan.

NOW, THEREFORE, THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT BOARD OF TRUSTEES HEREBY RESOLVES:

1. The District determines that each Finding set forth above is true and correct, and by this reference incorporates those Findings as an integral part of this Resolution.
2. The District hereby approves the Health Flex Contribution increase for Tier IV employees to \$1,075/month (employee only); \$2,125/month (employee plus one) and \$2,775 (employee plus family).
3. The District hereby approves the Health Flex Contribution increase for Tier V employees to \$601.20/month (employee only).
4. This Resolution shall take effect January 1, 2025.

ADOPTED BY THE DISTRICT ON DECEMBER 12th, 2024.

President

ATTEST:

Secretary-Treasurer

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Presentation to the Board of Trustees
For the Fiscal Year Ended
June 30, 2024

EXHIBIT D

NIGRO & NIGRO^{PC}



SCOPE OF WORK

Perform Audit Testwork of the Entity's Annual Financial Statements/Report

Report on the Entity's internal control over financial reporting and on compliance in accordance with Government Auditing Standards

OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

1. Form and express an opinion about whether the Annual Financial Statements results, that have been prepared by management, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
2. Our responsibility is to plan and perform the audit to obtain **reasonable assurance (not absolute assurance)** about whether the Annual Financial Statements are free of material misstatements.
3. We are to consider the Entity's internal controls and segregations of duties over accounting procedures and financial reporting as we perform our audit testwork. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

AUDIT RESULTS

An Auditor's **Unmodified Opinion** has been issued on the Annual Financial Statements.

- The Annual Financial Statements are fairly presented in all material respects.
- The adopted significant accounting policies have been consistently applied.
- Estimates are considered reasonable for Depreciation, Pension, and OPEB expense as well as Lease and SBITA calculations.
- Required disclosures are properly reflected in the Annual Financial Statements.

AU-C 265 – Communicating Internal Control Related Matters Identified in an Audit

No Material Issues Arose to be Reported to the Governing Board/Management

Any Minor Issues Were Discussed Orally and Corrected by Management

How Do We Make You Better?

Best Practice Solutions Were Conveyed to Management – That's the Audit ROI

Greater Los Angeles County Vector Control District

Dashboard – Audited Financial Statements

June 30, 2024 vs 2023

Revenues & Expenses	2024	2023	Variance
Operating Revenues:			
Charges for Services:			
Property Assessments	\$ 21,607,969	\$ 16,722,659	\$ 4,885,310
Penalties and Fees on Assessments	91,316	87,288	4,028
Other Revenue	36,211	93,849	(57,638)
Non-Operating Revenues:			
Property Taxes @ 6.0% Increase	2,660,539	2,510,722	149,817
Rental Revenue	40,757	-	40,757
Investment Earnings	1,211,772	391,192	820,580
Total Revenues	25,648,564	19,805,710	5,842,854
Expenses:			
Salaries & Wages	9,268,185	8,898,073	370,112
Employee Benefits	5,182,700	3,916,479	1,266,221
Materials & Services	3,648,007	3,030,827	617,180
Insurance	859,288	341,909	517,379
Depreciation Expense	640,525	486,844	153,681
Interest Expense	347,833	-	347,833
Total Expenses	19,946,538	16,674,132	3,272,406
Change in Revenues & Expenses	\$ 5,702,026	\$ 3,131,578	\$ 2,570,448
Capital Outlay:			
Capital Asset Additions	\$ (13,235,002)	\$ (299,877)	\$ (12,935,125)
Depreciation Expense	640,525	486,844	153,681
Change in Capital Expense	\$ (12,594,477)	\$ 186,967	\$ (12,781,444)
Debt Service/Recovery:			
Principal Received	\$ 12,080,000	\$ -	\$ 12,080,000
Principal Paid	(248,967)	-	(248,967)
Cost of Issuance	(219,625)	-	(219,625)
Change in Debt Service	\$ 11,611,408	\$ -	\$ 11,611,408
Cash & Investments	\$ 26,934,108	\$ 21,563,588	\$ 5,370,520
Quick Summary:			
Change in Revenues & Expenses	\$ 5,702,026		
Change in Capital Expense	(12,594,477)		
Change in Debt Service	11,611,408		
Change in Cash & Investments	\$ 4,718,957	Approximately	\$ (651,563)
Compensated Absences			
		\$	74,218
Change in Accounts Payable			
			(318,381)
OPEB Expense			
			439,417
Pension Expense			
			462,813
Total		\$	658,067
Investment Earnings to Portfolio	5.00%		

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Report to the Board of Trustees
For the Fiscal Year Ended
June 30, 2024

EXHIBIT D

NIGRO & NIGRO^{PC}

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

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For the Fiscal Year Ended June 30, 2024

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EXHIBIT D



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

We are pleased to present this report related to our audit of the financial statements of the Greater Los Angeles County Vector Control District (District) as of and for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Trustees and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Murrieta, California
December 2, 2024

Required Communications

EXHIBIT D

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Required Communications

For the Fiscal Year Ended June 30, 2024

Generally accepted auditing standards (AU-C 260, *The Auditor’s Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
<p>Our Responsibilities with Regard to the Financial Statement Audit</p>	<p>Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2024. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.</p>
<p>Overview of the Planned Scope and Timing of the Financial Statement Audit</p>	<p>An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.</p>
<p>Accounting Policies and Practices</p>	<p>Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p>Adoption of, or Change in, Significant Accounting Policies or Their Application Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p>Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p>Management’s Judgments and Accounting Estimates Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
<p>Audit Adjustments</p>	<p>Audit adjustments are summarized in the attached Summary of Adjusting Journal Entries.</p>
<p>Uncorrected Misstatements</p>	<p>We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.</p>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Required Communications

For the Fiscal Year Ended June 30, 2024

Area	Comments
Discussions With Management	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.
Disagreements With Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations With Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management	No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	No significant difficulties were encountered in performing our audit.
Required Supplementary Information	<p>We applied certain limited procedures to the:</p> <ol style="list-style-type: none"> 1. Management's Discussion and Analysis 2. Budget to Actual Comparison 3. Required Pension Plan Disclosures 4. Required OPEB Plan Disclosures <p>Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p>

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

Summary of Adjusting Journal Entries

EXHIBIT D

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

*Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2024*

See Attached

EXHIBIT D

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
To set up lease receivable			
1120-A-10	Lease Receivable	285,335.00	
2403-A-10	Deferred Inflow - Lease Cell Tower		285,335.00
Total		285,335.00	285,335.00
Adjusting Journal Entries JE # 2			
To adjust lease activity			
2403-A-10	Deferred Inflow - Lease Cell Tower	33,113.00	
4155-A-10	Other Miscellaneous Income	34,589.00	
4200-A-10	Lease Revenue	1,475.00	
1120-A-10	Lease Receivable		31,867.00
4160-A-10	Interest Income		2,721.00
4200-A-10	Lease Revenue		34,589.00
Total		69,177.00	69,177.00
Adjusting Journal Entries JE # 3			
To reconcile property taxes at 06/30/24			
1101-A-10	1261 Taxes Receivable Cur Sec	12,282.64	
1102-A-10	1262 AC Taxes Rec Cur Unsec	21,149.30	
1107-A-10	125 1450 AC Int. Rec	145,943.76	
1108-A-10	141 1599 Due from Other Funds	267,537.49	
4100-A-10	80 A Prop Taxes Current Sec	305,759.93	
4145-A-10	88 F Other State In-Lieu Taxes	95.07	
4150-A-10	93 E Charges for Service - Oth	2,346.36	
1105-A-10	114 Service Charge Rec Cur		203,427.70
4105-A-10	80 B Prop Taxes Current Unsecu		21,149.30
4110-A-10	80 C Prop Taxes - Prior Secure		33,628.22
4120-A-10	80 F Supplement Prop Taxes Cur		26,132.72
4124-A-10	Redevelopment Pas Thru		293,911.20
4125-A-10	88 Y Homeowner Prop Tax Relief		95.07
4140-A-10	86 A Interest from Treas Pool		176,770.34
Total		755,114.55	755,114.55
Adjusting Journal Entries JE # 4			
To adjust OPEB activity			
1601-A-10	Deferred OPEB-related items	828,676.00	
2401-A-10	Deferred OPEB-related items	181,230.00	
5175-A-70	OPEB Expense	1,137,284.00	
2110-A-10	OPEB Payable		1,449,323.00
5175-A-70	OPEB Expense		697,867.00
Total		2,147,190.00	2,147,190.00

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 5			
To True up Building Lease			
1701-A-10	Accumulated Amortization Lease	462,134.55	
2402-A-10	Deferred Inflow - Leases	12,080,000.00	
4200-A-10	Lease Revenue	462,134.55	
1700-A-10	Right of Use Lease Asset		12,032,927.59
2402-A-10	Deferred Inflow - Leases		47,072.41
2402-A-10	Deferred Inflow - Leases		462,134.55
6082-A-10	Amortization Expense - Leases		462,134.55
Total		13,004,269.10	13,004,269.10
Adjusting Journal Entries JE # 6			
To adjust expenses at 06/30/2024			
5727-A-10	Certification Renewals & Exams	570.00	
5727-A-22	Certification Renewals & Exams	3,610.00	
5727-A-32	Certification Renewals & Exams	950.00	
5727-A-42	Certification Renewals & Exams	1,900.00	
5727-A-52	Certification Renewals & Exams	190.00	
5727-A-53	Certification Renewals & Exams	190.00	
5727-A-62	Certification Renewal & Exams	190.00	
5727-B-23	Certification Renewals & Exams	3,230.00	
5727-B-33	Certification Renewals & Exams	570.00	
5727-B-43	Certification Renewals & Exams	1,140.00	
5727-B-63	Certification Renewals & Exams	190.00	
2000-A-10	Accounts Payable		5,143.85
2391-A-10	AF URM FSA		2,890.47
5420-A-62	Tires, Wheels & Alignment		1,077.47
5445-A-62	Fabrication Supplies		22.10
5485-A-22	Fuel		2,092.50
5499-A-62	Misc. Maint. Parts & Supplies		154.37
5620-A-52	Computer Software Expenses		588.00
5720-A-62	Permits and Fees		74.00
5735-A-52	Continuing Ed & Seminars		600.00
5855-A-62	Fixtures & Hardware		87.24
Total		12,730.00	12,730.00
	Total Adjusting Journal Entries	16,273,815.65	16,273,815.65

**GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2024
(With Comparative Amounts as of June 30, 2023)**

**NIGRO
& NIGRO^{PC}**

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

For the Fiscal Year Ended June 30, 2024

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Financial Section

EXHIBIT D



INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities and general fund of Greater Los Angeles County Vector Control District (District) as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of Greater Los Angeles County Vector Control District, as of June 30, 2024, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

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

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2023, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated December 2, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Murrieta, California
December 2, 2024

EXHIBIT

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2024

Management's Discussion and Analysis (MD&A) offers readers of Greater Los Angeles County Vector Control District's (District) financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2024. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to-prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position increased 26.94%, or \$5,702,026 from the prior year's net position of \$21,164,063 to \$26,866,089, as a result of this year's operations.
- Total revenues from all sources increased by 29.50%, or \$5,842,854 from \$19,805,710 to \$25,648,564 from the prior year, primarily due to an increase in property assessments.
- Total expenses for the District's operations increased by 19.63% or \$3,272,406 from \$16,674,132 to \$19,946,538 from the prior year, primarily due to a \$1.5 million increase in non-cash employee benefits for CalPERS pension and other post-employment benefits, a 4% cost of living adjustment, a \$617,180 in materials and services, and \$347,833 in interest expense for the new building lease.

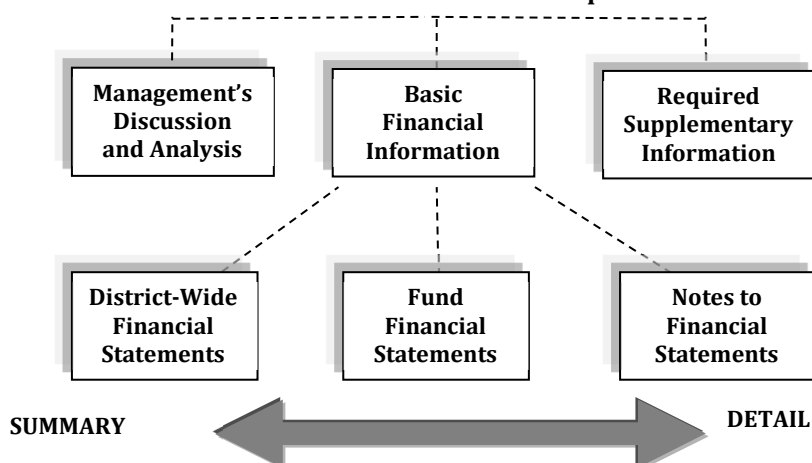
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts - management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
- *The governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

Figure A-1. Organization of Greater Los Angeles County Vector Control District's Annual Financial Report

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Management’s Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Figure A-2 summarizes the major features of the District’s financial statements, including the portion of the District’s activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Fund
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as vector control services
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as mosquito abatement, surveillance, public outreach, and administration. State and local programs finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by grantor requirements.

The District has one fund, the General Fund.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
Assets:			
Current assets	\$ 29,830,083	\$ 24,017,058	\$ 5,813,025
Non-current assets	188,769	-	188,769
Capital assets, net	<u>20,042,183</u>	<u>7,447,706</u>	<u>12,594,477</u>
Total assets	<u>50,061,035</u>	<u>31,464,764</u>	<u>18,596,271</u>
Deferred outflows of resources	<u>7,889,881</u>	<u>6,878,380</u>	<u>1,011,501</u>
Liabilities:			
Current liabilities	1,107,637	713,263	394,374
Non-current liabilities	<u>28,411,559</u>	<u>14,908,004</u>	<u>13,503,555</u>
Total liabilities	<u>29,519,196</u>	<u>15,621,267</u>	<u>13,897,929</u>
Deferred inflows of resources	<u>1,565,631</u>	<u>1,557,814</u>	<u>7,817</u>
Net position:			
Net investment in capital assets	8,218,793	7,447,706	771,087
Unrestricted	<u>18,647,296</u>	<u>13,716,357</u>	<u>4,930,939</u>
Total net position	<u>\$ 26,866,089</u>	<u>\$ 21,164,063</u>	<u>\$ 5,702,026</u>

At the end of fiscal year 2024, the District shows a positive balance in its unrestricted net position of \$18,647,296 that may be utilized in future years.

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Activities

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
Program revenues	\$ 21,699,285	\$ 16,809,947	\$ 4,889,338
Expenses	<u>(19,946,538)</u>	<u>(16,674,132)</u>	<u>(3,272,406)</u>
Net program revenue	1,752,747	135,815	1,616,932
General revenues	<u>3,949,279</u>	<u>2,995,763</u>	<u>953,516</u>
Change in net position	5,702,026	3,131,578	2,570,448
Net position - beginning of year	<u>21,164,063</u>	<u>18,032,485</u>	<u>3,131,578</u>
Net position - end of year	<u>\$ 26,866,089</u>	<u>\$ 21,164,063</u>	<u>\$ 5,702,026</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses (continued)

The statement of activities shows how the District's net position changed during the fiscal year. In the case of the District, the operations of the District increased by \$5,702,026 during the fiscal year ended June 30, 2024.

Table A-3: Total Revenues

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
Program revenues:			
Property assessments	\$ 21,607,969	\$ 16,722,659	\$ 4,885,310
Penalties and fees on assessments	91,316	87,288	4,028
Total program revenues	<u>21,699,285</u>	<u>16,809,947</u>	<u>4,889,338</u>
General revenues:			
Property taxes	2,660,539	2,510,722	149,817
Rental revenue	40,757	-	40,757
Net investment income	1,211,772	391,192	820,580
Other revenue	36,211	93,849	(57,638)
Total general revenues	<u>3,949,279</u>	<u>2,995,763</u>	<u>953,516</u>
Total revenues	<u>\$ 25,648,564</u>	<u>\$ 19,805,710</u>	<u>\$ 5,842,854</u>

Total revenues from all sources increased by 29.50%, or \$5,842,854 from \$19,805,710 to \$25,648,564 from the prior year, primarily due to an increase in property assessments.

Table A-4: Total Expenses

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and wages	\$ 9,268,185	\$ 8,898,073	\$ 370,112
Employee benefits	5,182,700	3,457,944	1,724,756
Materials and services	3,648,007	3,030,827	617,180
Insurance	859,288	800,444	58,844
Depreciation expense	640,525	486,844	153,681
Interest expense	347,833	-	347,833
Total expenses	<u>\$ 19,946,538</u>	<u>\$ 16,674,132</u>	<u>\$ 3,272,406</u>

Total expenses for the District's operations increased by 19.63% or \$3,272,406 from \$16,674,132 to \$19,946,538 from the prior year, primarily due to a \$1.5 million increase in non-cash employee benefits for CalPERS pension and other post-employment benefits, a 4% cost of living adjustment, a \$617,180 in materials and services, and \$347,833 in interest expense for the new building lease.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unassigned fund balance* may serve as a useful measure of the District's net resources for spending at the end of the fiscal year.

As of June 30, 2024, the District reported a total fund balance of \$28,986,089. An amount of \$15,106,744 constitutes the District's *unassigned fund balance*, which is available for future expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

The final budgeted expenditures for the District at year-end were \$6,605,861 less than actual. The variance is principally due to under-budgeting \$12,958,752 for capital outlay expenses incurred for the leased building. Actual revenues were greater than the anticipated budget by \$648,141.

CAPITAL ASSET ADMINISTRATION

Table A-5: Capital Assets at Year End, Net of Depreciation

	Balance	Balance
	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Capital assets:		
Non-depreciable assets	\$ 2,287,262	\$ 2,228,045
Depreciable assets	26,859,324	13,683,539
Accumulated depreciation	<u>(9,104,403)</u>	<u>(8,463,878)</u>
Total capital assets, net	<u>\$ 20,042,183</u>	<u>\$ 7,447,706</u>

At the end of fiscal year 2024, the District's investment in capital assets amounted to \$20,042,183 (net of accumulated depreciation). This investment in capital assets includes land, subscription in progress, structures, improvements, vehicles and equipment. Major capital asset additions during the year include various vehicles and the building purchase totaling \$13,175,786 and the development in progress for \$59,217.

See Note 5 for further information on the District's capital assets.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Statement of Net Position

June 30, 2024

(With Comparative Amounts as of June 30, 2023)

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
ASSETS		
Current assets:		
Cash and investments (Note 2)	\$ 26,934,108	\$ 21,563,588
Accrued interest receivable	232,714	154,271
Property assessments receivable	718,171	598,422
Property tax receivable	121,622	122,401
Lease receivable (Note 3)	64,699	-
Deposits with Vector Control Joint Powers Agency (VCJPA) (Note 4)	<u>1,758,769</u>	<u>1,578,376</u>
Total current assets	<u>29,830,083</u>	<u>24,017,058</u>
Non-current assets:		
Lease receivable (Note 3)	188,769	-
Capital assets – not being depreciated (Note 5)	2,287,262	2,228,045
Capital assets – being depreciated, net (Note 5)	<u>17,754,921</u>	<u>5,219,661</u>
Total non-current assets	<u>20,230,952</u>	<u>7,447,706</u>
Total assets	<u>50,061,035</u>	<u>31,464,764</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to net OPEB liability (Note 8)	3,469,709	2,641,033
Deferred amounts related to net pension liability (Note 9)	<u>4,420,172</u>	<u>4,237,347</u>
Total deferred outflows of resources	<u>7,889,881</u>	<u>6,878,380</u>
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses	45,198	363,579
Accrued salaries and benefits	298,532	236,381
Accrued interest payable	98,415	-
Long-term liabilities – due in one year:		
Compensated absences (Note 6)	124,618	113,303
Lease payable (Note 7)	<u>540,874</u>	<u>-</u>
Total current liabilities	<u>1,107,637</u>	<u>713,263</u>
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 6)	608,428	545,525
Lease payable (Note 7)	11,243,087	-
Net OPEB liability (Note 8)	7,029,742	5,580,419
Net pension liability (Note 9)	<u>9,530,302</u>	<u>8,782,060</u>
Total non-current liabilities	<u>28,411,559</u>	<u>14,908,004</u>
Total liabilities	<u>29,519,196</u>	<u>15,621,267</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred amounts related to leases –cellular antennas (Note 3)	252,222	-
Deferred amounts related to leases –building (Note 7)	39,429	-
Deferred amounts related to net OPEB liability (Note 8)	1,096,440	1,277,670
Deferred amounts related to net pension liability (Note 9)	<u>177,540</u>	<u>280,144</u>
Total deferred inflows of resources	<u>1,565,631</u>	<u>1,557,814</u>
NET POSITION		
Net investment in capital assets (Note 10)	8,218,793	7,447,706
Unrestricted	<u>18,647,296</u>	<u>13,716,357</u>
Total net position	<u>\$ 26,866,089</u>	<u>\$ 21,164,063</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Statement of Activities

For the Fiscal Year Ended June 30, 2024

(With Comparative Amounts for the Fiscal Year Ended June 30, 2023)

	Governmental Activities	
	2024	2023
Expenses:		
Mosquito and vector control:		
Salaries and wages	\$ 9,268,185	\$ 8,898,073
Employee benefits	5,182,700	3,457,944
Materials and services	3,648,007	3,030,827
Insurance	859,288	800,444
Depreciation expense	640,525	486,844
Interest expense	347,833	-
Total expenses	19,946,538	16,674,132
Program revenues:		
Charges for services:		
Property assessments	21,607,969	16,722,659
Penalties and fees on assessments	91,316	87,288
Total program revenues	21,699,285	16,809,947
Net (expense) revenue	1,752,747	135,815
General revenues:		
Property taxes	2,660,539	2,510,722
Rental revenue	40,757	-
Investment income, net	1,211,772	391,192
Other revenue	36,211	93,849
Total general revenues	3,949,279	2,995,763
Change in net position	5,702,026	3,131,578
Net position:		
Beginning of year	21,164,063	18,032,485
End of year	\$ 26,866,089	\$ 21,164,063

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Balance Sheet – Governmental Funds

June 30, 2024

(With Comparative Amounts as of June 30, 2023)

	<u>General Fund</u>	
	<u>2024</u>	<u>2023</u>
ASSETS		
Assets:		
Cash and investments	\$ 26,934,108	\$ 21,563,588
Accrued interest receivable	232,714	154,271
Property assessments receivable	718,171	598,422
Property tax receivable	121,622	122,401
Lease receivable	253,468	-
Deposits with Vector Control Joint Powers Agency (VCJPA)	1,758,769	1,578,376
Total assets	<u>\$ 30,018,852</u>	<u>\$ 24,017,058</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable and accrued expenses	\$ 45,198	\$ 363,579
Accrued salaries and benefits	298,532	236,381
Total liabilities	<u>343,730</u>	<u>599,960</u>
Deferred inflows of resources:		
Deferred amounts related to leases –cellular antennas	252,222	-
Unavailable revenues	436,811	333,664
Total deferred inflows of resources	<u>689,033</u>	<u>333,664</u>
Fund balance: (Note 11)		
Nonspendable	1,758,769	1,578,376
Committed	11,387,530	7,750,548
Assigned	733,046	658,828
Unassigned	15,106,744	13,095,682
Total fund balance	<u>28,986,089</u>	<u>23,083,434</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 30,018,852</u>	<u>\$ 24,017,058</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2024*

(With Comparative Amounts as of June 30, 2023)

	<u>2024</u>	<u>2023</u>
Fund Balance – Governmental Funds	\$ 28,986,089	\$ 23,083,434
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.</p>	20,042,183	7,447,706
<p>Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.</p>	7,889,881	6,878,380
<p>Certain revenues received after 60 days from the end of the fiscal year are recorded as unavailable revenue in the fund financial statements and as revenues in the government-wide statements as follows:</p>		
Unavailable revenues	436,811	333,664
<p>Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:</p>		
Accrued interest payable	(98,415)	-
Compensated absences	(733,046)	(658,828)
Lease payable	(11,783,961)	-
Net OPEB liability	(7,029,742)	(5,580,419)
Net pension liability	(9,530,302)	(8,782,060)
<p>Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.</p>	<u>(1,313,409)</u>	<u>(1,557,814)</u>
Total adjustments	<u>(2,120,000)</u>	<u>(1,919,371)</u>
Net Position – Governmental Activities	<u>\$ 26,866,089</u>	<u>\$ 21,164,063</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2024*

(With Comparative Amounts as of June 30, 2023)

	General Fund	
	2024	2023
Revenues:		
Property assessments	\$ 21,465,285	\$ 16,667,033
Penalties and fees on assessments	91,316	87,288
Property taxes	2,700,076	2,506,612
Rental revenue	33,114	-
Investment income, net	1,211,772	400,440
Other revenues	36,212	93,849
Total revenues	25,537,775	19,755,222
Expenditures:		
Current:		
Salaries and wages	9,193,967	8,899,046
Employee benefits	4,280,471	4,474,871
Materials and services	3,428,382	3,030,827
Insurance	859,288	800,444
Capital outlay	13,235,002	399,796
Debt service:		
Principal	248,967	-
Interest	249,418	-
Total expenditures	31,495,495	17,604,984
Excess of revenues over(under) expenditures	(5,957,720)	2,150,238
Other financing sources(uses):		
Lease advance rental payment	12,080,000	-
Cost of issuance –lease	(219,625)	-
Total other financing sources(uses)	11,860,375	-
Net change in fund balance	5,902,655	2,150,238
Fund balance:		
Beginning of year	23,083,434	20,933,196
End of year	\$ 28,986,089	\$ 23,083,434

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

For the Fiscal Year Ended June 30, 2024

(With Comparative Amounts as of June 30, 2023)

	<u>2024</u>	<u>2023</u>
Net Change in Fund Balance – Governmental Funds	\$ 5,902,655	\$ 2,150,238
Amounts reported for governmental activities in the statement of activities is different because:		
Certain revenues received after 60 days from the end of the fiscal year are recorded as unavailable revenues in the fund financial statements and as revenues in the government-wide statements		
Net change in unavailable revenues	103,147	50,488
Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as follows:		
Net change in accrued interest	(98,415)	-
Net change in compensated absences	(74,218)	973
Net change in net OPEB liability and related deferred resources	(439,417)	178,946
Net change in net pension liability and related deferred resources	(462,813)	837,981
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay	13,235,002	399,796
Depreciation expense	(640,525)	(486,844)
Principal repayment of long-term debt is reported as an expenditure in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.		
	248,967	-
Amortization of the deferred inflows related to the building leases is not revenue in the fund financial statements.		
	7,643	-
The issuance of lease-leaseback advance rental payments provides current financial resources to governmental funds, while the transaction increases long-term liabilities in the statement of net position		
	<u>(12,080,000)</u>	<u>-</u>
Total adjustments	<u>(200,629)</u>	<u>981,340</u>
Change in Net Position – Governmental Activities	<u>\$ 5,702,026</u>	<u>\$ 3,131,578</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

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

The purpose of the District is to provide operational vector control to protect the residents of the District from mosquito-borne disease and from other diseases *and* vectors. The District is governed by a Board of Trustees, which consists of 37 members, one member from each city and a representative of Los Angeles County.

The Governmental Accounting Standards Board (GASB) is the acknowledged standard-setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States, including the District. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The District has no component units as of year-end.

B. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (District) and its component units. These statements include the financial activities of the overall government. Governmental activities generally are financed through property assessments, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges for services or property assessments paid by the recipients of those goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including investment earnings, are presented as general revenues.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Major Governmental Funds

The District maintains the following major governmental funds:

General Fund: This fund is used to account for all financial resources of the District, except those required to be accounted for in another fund when necessary.

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

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 at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

The District's investments in LAIF, LACPIF, and CalTrust are uncategorized, and not subject to the fair value hierarchy.

3. Lease Receivable and Deferred Inflows of resources

The primary objective is to enhance the relevance and consistency of information about the governments' leasing activities. As a lessor, the District is required to recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions. The District's lease receivable is measured at the present value of the lease payments expected to be received during the lease term. Under the lease agreement, the District may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is measured at the value of the lease receivable in addition to any payments received at or before the commencement of the lease term that relate to future periods. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

4. Right-To-Use Subscription-Based Information Technology Arrangements (SBITA) Asset and Payable

Right to use subscription IT assets are recognized at the subscription commencement date and represent the District's right to use the underlying IT asset for the subscription term. Right to use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right to use subscription IT assets are amortized over the shorter of the subscription term or useful lives of the underlying asset using the straight line-method. The amortization period is three years.

5. Right-To-Use Leased Asset and Right-To-Use Lease Payable

The primary objective is to enhance the relevance and consistency of information about the governments' leasing activities. The District has established a single model for lease accounting based on the principle that leases are financings of a right-to-use underlying asset. As a lessee, the District is required to recognize a lease liability (payable) and an intangible right-to-use leased asset. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The leased asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the leased asset is amortized on a straight-line basis over its useful life. The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the leased asset and lease payable if certain changes occur that are expected to significantly affect the amount of the lease payable.

6. Capital Assets

Capital assets are stated at historical cost when purchased or constructed. Capital assets include land, development in progress, building, building improvements, machinery, equipment, furniture, and vehicles. It is the District's policy to capitalize assets costing over \$500. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Amortization expense related to the lease asset is recognized over the lease term.

Estimated service lives for the District's classes of assets are as follows:

<u>Asset Class</u>	<u>Useful Lives</u>
Buildings, Structures, and Improvements	50 years
Vehicles	5-10 years
Exhibits	10 years
Computers, Equipment	3-5 years
Machinery	10 years
Furniture and Fixtures	10 years

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position and governmental funds balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

8. Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

9. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Retiree Benefit Plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The following timeframes are used for OPEB reporting:

Valuation Date June 30, 2023
Measurement Date June 30, 2023
Measurement Period July 1, 2022 to June 30, 2023

10. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan and addition to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

Valuation Date June 30, 2022
Measurement Date June 30, 2023
Measurement Period July 1, 2022 to June 30, 2023

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

11. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net Investment in capital assets** – This component of net position consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted net position** – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** – This component of net position consists of net position that does not meet the definition of net investment in capital assets.

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's practice to consider restricted - net position to have been depleted before unrestricted - net position is applied, however it is at the Board's discretion.

12. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

11. Fund Balances (continued)

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose.

When expenditures are incurred, it is the District's policy that restricted resources will be applied first, followed by committed, assigned, and unassigned resources, in the absence of a formal policy adopted by the Board.

D. Use of Estimates

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

E. Property Taxes and 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. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

The taxes and assessments are 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 and assessments 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 taxes and 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.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 2 – CASH AND INVESTMENTS

Cash and investments were classified in the accompanying financial statements as follows:

Description	Balance
Cash and cash equivalents	\$ 26,934,108
Total cash and investments	\$ 26,934,108

Cash and investments consisted of the following:

Description	Balance
Demand deposits with financial institutions	\$ 612,015
Deposits with the Los Angeles County Pooled Investment Fund (LACPIF)	16,697,099
Deposits with the California Local Agency Investment Fund (LAIF)	6,810,844
CalTRUST Investment Pool	2,814,150
Total cash and investments	\$ 26,934,108

The table below identifies the investment types that are authorized by the California Government Code and the District's investment policy. The table also identifies certain provisions of the District's investment policy that address interest rate risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5-years	None	None
Government Agency Issues	5-years	None	None
California Municipals	5-years	None	None
Negotiable Certificates of Deposit	2-years	30%	None
Insured Certificates of Deposit	2-years	30%	None
Medium-Term Corporate Notes	2-years	15%	10%
Repurchase Agreements	30 days	20%	None
California Local Agency Investment Fund (LAIF)	N/A	\$75 million	None
County of Los Angeles Pooled Investment Fund	N/A	None	None
CalTRUST Short-Term Fund	2-years	None	None
CalTRUST Medium-Term Fund	2-years	None	None

Demand Deposits with Financial Institutions

At June 30, 2024, the carrying amount of the District's demand deposits were \$612,015 and the financial institution's balance was \$1,123,649. The net difference of \$511,634 represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance for each year. \$873,649 of the District's demand deposits are in excess of FDIC limits of \$250,000 and are collateralized in accordance with government code as described on next page.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 2 – CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Los Angeles County Pooled Investment Fund (LACPIF)

The District is a voluntary participant in the Los Angeles County Pooled Investment Fund (LACPIF) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the Los Angeles County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or deposits the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the County of Los Angeles Treasurer's Office – 225 N. Hill Street – Los Angeles, CA 90012 or the Treasurer and Tax Collector's office website at www.ttc.lacounty.gov.

LACPIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers the LACPIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2024, the District held \$16,697,099 in LACPIF.

California Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount 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 of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2024, the District held \$6,810,844 in LAIF.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 2 – CASH AND INVESTMENTS (continued)

CalTRUST Medium-Term Money Market Mutual Fund

The CalTRUST Medium-Term Account, hold funds from all participants that are pooled in the account. Participants receive units in the Trust and designated shares for the particular account in which they invest. CalTRUST invests in fixed income securities eligible for investment pursuant to California Government Code Sections 53601, et. seq. and 53635, et. seq. Investment guidelines adopted by the Board of Trustees may further restrict the types of investments held by the Trust. Leveraging within the Trust's portfolios is prohibited. The liquidity of the account is on a two-day basis for deposits or transfers. As of June 30, 2024, the District held \$2,814,150 in CalTrust.

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 to changes in market interest rates. The District's investment policy follows the California Government Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2024, the District's investment in LACPIF, CalTRUST, and LAIF are not rated.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. There were no investments in any one governmental or non-governmental issuer that represented 5% or more of the District's total investments except for those in LACPIF and CalTRUST.

NOTE 3 – LEASE RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES – LEASES

Changes in the District's lease receivable for the fiscal year ended June 30, 2024 was as follows:

Description	Balance, July 1, 2023	Additions	Deletions	Balance, June 30, 2024
Cellular antenna site rental No. 1	\$ -	\$ 165,845	\$ (18,048)	\$ 147,797
Cellular antenna site rental No. 2	-	119,490	(13,819)	105,671
	<u>\$ -</u>	<u>\$ 285,335</u>	<u>\$ (31,867)</u>	<u>\$ 253,468</u>

The District is reporting a total lease receivable of \$253,468 and a total related deferred inflows of resources of \$252,222 for the year ending June 30, 2024. Also, the District is reporting total lease revenue of \$33,113 and interest revenue of \$2,721 related to payments received from the above two leases for the fiscal year ending June 30, 2024.

The leases held by the District do not have an implicit rate of return, therefore the District used their incremental borrowing rate of 2.00% to discount the lease revenue to the net present value. In some cases, leases contain termination clauses. In these cases, the clause requires the lessee or lessor to show cause to terminate the lease. Also, certain leasing-types are considered "volatile leases." Those volatile leases were not extended past their initial lease period for financial statement recognition due to their volatility.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 3 – LEASE RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES – LEASES (continued)

Cellular Antenna Site Rental No. 1

The District, on January 1, 2024, inherited a lease with AT&T for the remaining 53 months as lessor for the use of a cellular antenna site rental. An initial lease receivable was recorded in the amount of \$165,845. As of June 30, 2024 the value of the lease receivable was \$147,797. The lease is required to make monthly fixed payments of \$3,272. The lease held by the District does not have an implicit rate of return, therefore, the District used their incremental borrowing rate of 2% to discount the lease revenue to the net present value. The value of the deferred inflow of resources was \$147,071 as of June 30, 2024. The District recognized lease revenue of \$18,774 and interest revenue of \$1,583 during the fiscal year. The lessee will be evaluated by the District for future extensions after the completion of this lease period.

Cellular Antenna Site Rental No. 2

The District, on January 1, 2024, inherited a lease with T-Mobile for 50 months as lessor for the use of a cellular antenna site rental. An initial lease receivable was recorded in the amount of \$119,490. As of June 30, 2024, the value of the lease receivable was \$105,671. The lease is required to make monthly fixed payments of \$2,493. The lease held by the District does not have an implicit rate of return, therefore, the District used their incremental borrowing rate of 2% to discount the lease revenue to the net present value. The value of the deferred inflow of resources was \$105,151 as of June 30, 2024. The District recognized lease revenue of \$14,339 and interest revenue of \$1,138 during the fiscal year. The lessee will be evaluated by the District for future extensions after the completion of this lease period.

Minimum future lease receipts for the next four fiscal years are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 64,699	\$ 4,478	\$ 69,177
2026	66,004	3,173	69,177
2027	67,337	1,840	69,177
2028	55,428	506	55,934
Total	253,468	\$ 9,997	\$ 263,465
Less: current	(64,699)		
Total non-current	\$ 188,769		

Changes in the District’s deferred inflows of resources related to leases for June 30, 2024 is as follows:

<u>Description</u>	<u>Balance, July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2024</u>
Cellular antenna site rental No. 1	\$ -	\$ 165,845	\$ (18,774)	\$ 147,071
Cellular antenna site rental No. 2	-	119,490	(14,339)	105,151
	\$ -	\$ 285,335	\$ (33,113)	\$ 252,222

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 3 – LEASE RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES – LEASES (continued)

The amounts reported as deferred inflows of resources related to leases for the year ended June 30, 2024, will be amortized in future periods as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30, 2024</u>	<u>Deferred Inflows</u> <u>of Resources</u>
2025	\$ 66,227
2026	66,227
2027	66,227
2028	53,541
Total	<u>\$ 252,222</u>

NOTE 4 – DEPOSITS WITH VECTOR CONTROL JOINT POWERS AGENCY (VCJPA)

The District participates with other districts in a joint venture under a joint powers agreement, which established the Vector Control Joint Powers Agency (VCJPA). The relationship between the District and the VCJPA is such that the VCJPA is not a component unit of the District for financial reporting purposes.

The VCJPA is a consortium of thirty-five districts located throughout California. It was established under the provisions of California Government Code Section 6500 et seq. The VCJPA is governed by a Board of Directors, which meets 4-5 times per year, consisting of one member from each of the four regions (Coastal, Sacramento Valley, San Joaquin Valley, and Southern California) and two members from the Trustee Advisory Council.

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. See Note 13 for further information.

The District's share of the VCJPA's Members Property Contingency Fund balance as of June 30, 2024 totaled \$1,758,769. The balance includes interest earnings and may be withdrawn upon leaving the plan with a sixty-day notice. At the termination of the joint-powers agreement and after all claims have been settled, any excess or deficit will be divided among the districts in accordance with its governing documents.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Notes to Financial Statements
 June 30, 2024

NOTE 5 – CAPITAL ASSETS

Changes in capital assets for the year were as follows:

	<u>Balance</u> <u>July 1, 2023</u>	<u>Additions/</u> <u>Transfers</u>	<u>Deletions/</u> <u>Transfers</u>	<u>Balance</u> <u>June 30, 2024</u>
Non-depreciable capital assets:				
Land	\$ 2,228,045	\$ -	\$ -	\$ 2,228,045
Total non-depreciable capital assets	<u>2,228,045</u>	<u>-</u>	<u>-</u>	<u>2,228,045</u>
Depreciable capital assets:				
Building and improvements	7,957,766	13,091,145	-	21,048,911
Machinery	321,129	-	-	321,129
Equipment	1,175,715	16,222	-	1,191,937
Furniture and fixtures	334,282	-	-	334,282
Vehicles	3,894,647	68,418	-	3,963,065
Total depreciable capital assets	<u>13,683,539</u>	<u>13,175,785</u>	<u>-</u>	<u>26,859,324</u>
Accumulated depreciation:				
Building and improvements	(3,767,789)	(344,705)	-	(4,112,494)
Machinery	(273,800)	(9,838)	-	(283,638)
Equipment	(1,055,130)	(40,125)	-	(1,095,255)
Furniture and fixtures	(306,920)	(6,762)	-	(313,682)
Vehicles	(3,060,239)	(239,095)	-	(3,299,334)
Total accumulated depreciation	<u>(8,463,878)</u>	<u>(640,525)</u>	<u>-</u>	<u>(9,104,403)</u>
Total depreciable capital assets, net	<u>5,219,661</u>	<u>12,535,260</u>	<u>-</u>	<u>17,754,921</u>
Intangible right to use subscription:				
Subscription-in progress	-	59,217	-	59,217
Total intangible right to use subscription, net	<u>-</u>	<u>59,217</u>	<u>-</u>	<u>59,217</u>
Total capital assets, net	<u>\$ 7,447,706</u>	<u>\$ 12,594,477</u>	<u>\$ -</u>	<u>\$ 20,042,183</u>

NOTE 6 – COMPENSATED ABSENCES

Changes to compensated absences balances for the year were as follows:

<u>Balance</u> <u>July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Current</u> <u>Portion</u>	<u>Long-term</u> <u>Portion</u>
\$ 658,828	\$ 549,193	\$ (474,975)	\$ 733,046	\$ 124,618	\$ 608,428

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 7 – LONG-TERM LEASE LIABILITY

On December 5, 2023, the District purchased a building for \$13,091,145 in Pacoima, California to expand their operations. In order to finance the transaction, the District leased their Santa Fe Springs, California building to the Municipal Finance Corporation for an advance rental payment of \$12,080,000. The corporation then leased the Santa Fe Springs building back to the District. The \$12 million advance payment, along with funds of the District were used to acquire the building in Pacoima. This transaction was accounted for as a lease-leaseback, as the advance rental payment of \$12 million was used to acquire a different building (Pacoima) from the one being leased (Santa Fe Springs). The lease agreements commence on December 5, 2023 and ends on November 1, 2038, and has an interest rate of 5.07%.

Changes in long-term debt for the year ended June 30, 2024, were as follows:

<u>Balance, July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2024</u>	<u>Due Within One Year</u>	<u>Due in More Than One Year</u>
\$ -	\$ 12,032,928	\$ (248,967)	\$ 11,783,961	\$ 540,874	\$ 11,243,087

Annual debt service requirements for the lease payable are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 540,874	\$ 597,442	\$ 1,138,316
2026	595,963	568,708	1,164,671
2027	626,086	537,785	1,163,871
2028	654,855	506,695	1,161,550
2029	696,330	471,251	1,167,581
2030-2034	4,046,674	1,780,658	5,827,332
2035-2029	4,623,179	613,194	5,236,373
Total	11,783,961	\$ 5,075,733	\$ 16,859,694
Less: current	(540,874)		
Total non-current	\$ 11,243,087		

Changes in the District’s deferred inflows of resources related to the building leases for June 30, 2024 is as follows:

<u>Description</u>	<u>Balance, July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2024</u>
Building lease	\$ -	\$ 47,072	\$ (7,643)	\$ 39,429

The amounts reported as deferred inflows of resources related to leases for the year ended June 30, 2024, will be amortized in future periods as follows:

<u>Amortization Period Fiscal Year Ended June 30, 2024</u>	<u>Deferred Inflows of Resources</u>
2025	\$ (1,775)
2026	(1,775)
2027	(1,775)
2028	(1,775)
2029	(1,775)
2030-2034	(8,874)
2035-2039	57,178
Total	\$ 39,429

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY

Summary

The following balances on the balance sheet will be addressed in this footnote as follows:

Description	2024
OPEB related deferred outflows	\$ 3,469,709
Net other post-employment benefits liability	7,029,742
OPEB related deferred inflows	1,096,440

Plan Description - Eligibility

The District provides post-retirement healthcare, vision care, and dental care benefits through participation in the California Employer's Retiree Benefit Trust Program (CERBT) Prefunding Plan (the Plan). CERBT is administered by CalPERS and is an agent multiple-employer defined benefit retiree healthcare plan. The District has five benefit platforms for employees depending on when they were hired (Tiers I-IV) or their classification (Tier V) and their tier.

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

All employees hired on or after February 1, 2009, but before January 1, 2013, are considered Tier II employees. Tier II employees, the District contributes 100% of the selected CalPERS health care premium for healthcare benefits but no District paid benefits for dental or vision coverage, which can be individually purchased by the employee voluntarily.

All employees hired on or after January 1, 2013, but before January 1, 2019, are considered Tier III employees. Tier III employees receive 100% of the selected CalPERS health care premium for healthcare benefits but no District paid benefits for dental or vision coverage, which can be individually purchased by the employee voluntarily.

Permanent employees hired on or after January 1, 2019, are considered Tier IV employees. For Tier IV employees, the District pays the annually adjusted PEMHCA minimum contribution towards CalPERS medical premiums per Government Code section 22892. In 2024, the PEMHCA minimum contribution was \$157. In addition, the District offers Tier IV employees an amount between \$900 and \$2,275 per month toward the premium cost for the elected health plan. This contribution qualifies as a Health Flex Contribution that the employee may direct toward health benefits.

Seasonal employees hired on or after April 1, 2023, are considered Tier V employees. For Tier V employees, the District pays the annually adjusted PEMHCA minimum contribution towards CalPERS medical premiums per Government Code section 22892. In 2024, the PEMHCA minimum contribution was \$157. In addition, the District offers Tier V employees \$600 per month toward the premium cost for the elected health plan. This contribution qualifies as a Health Flex Contribution that the employee may only direct toward health benefits and cannot be cashed out.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (continued)

Plan Description - Benefits

The District offers post-employment medical benefits to retired employees who satisfy the eligibility requirements. Retirees may enroll in any plan available through the CalPERS medical program. The contribution requirements of plan members and the District are established and may be amended by the Board of Trustees.

Employees are eligible for postemployment medical benefits as follows:

Tier I: (1) An employee must be a minimum age of 50, retire from the District, have worked a minimum of five consecutive years of full-time service with the District, and obtained at least five years of CalPERS service credit, and (2) qualify for retirement to obtain 100% paid of selected CalPERS medical premium. The District pays the PEMHCA minimum contribution towards CalPERS medical premium and will reimburse the retiree 100% of the selected CalPERS medical premium. To obtain fully paid dental and vision benefits, the Tier I employee must (1) be a minimum age of 50 and have worked a minimum of 10 consecutive years of full-time service with the District, (2) qualify for retirement from CalPERS, and (3) retire from the District.

Tiers II & III: The District pays post-retirement health benefits to employees who retire from the District based on the employee's completed years of service pursuant to Government Code Section 22893, which provides partial (50%) payment of premium for a retiree who has at least 10 years of completed state service (e.g., CalPERS), at least five of which are completed with the District, and up to 100% of selected CalPERS medical premiums after 20 years of state service completed. This amount includes the PEMHCA minimum contribution. Tiers II and III employees do not receive dental or vision benefits.

Tier IV: The District pays for each retiree the amount necessary for enrollment in a health benefits plan up to a maximum of the PEMHCA minimum contribution per month, plus administrative fees. Tier IV employees do not receive dental or vision benefits.

Tier V: The District pays for each retiree the amount necessary for enrollment in a health benefits plan up to a maximum of the PEMHCA minimum contribution per month, plus administrative fees. Tier V employees must be vested in CalPERS and retire from the District with at least five years of service.

Benefits Provided

Employers contracting with CalPERS to provide medical coverage are required to execute a "PEMHCA Resolution" defining the health benefits the employer will provide for active employees and retirees under the contract. The District is obligated to contribute toward the cost of retiree medical coverage for all employees who retire from the District for the retiree's lifetime or until CalPERS medical coverage is discontinued.

All employees who retire from the District who are eligible to continue coverage in retirement will receive the required PEMHCA minimum employer contribution. For Tier I employees, medical benefits continue to a covered surviving spouse as well. The MEC was \$151 per month in 2023 and increased to \$157 per month in 2024.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (continued)

Employees covered by benefit terms

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

Description	2024
Inactive plan members or beneficiaries currently receiving benefit payments	34
Inactive plan members entitled to but not yet receiving benefit payments	6
Active plan members	124
Total	164

A. Total Net OPEB Liability

The District’s total net OPEB liability of \$7,029,742 as of June 30, 2024 was measured as of June 30, 2023 (Measurement Date), and was determined by an actuarial valuation as of June 30, 2023.

Actuarial assumptions and other inputs

The total net OPEB liability in the June 30, 2023 (Measurement Date) actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry age normal, level percentage of payroll
Asset Valuation Method	Market value of assets as of the measurement date
Actuarial Assumptions:	
Discount Rate	6.15%
Long-Term Expected	
Rate of Return on Investments	6.15%
Inflation	2.50%
Payroll increases	3.00%
Healthcare Trend Rates	9% pre-65; 22% post 65 on Jan 2025; 6% in 2026 decreasing to 3.9% by 2075 Changed from 5.8% in 2023 decreasing to 3.9% by 2076
Morbidity	CalPERS 2021 Experience Study
Mortality	CalPERS 2021 Experience Study
Disability	Not valued
Retirement Age	50 to 75
Percent Married	75% of future retirees would enroll a spouse

The asset class percentages are taken from the current composition of the California Employers’ Retiree Benefit Trust (CERBT), and the expected yields are taken from a recent CalPERS publication for the pension fund:

Asset Class	Percentage of Portfolio	Expected Real Rate of Return Years 1-5 ^a	Expected Real Rate of Return Years 6-20 ^b
Global Equity	49.0%	4.40%	4.50%
Fixed Income	23.0%	-1.00%	2.20%
Treasury Inflation Protected Securities	5.0%	-1.80%	1.30%
Global Real Estate(REITs)	20.0%	3.00%	3.90%
Commodities	3.0%	0.80%	1.20%

^a An expected inflation of 2.40% used for this period.

^b An expected inflation of 2.30% used for this period

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (continued)

A. Total Net OPEB Liability (continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 6.15%. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

B. Changes in the Total OPEB Liability

The following table is based on the roll-forward of the June 30, 2023 (Measurement Date) actuarial valuation:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2023 (Measurement date June 30, 2022)	\$ 13,519,497	\$ 7,939,078	\$ 5,580,419
Changes for the year:			
Service cost	489,771	-	489,771
Interest	847,812	-	847,812
Changes in assumptions	1,382,512	-	1,382,512
Changes in experience	284,179	-	284,179
Employer contributions	-	1,047,400	(1,047,400)
Actual investment income	-	509,858	(509,858)
Administrative expense	-	(2,307)	2,307
Benefit payments	(447,400)	(447,400)	-
Net changes	2,556,874	1,107,551	1,449,323
Balance at June 30, 2024 (Measurement date June 30, 2023)	\$ 16,076,371	\$ 9,046,629	\$ 7,029,742

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease 5.15%	Discount Rate 6.15%	1% Increase 7.15%
\$ 9,482,409	\$ 7,029,742	\$ 5,031,372

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1% Decrease 4.80%	Healthcare Cost Trend Rates 5.80%	1% Increase 6.80%
\$ 4,759,196	\$ 7,029,742	\$ 9,901,441

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (continued)

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

For the year ended June 30, 2024, the District recognized OPEB expense of \$1,137,284.

At June 30, 2024, the District reported \$2,373,269 of deferred outflows/(inflows) of resources, net for related to the net OPEB liability as follows:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions made after the measurement date	\$ 697,867	\$ -
Changes in assumptions	1,895,481	-
Differences between expected and actual experience	332,608	(1,096,440)
Differences between projected and actual earnings on OPEB plan investments	543,753	-
Total Deferred Outflows/(Inflows) of Resources	\$ 3,469,709	\$ (1,096,440)

At June 30, 2024, the District reported \$697,867 (\$200,000 cash contributions to trust, \$401,905 in the form of direct benefit payments not reimbursed by the trust, and an implicit subsidy of \$95,962) of deferred outflows of resources for employer contributions made subsequent to the measurement date which will be used to reduce the net OPEB liability balance as of the fiscal year ended June 30, 2025. Amortization of the \$1,675,402 of remaining deferred outflows/(inflows) of resources, net related to the net OPEB liability is as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2025	\$ 293,303
2026	206,320
2027	449,234
2028	103,554
2029	73,374
Thereafter	549,617
Total	\$ 1,675,402

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN

Summary

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2024</u>
Pension related deferred outflows	\$ 4,420,172
Net pension liability	9,530,302
Pension related deferred inflows	177,540

The net pension liability balances have a Measurement Date of June 30, 2023 which is rolled-forward for the District’s fiscal year ended June 30, 2024.

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by agencies of the State of California known as the California Public Employees’ Retirement System (CalPERS), or "The Plan".

The Plan

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<u>Miscellaneous Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
Hire date	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	1.8% to 2.0%	1.0% to 2.5%
Required member contribution rates	7.000%	7.750%
Required employer contribution rates:		
Normal Cost Rate	12.470%	7.680%
Payment of Unfunded Liability	\$683,227	\$ -

A. General Information about the Pension Plan

Plan Description, Benefits Provided and Employees Covered

The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). The District contributes to the miscellaneous risk pool within the Plan. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2023 Annual Actuarial Valuation Report. This report is a publicly available valuation report that can be obtained at CalPERS website under Forms and Publications.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Plan Description, Benefits Provided and Employees Covered (continued)

The California Public Employees’ Pension Reform Act (PEPRA), which took effect in January 2013, changes the way CalPERS retirement benefits are applied, and places compensation limits on members. As a result of these changes since PEPRA’s adoption in January 2013, the District now has two unique CalPERS plans to which it makes contributions within the miscellaneous risk pool: the “classic” plan, which includes covered employees who have established membership in a CalPERS plan prior to January 2013, as well as the “PEPRA/new” plan, which includes covered employees who have established membership in a CalPERS plan after January 2013. Each plan or membership contains unique benefits levels, which are enumerated in the June 30, 2023 Annual Actuarial Valuation Reports.

Contribution Description

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

Contributions for the year ended June 30, 2024, (Measurement Date June 30, 2023) were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 1,099,227	\$ 391,496	\$ 1,490,723
Contributions – members	245,937	395,065	641,002
Total contributions	\$ 1,345,164	\$ 786,561	\$ 2,131,725

Employer contributions rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN (continued)

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

Proportionate Share of Net Pension Liability and Pension Expense

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. The District’s proportionate share of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The following table shows the District’s proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous Plan for the fiscal year ended June 30, 2023:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2022 (Measurement Date)	\$ 34,845,360	\$ 26,063,300	\$ 8,782,060
Balance as of June 30, 2023 (Measurement Date)	36,956,059	27,425,757	9,530,302
Change in Plan Net Pension Liability	\$ 2,110,699	\$ 1,362,457	\$ 748,242

The District’s proportionate share percentage of the net pension liability for the June 30, 2023, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2024</u>	<u>Fiscal Year Ending June 30, 2023</u>	
Measurement Date	<u>June 30, 2023</u>	<u>June 30, 2022</u>	
Percentage of Risk Pool Net Pension Liability	0.190590%	0.187682%	0.002908%
Percentage of Plan (PERF C) Net Pension Liability	0.076393%	0.076030%	0.000363%

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

For the fiscal year ended June 30, 2024, the District recognized pension expense of \$1,953,537. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 1,490,723	\$ -
Difference between actual and proportionate share of employer contributions	228,529	(32,236)
Adjustment due to differences in proportions	95,631	(69,780)
Differences between expected and actual experience	486,859	(75,524)
Differences between projected and actual earnings on pension plan investments	1,543,042	-
Changes in assumptions	575,388	-
Total Deferred Outflows/(Inflows) of Resources	\$ 4,420,172	\$ (177,540)

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

An amount of \$1,490,723 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2025	\$ 867,564
2026	591,124
2027	1,248,945
2028	44,276
Total	\$ 2,751,909

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2023 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2022, total pension liability. The June 30, 2024, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

Long-term Expected Rate of Return

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class.

Asset Class ¹	Assumed Asset Allocation	Real Return ^{1,2}
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Estate	15.0%	3.21%
Leverage	-5.0%	-0.59%
	100.0%	

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

² Figures are based on the 2021 Asset Liability Management study.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Discount Rate and Change in Assumption

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

There were no subsequent events that would materially affect the results in this disclosure.

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

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 5.90%	Current Discount Rate 6.90%	Discount Rate + 1% 7.90%
CalPERS – Miscellaneous Plan	\$ 14,528,452	\$ 9,530,302	\$ 5,416,396

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

C. Payable to the Pension Plans

At June 30, 2024, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2024.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Notes to Financial Statements
 June 30, 2024

NOTE 10 – NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets consisted of the following as of June 30:

<u>Description</u>	<u>Balance</u>
Capital assets – not being depreciated	\$ 2,287,262
Capital assets – being depreciated, net	17,754,921
Lease payable – current portion	(540,874)
Lease payable – non-current portion	(11,243,087)
Deferred amounts related to leases – building	(39,429)
Total net investment in capital assets	\$ 8,218,793

NOTE 11 – FUND BALANCE

A detailed schedule of fund balances and their funding composition at June 30, 2024 is as follows:

<u>Description</u>	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Nonspendable:		
Deposits	\$ 1,758,769	1,578,376
Committed:		
Facility expansion project	2,100,000	2,100,000
Disease emergency	2,200,000	1,571,248
Capital asset replacement	1,722,176	1,703,246
Operations	861,046	849,573
Other postemployment benefits	1,200,000	1,000,696
Earthquake emergency	586,285	230,382
Vehicle replacement	218,023	295,403
Proposition 218 reserve	2,500,000	-
Total committed:	11,387,530	7,750,548
Assigned:		
Compensated absences	733,046	658,828
Unassigned:		
Unassigned	15,106,744	13,095,682
Total fund balances	\$ 28,986,089	\$ 23,083,434

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 12 – DEFERRED COMPENSATION SAVINGS PROGRAMS AND DEFINED CONTRIBUTION PLAN

Deferred Compensation Savings Programs

For the benefit of its employees, the District participates in an IRS Code Section 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes. Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors.

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

Defined Contribution Plan

In addition to the above deferred compensation plans, the District for the benefit of its employees offers a Defined Contribution Plan (Plan). The Plan provides for a fixed annual contribution by the District of 6.75% of eligible salaries for each fiscal year and optional contributions by covered employees. For the year ended June 30, 2024, the District contributed \$163,758 to this Plan.

The Plan covers only regular and limited-term full-time employees hired before February 1, 2009, after one year of service. Full vesting of the employer's contribution occurs after five years. As a defined contribution plan, it carries no obligation on the part of the District to meet investment objectives and the individual plan members may choose, with certain limitations, the investment securities in his or her plan account. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and any related liabilities are not shown on the statement of net position.

NOTE 13 – 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 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)

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 13 – RISK MANAGEMENT (continued)

The District is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each workers compensation claim through the VCJPA. The District has the right to receive dividends, if declared by the Board of Trustees 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, 2024. 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, 2024.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

The District is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties. After consultation with legal counsel, management believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 15 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through December 2, 2024, the date which the financial statements were available to be issued.

Required Supplementary Information

EXHIBIT D

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Charges for services:				
Property assessments	\$ 22,445,188	\$ 22,445,188	\$ 21,465,285	\$ (979,903)
Penalties and fees on assessments	65,000	65,000	91,316	26,316
Property taxes	2,270,587	2,270,587	2,700,076	429,489
Rental revenue	-	-	33,114	33,114
Investment income, net	25,000	25,000	1,211,772	1,186,772
Other revenues	83,859	83,859	36,212	(47,647)
Total revenues	<u>24,889,634</u>	<u>24,889,634</u>	<u>25,537,775</u>	<u>648,141</u>
Expenditures:				
Current:				
Salaries and wages	10,176,779	10,534,779	9,193,967	1,340,812
Employee benefits	4,545,653	4,545,653	4,280,471	265,182
Materials and services	9,067,453	8,629,453	3,428,382	5,201,071
Insurance	903,499	903,499	859,288	44,211
Capital outlay	196,250	276,250	13,235,002	(12,958,752)
Debt service:				
Principal	-	-	248,967	(248,967)
Interest	-	-	249,418	(249,418)
Total expenditures	<u>24,889,634</u>	<u>24,889,634</u>	<u>31,495,495</u>	<u>(6,605,861)</u>
Excess of revenues over(under) expenditures	<u>-</u>	<u>-</u>	<u>(5,957,720)</u>	<u>(5,957,720)</u>
Other financing sources(uses)				
Lease advance rental payment	-	-	12,080,000	12,080,000
Cost of issuance - lease	-	-	(219,625)	(219,625)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>11,860,375</u>	<u>11,860,375</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>5,902,655</u>	<u>\$ 5,902,655</u>
Fund balance:				
Beginning of year			<u>23,083,434</u>	
End of year			<u>\$ 28,986,089</u>	

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Budgetary Comparison Schedule – General Fund

For the Fiscal Year Ended June 30, 2024

NOTES TO SCHEDULE

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

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

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

The final budgeted expenditures for the District at year-end were \$6,605,861 more than actual. The variance is principally due to under-budgeting \$12,958,752 for capital outlay expenses incurred for the leased building. Actual revenues were greater than the anticipated budget by \$648,141.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2024

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's	Plan's
				Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2014	0.167740%	\$ 4,145,721	\$ 4,734,266	87.57%	80.18%
June 30, 2015	0.153945%	4,223,440	4,915,469	85.92%	80.63%
June 30, 2016	0.157282%	5,463,768	5,102,549	107.08%	76.26%
June 30, 2017	0.161890%	6,381,787	5,405,439	118.06%	75.24%
June 30, 2018	0.164745%	6,208,783	5,603,677	110.80%	77.44%
June 30, 2019	0.170239%	6,817,215	6,172,933	110.44%	76.32%
June 30, 2020	0.175855%	7,417,686	6,760,661	109.72%	75.51%
June 30, 2021	0.215934%	4,100,168	6,929,578	59.17%	87.15%
June 30, 2022	0.187682%	8,782,060	7,380,323	118.99%	74.80%
June 30, 2023	0.190590%	9,530,302	8,225,583	115.86%	74.21%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 and June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no significant changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no significant changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no significant changes in assumptions.

From fiscal year June 30, 2021 to June 30, 2022:

There were no significant changes in assumptions.

From fiscal year June 30, 2022 to June 30, 2023:

The discount rate was reduced from 7.15% to 6.90% and the inflation rate was reduced from 2.50% to 2.30%.

From fiscal year June 30, 2023 to June 30, 2024:

There were no significant changes in assumptions.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Schedule of the Pension Contributions to the Pension Plan
For the Fiscal Year Ended June 30, 2024

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$ 624,491	\$ (624,491)	\$ -	4,915,469	12.70%
June 30, 2016	632,834	(632,834)	-	5,102,549	12.40%
June 30, 2017	981,455	(981,455)	-	5,405,439	18.16%
June 30, 2018	1,047,772	(1,047,772)	-	5,603,677	18.70%
June 30, 2019	896,295	(896,295)	-	6,172,933	14.52%
June 30, 2020	1,047,249	(1,063,178)	(15,929)	6,760,661	15.73%
June 30, 2021	1,191,008	(1,191,008)	-	6,929,578	17.19%
June 30, 2022	1,281,764	(1,281,764)	-	7,380,323	17.37%
June 30, 2023	1,425,259	(1,425,259)	-	8,225,583	17.33%
June 30, 2024	1,490,723	(1,490,723)	-	8,599,883	17.33%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation	Inflation	Investment Rate of Return
June 30, 2015	June 30, 2013	Entry Age	Fair Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Fair Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Fair Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Fair Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Fair Value	2.75%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Fair Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Fair Value	2.50%	7.15%
June 30, 2022	June 30, 2020	Entry Age	Fair Value	2.50%	7.15%
June 30, 2023	June 30, 2021	Entry Age	Fair Value	2.30%	6.90%
June 30, 2024	June 30, 2022	Entry Age	Fair Value	2.30%	6.90%

Amortization Method Level percentage of payroll, closed
Salary Increases Depending on age, service, and type of employment
Investment Rate of Return Net of pension plan investment expense
Retirement Age 50 years (2.0%@55), 52 years (2.0%@62)
Mortality Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Fiscal Year Ended June 30, 2024

Fiscal Year Ended Measurement Date	Last Ten Fiscal Years*						
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability:							
Service cost	\$ 489,771	\$ 475,506	\$ 455,456	\$ 442,190	\$ 395,435	\$ 363,525	\$ 352,082
Interest	847,812	796,175	906,259	843,072	839,175	781,820	726,872
Changes in assumptions	1,382,512	-	771,290	-	183,429	374,557	-
Differences between expected and actual experience	284,179	-	(1,640,130)	-	180,669	-	-
Changes of benefit terms	-	-	-	-	(1,178,810)	-	-
Benefit payments	(447,400)	(445,210)	(398,252)	(406,270)	(416,484)	(359,327)	(311,901)
Net change in total OPEB liability	2,556,874	826,471	94,623	878,992	3,414	1,160,575	767,053
Total OPEB liability - beginning	13,519,497	12,693,026	12,598,403	11,719,411	11,715,997	10,555,422	9,788,369
Total OPEB liability - ending	16,076,371	13,519,497	12,693,026	12,598,403	11,719,411	11,715,997	10,555,422
Plan fiduciary net position:							
Contributions - employer	1,047,400	1,045,210	998,252	1,006,270	1,016,484	959,327	911,901
Net investment income	509,858	(1,134,580)	1,704,968	194,101	284,609	289,861	288,253
Administrative expense	(2,307)	(2,147)	(2,343)	(2,634)	(965)	(1,919)	(1,463)
Other miscellaneous expenses	-	-	-	-	-	(4,784)	-
Benefit payments	(447,400)	(445,210)	(398,252)	(406,270)	(416,484)	(359,327)	(311,901)
Net change in plan fiduciary net position	1,107,551	(536,727)	2,302,625	791,467	883,644	883,158	886,790
Plan fiduciary net position - beginning	7,939,078	8,475,805	6,173,180	5,381,713	4,498,069	3,614,911	2,728,121
Plan fiduciary net position - ending	9,046,629	7,939,078	8,475,805	6,173,180	5,381,713	4,498,069	3,614,911
District's net OPEB liability	\$ 7,029,742	\$ 5,580,419	\$ 4,217,221	\$ 6,425,223	\$ 6,337,698	\$ 7,217,928	\$ 6,940,511
Plan fiduciary net position as a percentage of the total OPEB liability	56.27%	58.72%	66.78%	49.00%	45.92%	38.39%	34.25%
Covered-employee payroll	\$ 8,756,462	\$ 7,389,388	\$ 6,929,578	\$ 6,758,041	\$ 6,296,737	\$ 5,603,677	\$ 5,405,439
District's net OPEB liability as a percentage of covered-employee payroll	80.28%	75.52%	60.86%	95.08%	100.65%	128.81%	128.40%

Notes to Schedule:

Benefit Changes:

Measurement Date June 30, 2017 – There were no changes of benefits terms
 Measurement Date June 30, 2018 – There were no changes of benefits terms
 Measurement Date June 30, 2019 – There were no changes of benefits terms
 Measurement Date June 30, 2020 – There were no changes of benefits terms
 Measurement Date June 30, 2021 – There were no changes of benefits terms
 Measurement Date June 30, 2022 – There were no changes of benefits terms
 Measurement Date June 30, 2023 – There were no changes of benefits terms

Changes in Assumptions:

Measurement Date June 30, 2017 – There were no changes in assumptions
 Measurement Date June 30, 2018 – There were no changes in assumptions except change in discount rate
 Measurement Date June 30, 2019 – Added implicit subsidy liability and updated the assumed medical premium increase rate
 Measurement Date June 30, 2020 – There were no changes in assumptions
 Measurement Date June 30, 2021 – There were no changes in assumptions except change in discount rate
 Measurement Date June 30, 2022 – There were no changes in assumptions
 Measurement Date June 30, 2023 – Medical trend rate from 5.8% to 9% pre-65; 22% post 65 on Jan 2025

* Fiscal year 2018 was the first year of implementation; therefore, only seven years are shown.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Schedule of the OPEB Contributions to the OPEB Plan
For the Fiscal Year Ended June 30, 2024

Fiscal Year Ended	Last Ten Fiscal Years*						
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Actuarially determined contribution	\$ 970,919	\$ 952,277	\$ 1,031,467	\$ 1,009,988	\$ 955,134	\$ 928,947	\$ 926,042
Contributions in relation to the actuarially determined contributions	(697,867)	(1,047,400)	(1,045,210)	(998,252)	(1,006,270)	(1,016,484)	(959,327)
Contribution deficiency (excess)	\$ 273,052	\$ (95,123)	\$ (13,743)	\$ 11,736	\$ (51,136)	\$ (87,537)	\$ (33,285)
Covered payroll	\$ 8,887,561	\$ 8,756,462	\$ 7,389,388	\$ 6,929,578	\$ 6,758,041	\$ 6,296,737	\$ 5,603,677
Contributions as a percentage of covered payroll	7.85%	11.96%	14.14%	14.41%	14.89%	16.14%	17.12%

Notes to Schedule:

Valuation Date	June 30, 2023	June 30, 2021	June 30, 2021	June 30, 2019	June 30, 2019	June 30, 2018	June 30, 2017
Methods and Assumptions Used to Determine Contribution Rates:							
Actuarial cost method	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	Closed period, level percent of pay	(1)	(1)	(1)	(1)	(1)	(1)
Amortization period	30-years	30-years	30-years	30-years	30-years	30-years	30-years
Asset valuation method	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value
Investment rate of return	6.50%	6.50%	6.15%	6.95%	7.28%	7.28%	7.28%
Inflation	2.50%	2.50%	2.50%	2.75%	2.75%	2.75%	2.75%
Payroll increases	3.00%	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%
Mortality	(2)	(3)	(3)	(3)	(3)	(4)	(4)
Morbidity	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued
Disability	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued
Retirement	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Percent Married - Spouse Support	50%	50%	50%	50%	50%	80%	80%
Healthcare trend rates	(6)	5.8% to 3.9%	5.8% to 3.9%	5.4% to 4.0%	7.5% to 5.0%	7.5% to 5.0%	7.5% to 5.0%

- (1) Closed period, level percent of pay
- (2) CalPERS 2021 Experience Study
- (3) CalPERS 2017 Experience Study
- (4) CalPERS 2014 Experience Study
- (5) CalPERS Public Agency Miscellaneous 2.0% @55 and 2.0% @62
- (6) 9.0% pre-65; 22.0% post 65 on Jan 2025; 6.0% in 2026 decreasing to 3.9% by 2075

* Fiscal year 2018 was the first year of implementation; therefore, only seven years are shown.

Other Independent Auditors' Report

EXHIBIT D



A Professional Accountancy Corporation

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of Greater Los Angeles County Vector Control District (District) as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 2, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Murrieta, California
December 2, 2024

EXHIBIT D