

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, June 13, 2024, at 7:00 p.m. at the Santa Fe Springs Headquarters

For your information, the following materials are enclosed:

AGENDA ITEMS

- **Minutes 2024-05 (Exhibit A) (p7)**
- Requisition Schedule **Resolution 2024-08 (Exhibit B) (p12)**
- Consideration of Joint Tax Transfer Resolution for Adoption Relating to Artesia Cemetery District, Downey Cemetery District, and Little Lake Cemetery Reorganization 2021-03 **(Exhibit C) (p19)**
- Consideration of **Resolution 2024-09** and Approval of GLACVCD Fixed Assets Capitalization Policy **(Exhibit D) (p94)**
- Presentation and Receive & File District's Financial Audit FY 2022/2023 **(Exhibit E) (p98)**
- Consideration of Staff's Budget Adjustments FY 2023/2024 **(Exhibit F) (p164)**
- Staff's Findings of District's Compensation and Class Study **(Exhibit G) (p167)**
 - Job Classifications List & Salary Schedule effective 06/14/2024 **(Exhibit H) (p175)**
 - Job Classifications List & Salary Schedule effective 07/01/2024 **(Exhibit I) (p178)**
- Consideration of Staff's Proposed FY 2024/2025 Budget **(Exhibit J) (p181)**

STAFF REPORTS

- Managers' Report **(p1)**
- Scientific-Technical Services Report for May 2024 **(Staff Report A) (p3)**
- Operations Report for May 2024 **(Staff Report B) (p6)**
- Communications Report for May 2024 **(Staff Report C) (p11)**
- Fiscal Report for May 2024 **(Staff Report D) (p14)**
- Human Resources Report for May 2024 **(Staff Report E) (p15)**

GLACVCD BOARD OF TRUSTEES MEETING AGENDA & EXHIBITS



Thursday, June 13th, 2024
7:00 p.m. Board Meeting
Santa Fe Springs District Headquarters
12545 Florence Avenue, Santa Fe Springs, CA 90670

Marilyn Sanabria, President
Trustee Ali Saleh, Vice President
Trustee Melissa Ramoso, Secretary-Treasurer

General Manager, Susanne Kluh
Assistant General Manager, Allison Costa
Director of Scientific-Technical Services, Steve Vetrone
Director of Operations, Mark Daniel
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 ext. 504. Notification 48 business hours prior to the meeting will enable the facility staff to make reasonable arrangements to assure accessibility to the meeting.

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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

LAKESWOOD

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. Wasseem

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 Klueh

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A G E N D A - A M E N D M E N T

THE REGULAR MEETING OF THE BOARD OF TRUSTEES

Thursday, June 13, 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 within the subject matter jurisdiction of the District. Comments will be limited to three minutes per person).

8. CONSENT AGENDA (8.1 – 8.4)

(VOTE REQUIRED)

- 8.1 Consideration of **Minutes 2024-05** of regular Board Meeting held on May 9th, 2024. ***(EXHIBIT A)***
- 8.2 Consideration of **Resolution 2024-08** Authorizing Payment of Attached Requisition May 1st through May 31st, 2024. ***(EXHIBIT B)***
- 8.3 Consideration of one County of Los Angeles Joint Tax Transfer Resolution, related to Annexation No. 2021-03 to the Artesia Cemetery District, Downey Cemetery District, Little Lake Cemetery District, and Detachment from the Little Lake Cemetery District. Copies of the letters from the County of Los Angeles, Chief Executive Office requesting the resolution is attached. ***(EXHIBIT C)***
- 8.4 Consideration of **Resolution 2024-09** and Approval of GLACVCD's Fixed Assets Capitalization Policy. ***(EXHIBIT D)***

9. CLOSED SESSION

9.1 Conference with Legal Counsel (ANTICIPATED LITIGATION) (Government Code Section 54956.9(d)(2)(E)(1))

Number of Cases: 1

A point has been reached where, in the opinion of the Board of Trustees on the advice of the General Counsel, based upon existing facts and circumstances, there is significant exposure to litigation against the District.

10. COMMITTEE REPORT

10.1 Audit Committee

Ali Saleh, Chair

10.1.a Presentation from Paul J. Kaymark CPA with Nigro & Nigro regarding findings from audit of District FY 2022/2023 financials. ***(EXHIBIT E)***
(RECEIVE AND FILE)

10.2 Joint Personnel and Budget & Finance

Robert Copeland and Melissa Ramoso, Chairs

10.1.a. The Budget & Finance Committee has reviewed staff's Allocation of Savings for FY 2022/2023 and is prepared to report its findings to the Board and make recommendations to the Board to approve and accept Allocation of Savings for FY 2022/2023. **(VOTE REQUIRED)**

10.2.b. The Budget & Finance Committee has reviewed staff's Budget Adjustments for FY 2023/2024 and is prepared to report its findings to the Board and make recommendations to the Board to approve and accept Budget Adjustments for FY 2023/2024. **(EXHIBIT F) (VOTE REQUIRED)**

10.3.c. The Personnel and Budget & Finance Committees has reviewed staff's findings of its Compensation and Class study and is prepared to report its findings to the Board and make recommendations to the Board to approve and accept District's 2024 Comp. and Class. **(EXHIBIT G) (VOTE REQUIRED)**

Recommendations: The total compensation analysis shows the Greater Los Angeles County Vector Control District's compensation is below market standards. Salaries considered, the District falls behind by an average of 2.1%, and total compensation considered, the District falls behind by an average of 5.1%. This disparity is evident when considering that 21 of the 29 positions analyzed fall below the 75th percentile of comparator agencies. Although 72% of classifications are below the 75th percentile, it is recommended that salaries be adjusted for non-contract positions where total compensation falls 3.0% to 29.4% below the 75th percentile of comparator agencies' total compensation. The 3.0% cutoff is due to district-tier benefits and internal salary relationships. Additionally, noted roles are recommended for reclassification to properly reflect functions and ensure internal equity. For example, the Knowledge, Skills, and Abilities Questionnaires revealed that the Facilities & Fleet Maintenance Supervisor's functions evolved, therefore warranting a title and salary range reclassification. On the other hand, the Vector Ecologist salary range falls below the market, requiring a salary range reclassification. With the Vector Ecologist salary range increasing, the Assistant and Senior Vector Ecologist classifications need corresponding shifts to maintain internal equity. Lastly, it is recommended that all Fair Labor Standards Act ("FLSA") Exempt employees receive administrative leave in place of overtime pay to maintain fairness and consistency within the organization. Currently, only certain FLSA Exempt employees receive administrative leave. Making administrative leave available to all FLSA-exempt employees mitigates the risk of inequities from varying workloads and ensures that employees are compensated appropriately for their extra efforts. The recommended changes listed here aim to align compensation with market standards ensuring that the District's pay structure reflects accurate roles.

10.3.a. Job Classifications List & Salary Schedule effective 06/14/2024
(EXHIBIT H) (VOTE REQUIRED)

10.3.b. Job Classifications List & Salary Schedule effective 07/01/2024

(EXHIBIT I) (VOTE REQUIRED)

10.4. d. The Budget & Finance Committee has reviewed staff’s proposed FY 2024/2025 budget and is prepared to report its findings to the Board and make recommendations to the Board to approve and accept the FY 2024/2025 budget.

(EXHIBIT J) (VOTE REQUIRED)

11. STAFF PROGRAM REPORTS: May 2024

- | | |
|--|---|
| 11.1 Manager’s Report | S. Kluh, General Manager |
| 11.2 Assistant General Manager’s Report | A. Costa, Assistant General Manger |
| 11.3 Scientific-Technical (Staff Report A) | S. Vetrone, Sci.-Tech Services Director |
| 11.4 Operations (Staff Report B) | M. Daniel, Operations Director |
| 11.5 Communications (Staff Report C) | D. Pailin Jr., Communications Manager |
| 11.6 Fiscal (Staff Report D) | Y. Segoro-Nguyen, Finance Manager |
| 11.7 Human Resources (Staff Report E) | C. Reyes, Human Resources Manager |
| 11.8 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 determines 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, July 11th, 2024, at 7:00 p.m. at the District’s headquarters at 12545 Florence Avenue, Santa Fe Springs.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MINUTES NO. 2024-05**

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, May 9, 2024, at the District office at 12545 Florence Avenue, Santa Fe Springs, California.

TRUSTEES PRESENT

Melissa Ramoso, Secretary-Treasurer, *City of Artesia*
Ali Saleh, Vice President- *City of Bell*
Pedro Aceituno, *City of Bell Gardens*
Dr. Jeff Wassem, *City of Burbank*
Jim Dear, *City of Carson*
Daisy Lomeli, *City of Cudahy*
Dorothy Pemberton, *City of Downey*
Paulette Francis, *City of Gardena* *7:09p.m.
Stephen Ryfle, *City of Glendale*
Luis Roa, *City of Hawaiian Gardens*
Marilyn Sanabria, President- *City of Huntington Park*
Leonard Pieroni, *City of La Cañada Flintridge*
Catherine Houwen, *City of La Habra Heights*
Steve Croft, *City of Lakewood*
Emily Holman, *City of Long Beach*
Steve Appleton, *City of Los Angeles*
Rita Soto, *City of Lynwood*
Heber Marquez, *City of Maywood*
Margarita Rios, *City of Norwalk*
Isabel Aguayo, *City of Paramount*
Gustavo Camacho, *City of Pico Rivera*
Howard Brody, *City of San Marino*
William K. Rounds, *City of Santa Fe Springs*
Hector Delgado, *City of South El Monte*
Maria del Pilar Avalos, *City of South Gate*
Leticia Lopez, *City of Vernon*

TRUSTEES ABSENT (EXCUSED)

Mark Bollman, *City of Cerritos*
Heidi Heinrich, *City of Santa Clarita*

TRUSTEES ABSENT

Sonny Santa Ines, *City of Bellflower*
Kevin Lainez, *City of Commerce*
Ruth Low, *City of Diamond Bar*
Kevin Wight, *City of La Mirada*
Steven Goldsworthy, *Los Angeles County*
Avik Cordeiro, *City of Montebello*
Sylvia Ballin, *City of San Fernando*
Robert D. Copeland, *City of Signal Hill*
Vacant, *City of Whittier*

OTHERS PRESENT

Susanne Kluh, General Manager
Allison Costa, Assistant General Manager
Steve Vetrone, Director of Sci. Tech.
Mark Daniel, Director of Operations
David Pailin Jr., Communications Manager
Yani Segoro-Nguyen, Finance Manager
Cindy Reyes, Human Resources Manager
Stephanie Cao, General Counsel
Araceli Hernandez, Clerk of the Board/Executive Assistant

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

1. CALL TO ORDER

Board President Sanabria (Huntington Park) called the meeting to order at 7:07 p.m.

2. QUORUM (ROLL) CALL

Following roll call, it was recorded that 25 Trustees were present and 12 were absent. One Trustee joined meeting after roll call, bringing the total to 26 Trustees present and 11 absent.

3. INVOCATION

Board President Sanabria (Huntington Park) led the invocation.

4. PLEDGE OF ALLEGIANCE

Trustee Saleh (Bell) led the Pledge of Allegiance.

5. CORRESPONDENCE

Susanne Klueh, General Manager, shared correspondence regarding LAFCO result and announced Don Dear was reelected with 14 votes.

6. INTRODUCTIONS

NONE

7. PUBLIC COMMENT

NONE

8. CONSENT AGENDA (8.1 – 8.3)

(VOTE REQUIRED)

- 8.1 Consideration of **Minutes 2024-04** of regular Board Meeting held on April 11th, 2024. ***(EXHIBIT A)***
- 8.2 Consideration of **Resolution 2024-06** Authorizing Payment of Attached Requisition April 1st through April 30st, 2024 ***(EXHIBIT B)***
- 8.3 Consideration of **Resolution No. 2024-07** Approving Amendment No. 1 To The Agreement Between The District And Eide Bailly LLP For Fiscal Operations Services To Increase The Maximum Compensation ***(EXHIBIT C)***

President Sanabria (Huntington Park) asked for a motion to approve Consent Agenda. Motioned by Secretary-Treasurer Saleh (Bell) and seconded by Trustee Dear (Carson). President Sanabria asked for any discussion. Trustee Wassem (Burbank) asked to pull 8.3 from consent agenda for discussion. General Counsel Stephanie Cao reiterated motion on the floor is to vote on Consent Agenda (Items 8.1 and 8.2). President Sanabria (Huntington Park) stated yes. Motion on floor approved unanimously with 26 votes in favor.

YES: Artesia, Bell, Bell Gardens, Burbank, Carson, Cudahy, Downey, Gardena, Glendale, Hawaiian Gardens, Huntington Park, La Cañada Flintridge, LA City, La Habra Heights, Lakewood, Long Beach, Lynwood, Maywood, Norwalk, Paramount, Pico Rivera, San Marino, Santa Fe Springs, South El Monte, South Gate, Vernon

NO: NONE

ABSTAIN: NONE

ABSENT: Bellflower, Cerritos, Commerce, Diamond Bar, LA County, La Mirada, Montebello, Santa Clarita, San Fernando, Signal Hill, Whittier

Trustee Wassem (Burbank) sought more information on item 8.3. Susanne Kluh, General Manager, stated amendment is for continuous support of Eide Bailey through two final projects. President Sanabria (Huntington Park) asked for any discussion. No discussion ensued.

President Sanabria (Huntington Park) asked for a motion to approve 8.3 on Consent Agenda. Motioned by Trustee Wassem (Burbank) and seconded by Trustee Dear (Carson). No discussion ensued. Approved unanimously with 26 votes in favor.

YES: Artesia, Bell, Bell Gardens, Burbank, Carson, Cudahy, Downey, Gardena, Glendale, Hawaiian Gardens, Huntington Park, La Cañada Flintridge, LA City, La Habra Heights, Lakewood, Long Beach, Lynwood, Maywood, Norwalk, Paramount, Pico Rivera, San Marino, Santa Fe Springs, South El Monte, South Gate, Vernon

NO: NONE

ABSTAIN: NONE

ABSENT: Bellflower, Cerritos, Commerce, Diamond Bar, LA County, La Mirada, Montebello, Santa Clarita, San Fernando, Signal Hill, Whittier

9. CLOSED SESSION

9.1 COMMITTEE REPORT

Joint Personnel and Budget & Finance Committee

Melissa Ramoso & Robert Copeland, Chairs

9.1.a. Conference with Legal Counsel (ANTICIPATED LITIGATION) (Government Code Section 54956.9(d)(2)(E)(1)

Number of Cases: 1

A point has been reached where, in the opinion of the Board of Trustees on the advice of the General Counsel, based upon existing facts and circumstances, there is a significant exposure to litigation against the District. (Additional information sent under separate cover).

9.2.b CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTION 54956.9(d)(4)

Based on existing facts and circumstances, the Board of Trustees of the Greater Los Angeles County Vector Control District is deciding whether to initiate litigation

Number of potential cases: 1

General Counsel Stephanie Cao stated Board of Trustees went into Closed Session for the items identified on the agenda and there was no reportable action taken.

10. STAFF PROGRAM REPORTS: April 2024

10.1 Manager's Report S. Kluh, General Manager

General Manager, Susanne Kluh, did not add to report. No questions or comments ensued.

10.2 Assistant General Manager's Report A. Costa, Assistant General Manager

Assistant General Manager, shared District has officially onboarded seasonal technicians for the new season. No questions or comments ensued.

10.3 Scientific-Technical (Staff Report A) S. Vetrone, Sci.-Tech Services Director

Scientific-Technical Services Director, Steve Vetrone, updated Board with information for the first half of May. Vetrone stated there is a slight decrease in *Culex* mosquito abundance but traps in San Fernando Valley still show elevated numbers, overall abundance at or below the five-year average. Vetrone stated District has received first West Nile Virus positive mosquito sample. Vetrone shared information about District's Sterile Insect Technique program. Vetrone invited Trustee's to Medical Reserve Corp. training exercise in June. No questions or comments ensued.

10.4 Operations (Staff Report B) M. Daniel, Operations Director

Operations Director, Mark Daniel, was absent. Operations Manager- Santa Fe Springs, Martin Serrano, added to staff report that Operations Seasonal Mosquito Control Technicians are onboarded, and staff's focus is inspecting unmaintained swimming pools. No questions or comments ensued.

10.5 Communications (Staff Report C) D. Pailin Jr., Communications Manager

Communications Manager, David Pailin Jr. thanked Trustees who participated during Fireside Chat. No questions or comments ensued.

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

Finance Manager, Yani Segoro-Nguyen, added to report that Finance has begun Tyler Technologies implementation. No questions or comments ensued.

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

Human Resources Manager, Cindy Reyes, added to report HR is focused on recruitments and filling vacancies. No questions or comments ensued.

10.8 General Counsel Report S. Cao, General Counsel

General Counsel Stephanie Cao stated that no reportable action had been taken during closed session and did not add to report. No questions or comments ensued.

11. 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.

NONE

12. ADJOURNMENT

President Sanabria adjourned meeting at 7:59 p.m. The next Board of Trustees meeting will be scheduled on Thursday, June 13th, 2024, at 7:00 p.m. at the District's headquarters at 12545 Florence Avenue, Santa Fe Springs.

EXHIBIT A

RESOLUTION NO. 2024-08

**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 \$260,993.33 as issued, signed, and released as
Check Nos. 5049 through 5087.**

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

PASSED, APPROVED, AND ADOPTED this 13th day of June 2024.

President

I, _____, Secretary-Treasurer of the Greater Los Angeles County Vector Control District, hereby certify that Resolution No. 2024-08 was duly adopted by the Board of Trustees at its regular meeting held on June 13th, 2024.

Secretary-Treasurer

Greater L.A. County Vector Control Dist
Check Register
For the Period From May 1, 2024 to May 31, 2024

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account (Payables)	Amount	Invoice/CM #
5049	5/8/24	Ryan L. Amick	1015-A-10	296.66	AMIC44.66.05062024 AMIC250.05062024
5050	5/8/24	AZTEC TECHNOLOGY CORPORATION	1015-A-10	3,984.16	30124
5051	5/8/24	BEST BEST & KRIEGER LLP	1015-A-10	2,945.00	988189
5052	5/8/24	CBE Office Solutions	1015-A-10	27.00	IN2728652
5053	5/8/24	C. E. Mechanical, Inc.	1015-A-10	1,317.96	54958 54225 53349 53522
5054	5/8/24	CINTAS #053	1015-A-10	1,422.07	4191129833 4191880804
5055	5/8/24	EideBailly LLP	1015-A-10	10,875.25	EI01692319
5056	5/8/24	MVCAC	1015-A-10	12,210.00	7364720 7364721
5057	5/8/24	Orange County Mosquito and Vector	1015-A-10	332.50	05-GLA0524
5058	5/8/24	PACIFIC WEST INDUSTRIES, INC.	1015-A-10	8,340.00	145287 144353

Check #	Date	Payee	Cash Account (Payables)	Amount	Invoice/CM #
5059	5/8/24	QUALITY LIFT & EQUIPMENT INC.	1015-A-10	1,581.36	14028399
5060	5/8/24	SKY WATER FIRE PROTECTION INC.	1015-A-10	16,500.00	20316
5061	5/8/24	T-MOBILE	1015-A-10	4,047.40	479504212024
5062	5/8/24	VERIZON WIRELESS	1015-A-10	6,865.35	9962373926 9962373927
1610	5/8/24	STEVE PINEDA	1017-A-10	159.59	05072024E
5063	5/14/24	C. E. Mechanical, Inc.	1015-A-10	329.49	54660
5064	5/14/24	IT1 SOURCE, LLC	1015-A-10	10,115.80	00943225
5065	5/14/24	SOUTHERN CA. GAS	1015-A-10	409.88	5129305062024
5066	5/14/24	SCI CONSULTING GROUP	1015-A-10	31,309.71	SBS11068 SBS10819
5067	5/22/24	AFLAC	1015-A-10	1,599.56	807786
5068	5/22/24	AIRGAS USA, LLC	1015-A-10	111.30	5507895175 5507178737 5505751131 5506469042 5505041030
5069	5/22/24	CINTAS #053	1015-A-10	661.20	4192600459

Check #	Date	Payee	Cash Account (Payables)	Amount	Invoice/CM #
5070	5/22/24	CITY OF SANTA FE SPRINGS/Water	1015-A-10	896.78	3301880005132024 3301870005132024 3301860005132024
5071	5/22/24	EMBASSY CONSULTING SERVICES, LLC	1015-A-10	5,000.00	50296 50239
5072	5/22/24	Elite Office Solutions Inc.	1015-A-10	763.95	10885SA 10958MA
5073	5/22/24	Fidelity Security Life Ins./Eyemed	1015-A-10	1,688.56	166270806
5074	5/22/24	LA DEPT WATER & POWER	1015-A-10	3,653.67	07975010003450475 1797501000203204
5075	5/22/24	LB Johnson Hardware	1015-A-10	583.70	966367 966792 966948 966949 966947 966989 967111 967107 967216 967225 967341 966274 966247 966322 966119 965998
5076	5/22/24	VOID	1015-A-10		

Check #	Date	Payee	Cash Account (Payables)	Amount	Invoice/CM #
5077	5/22/24	Municipal Dental Pool	1015-A-10	11,792.70	MDP May 2024
5078	5/22/24	RONNIE HELO	1015-A-10	6,906.08	RHEL6906.08.051424
5079	5/22/24	SOUTHERN CA. EDISON	1015-A-10	4,100.48	STMT05142024P2C06
5080	5/30/24	AMERICAN FIDELITY ASSURANCE CO.	1015-A-10	7,847.80	D723969
5081	5/30/24	AIR AND WATER SYSTEMS a div. of Wilmark	1015-A-10	1,880.00	21541
5082	5/30/24	CINTAS #053	1015-A-10	447.05	4193289338
5083	5/30/24	EideBailly LLP	1015-A-10	17,615.95	EI01695089
5084	5/30/24	LIEBERT CASSIDY WHITMORE	1015-A-10	12,494.50	267110 267379 267738 267391 267094 265964 267301
5085	5/30/24	U.S. BANK	1015-A-10	69,880.87	051524-7302 051524-3982 051524-2320 051524-0808 051524-9535 051524-7701 051524-1747 051524-4747 051524-8762 051524-0402

Check #	Date	Payee	Cash Account (Payables)	Amount	Invoice/CM #
					051524-9233
					051524-2164
					051524-2276
					051524-4635
					051524-9741
					051524-0410
					051524-0925
					051524-1143
					051524-4585
					051524-1910
					051524-7995
					051524-0399
					051524-4668
					051524-1099
					051524-7722
					051524-5302
					051524-4111
					051524-9392
5086	5/30/24	VOID	1015-A-10		
5087	5/30/24	VOID	1015-A-10		
Total				<u>260,993.33</u>	

Check #	Date	Payee	Cash Account (Payables)	Amount	Invoice/CM #
ACH	5/2/24	WEX Inc: Exxon Mobil	1015-A-10	15,497.89	96388685
ACH	5/22/24	Webster Bank-Loan Ops: Leaseback	1015-A-10	498,384.93	STMNT 03-17-24
Total ACH				<u>513,882.82</u>	

**TOTAL SALARIES
FOR MAY 2024**

EMPLOYEE	15TH PAYROLL	29TH PAYROLL	TOTAL
<u>ADMINISTRATION-SFS</u>			
Total Administration-SFS	50,125.54	46,112.39	96,237.93
<u>PUBLIC HEALTH - GRANT</u>			
Total Public Health - Grant	-	-	-
<u>OPERATIONS-SFS</u>			
Total Operations-SFS	108,677.16	84,031.68	192,708.84
<u>OPERATIONS-SYLMAR</u>			
Total Operations-Sylmar	72,284.29	70,673.07	142,957.36
<u>UNDERGROUND-SFS</u>			
Total Underground-SFS	31,472.40	31,663.11	63,135.51
<u>UNDERGROUND-SYLMAR</u>			
Total Underground-Sylmar	15,760.01	15,759.24	31,519.25
SCIENTIFIC - TECH-SFS			
Total Scientific-Tech-SFS	21,160.11	21,398.80	42,558.91
SCIENTIFIC - TECH-SYLMAR			
Total Scientific-Tech-Sylmar	16,755.55	16,410.28	33,165.83
PUBLIC INFORMATION			
Total Public Information	13,636.95	12,028.64	25,665.59
EDUCATION PROGRAM			
Total Education Program	15,279.58	3,435.54	18,715.12
MAINTENANCE-SFS			
Total Maintenance-SFS	18,574.23	16,595.74	35,169.97
MAINTENANCE-SYLMAR			
Total Maintenance-Sylmar	7,106.39	6,679.92	13,786.31
SEASONAL OPS			
Total Seasonal Ops	8,400.37	22,136.78	30,537.15
Total Gross Payroll	379,232.58	346,925.19	726,157.77
Employer Taxes	6,610.82	6,972.59	13,583.41
Employee Benefits*	45,680.42	38,255.29	83,935.71
Trustee Payroll	2,750.00	-	2,750.00
Total Payroll	434,273.82	392,153.07	826,426.89

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



**Chief
Executive
Office.**

COUNTY OF LOS ANGELES

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, CA 90012
(213) 974-1101 ceo.lacounty.gov

CHIEF EXECUTIVE OFFICER

Fesia A. Davenport

May 24, 2024

Susanne Kluh, General Manager
Greater Los Angeles County Vector and Control District
12545 Florence Ave.
Santa Fe Springs, CA 90670
skluh@glamosquito.org

Dear Ms. Kluh:

**JOINT TAX TRANSFER RESOLUTION
ARTESIA CEMETERY DISTRICT, DOWNEY CEMETERY DISTRICT, AND
LITTLE LAKE CEMETERY DISTRICT REORGANIZATION NO. 2021-03**

Enclosed is a Joint Tax Transfer Resolution (Resolution) for adoption by your agency. Included are seven (7) original signature pages for agency execution. Please assist our office in facilitating the processing of the enclosed Resolution and returning signed signature pages to:

Robert Moran / Doyle Chow
County of Los Angeles, Chief Executive Office
Budgets and Operations Management Branch
500 West Temple Street, Room 750
Los Angeles, CA 90012

In addition, please provide scans of the fully executed signature pages to Doyle Chow of the Chief Executive Office at dchow@ceo.lacounty.gov. For any questions on the matter, please contact Doyle Chow by email or at 213-893-0055.



Susanne Kluh
May 24, 2024
Page 2

Sincerely,

FESIA A. DAVENPORT
Chief Executive Officer

Robert Moran

Robert Moran
Manager
Budgets and Operations Management Branch

RM:DC:pp

Enclosure

EXHIBIT C

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS, AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES, THE CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY, AND THE LOS ANGELES COUNTY FLOOD CONTROL DISTRICT,
AND THE
CITY COUNCILS OF THE CITY OF BELL GARDENS, THE CITY OF BELLFLOWER, THE CITY OF CERRITOS, THE CITY OF DOWNEY, THE CITY OF LA MIRADA, THE CITY OF LAKEWOOD, THE CITY OF NORWALK, THE CITY OF PARAMOUNT, THE CITY OF SANTA FE SPRINGS, THE CITY OF SOUTH GATE, THE BOARD OF DIRECTORS OF THE ARTESIA CEMETERY DISTRICT, THE DOWNEY CEMETERY DISTRICT, THE LITTLE LAKE CEMETERY DISTRICT, THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT, THE COUNTY SANITATION DISTRICT NO. 1 OF LOS ANGELES COUNTY, THE COUNTY SANITATION DISTRICT NO. 2 OF LOS ANGELES COUNTY, THE COUNTY SANITATION DISTRICT NO. 3 OF LOS ANGELES COUNTY, THE COUNTY SANITATION DISTRICT NO. 18 OF LOS ANGELES COUNTY, THE COUNTY SANITATION DISTRICT NO. 19 OF LOS ANGELES COUNTY, THE LA HABRA HEIGHTS COUNTY WATER DISTRICT, AND THE WATER REPLENISHMENT DISTRICT OF SOUTHERN CALIFORNIA, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM THE ANNEXATION OF TERRITORY KNOWN AS REORGANIZATION 2021-03 TO THE ARTESIA CEMETERY DISTRICT, THE DOWNEY CEMETERY DISTRICT, THE LITTLE LAKE CEMETERY DISTRICT, AND DETACHMENT FROM THE LITTLE LAKE CEMETERY DISTRICT**

WHEREAS, the Artesia Cemetery District, Downey Cemetery District, and the Little Lake Cemetery District (Cemetery Districts) initiated proceedings with the Local Agency Formation Commission for Los Angeles County (LAFCO) for the annexation of territory identified as Reorganization 2021-03 to the Cemetery Districts;

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

WHEREAS, the area proposed for annexation is identified as Reorganization 2021-03 to reorganize approximately 81± acres of inhabited territory located in the Cities of Bell Gardens, Bellflower, Cerritos, Downey, La Mirada, Lakewood, Norwalk, Paramount, Santa Fe Springs, South Gate; and Los Angeles County unincorporated territory (South Whittier);

WHEREAS, the Board of Supervisors of the County of Los Angeles (County), as governing body of the County, the Consolidated Fire Protection District of Los Angeles County, the Los Angeles County Flood Control District, and on behalf of the Bell Gardens Lighting District, the Belvedere Garbage Disposal District, the County Lighting Maintenance District No. 10066, the County Lighting Maintenance District No. 1687, the County Lighting Maintenance District No. 10045 Zone A, the County Lighting Maintenance District No. 10045 Zone B, Road District No. 1, Road District No. 4 and

the LA County Library; the City Councils of the City of Bell Gardens, the City of Bellflower, Vehicle Parking District No. 1, the City of Cerritos, Los Coyotes Lighting and Landscaping District, the City of Downey, Downey Lighting District Zone 3-1, Downey Lighting District Zone 3-2, Downey Lighting District Zone 3-4, Downey Lighting District Zone 3-5, the City of La Mirada, the City of La Mirada As Successor of Interest To The La Mirada-Southeast Recreation and Park District, the City of Lakewood, the City of Norwalk, the City of Norwalk As Successor of Interest To The Norwalk-Southeast Recreation and Park District, the City of Paramount, the City of Santa Fe Springs, the City of South Gate; and the governing bodies of the Greater Los Angeles County Vector Control District, County Sanitation District No. 1 of Los Angeles County, County Sanitation District No. 2 of Los Angeles County, County Sanitation District No. 3 of Los Angeles County, County Sanitation District No. 18 of Los Angeles County, County Sanitation District No. 19 of Los Angeles County, the La Habra Heights County Water District, and the Water Replenishment District of Southern California, have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the reorganization of territory identified as Reorganization 2021-03, is as set forth below;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenue between the County, the cities, and the districts, resulting from Reorganization 2021-03 is approved and accepted.

Annexation of Territory to the Artesia Cemetery District:

2. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Bellflower to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2254	0.000082445	2317	0.000082445	11273	0.000082445
2260	0.000082445	2322	0.000082445	11274	0.000082445
2261	0.000082445	2336	0.000082445	11280	0.000082445
2267	0.000082445	7300	0.000082445	11284	0.000082445
2276	0.000082445	7324	0.000082445	11285	0.000082445

2277	0.000082445	7345	0.000082445	11319	0.000082445
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3. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Vehicle Parking District No. 1 (City of Bellflower) to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2254	0.000003224	2277	0.000003224

4. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Cerritos to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2281	0.000084185	2564	0.000084185	2567	0.000084185
2283	0.000084185	2565	0.000084185	2605	0.000084312
2488	0.000084312	2566	0.000084185	2606	0.000084312
2489	0.000084312				

5. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Los Coyotes Lighting and Landscaping District to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2281	0.000022979	2564	0.000023909	2567	0.000023912
2283	0.000022979	2565	0.000023909	2605	0.00002391
2488	0.000023909	2566	0.000023912	2606	0.000023911
2489	0.000023909				

6. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Lakewood to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2243	0.000072321	3754	0.000060022	7199	0.000072321
2245	0.000072321	5413	0.000072321	12178	0.000072321
2265	0.000025221	5415	0.000072321	12181	0.000072321
2266	0.000072321	5419	0.000026014	12182	0.000072321
2270	0.000072321	5420	0.000026015	12183	0.000072321
2274	0.000072321	5421	0.000072321	12261	0.000072321
2316	0.000072321	5442	0.000072321	12263	0.000072321
3747	0.000060022	5447	0.000072321	15679	0.000072321
3748	0.000060022	7190	0.000072321	15694	0.000072321
3751	0.000060022	7191	0.000072321	16076	0.000060022
3753	0.000060022	7198	0.000072321		

7. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the County Sanitation District No. 2 of Los Angeles County to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2254	0.000016499	7300	0.000016181	11280	0.0000166
2267	0.0000166	7324	0.000016181	11284	0.000016181
2277	0.000016499	11273	0.000016601	11285	0.000016181
2336	0.0000166	11274	0.0000166		

8. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the County Sanitation District No. 3 of Los Angeles County to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2243	0.00001294	2317	0.000013541	7190	0.000012615
2245	0.000012941	2322	0.000013541	7191	0.000012615
2260	0.000013541	3747	0.000013308	7199	0.000013306
2261	0.000013541	3748	0.000013308	12178	0.000012942
2265	0.000012942	3751	0.000012615	12181	0.000013308
2266	0.000012943	3753	0.000012615	12182	0.000013308
2274	0.000012942	3754	0.000012942	12183	0.000012615
2276	0.000013541	5413	0.000013308	15679	0.000012615
2281	0.000013727	5415	0.000013308	15694	0.000013306
2283	0.000013727	5419	0.000013308	16076	0.000012615
2316	0.000012942	5420	0.000013308		

9. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax

Rate Area in the Reorganization 2021-03 territory shall be transferred from the County Sanitation District No. 18 of Los Angeles County to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2488	0.000016989	2564	0.000016989	2565	0.00001699
2489	0.000016989				

10. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the County Sanitation District No. 19 of Los Angeles County to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2566	0.000018231	2605	0.00001823	2606	0.000018231
2567	0.000018231				

11. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Greater Los Angeles County Vector Control District to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2243	0.000000442	2564	0.000000501	7198	0.000000466
2245	0.000000445	2565	0.000000501	7199	0.000000462
2254	0.000000463	2566	0.000000501	7300	0.000000453

2260	0.000000469	2567	0.000000501	7324	0.000000453
2261	0.000000468	2605	0.000000502	7345	0.000000437
2265	0.000000446	2606	0.000000501	11273	0.000000466
2266	0.000000445	3747	0.000000459	11274	0.000000466
2267	0.000000466	3748	0.000000459	11280	0.000000466
2270	0.000000469	3751	0.000000434	11284	0.000000453
2274	0.000000446	3753	0.000000434	11285	0.000000453
2276	0.000000467	3754	0.000000446	11319	0.000000453
2277	0.000000463	5413	0.000000459	12178	0.000000446
2281	0.000000475	5415	0.000000459	12181	0.000000459
2283	0.000000475	5419	0.000000461	12182	0.000000459
2316	0.000000447	5420	0.000000459	12183	0.000000434
2317	0.000000469	5421	0.000000445	12261	0.000000446
2322	0.000000468	5442	0.000000482	12263	0.000000459
2336	0.000000466	5447	0.000000475	15679	0.000000434
2488	0.000000501	7190	0.000000434	15694	0.000000462
2489	0.000000501	7191	0.000000434	16076	0.000000434

12. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Water Replenishment District of Southern California to the Artesia Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Artesia Cemetery District
2243	0.000000207	2564	0.000000228	7198	0.000000212
2245	0.00000021	2565	0.000000229	7199	0.000000215
2254	0.000000215	2566	0.000000228	7300	0.000000212
2260	0.000000216	2567	0.000000228	7324	0.000000212
2261	0.000000217	2605	0.000000227	7345	0.000000206
2265	0.00000021	2606	0.000000228	11273	0.000000217
2266	0.00000021	3747	0.000000214	11274	0.000000216
2267	0.000000216	3748	0.000000214	11280	0.000000216
2270	0.000000217	3751	0.000000206	11284	0.000000212
2274	0.00000021	3753	0.000000206	11285	0.000000212

2276	0.000000217	3754	0.00000021	11319	0.000000212
2277	0.000000215	5413	0.000000214	12178	0.00000021
2281	0.000000219	5415	0.000000214	12181	0.000000214
2283	0.000000219	5419	0.000000213	12182	0.000000214
2316	0.000000209	5420	0.000000214	12183	0.000000206
2317	0.000000216	5421	0.000000316	12261	0.00000021
2322	0.000000217	5442	0.000000222	12263	0.000000214
2336	0.000000216	5447	0.000000225	15679	0.000000206
2488	0.000000228	7190	0.000000206	15694	0.000000215
2489	0.000000228	7191	0.000000206	16076	0.000000206

Annexation of Territory to the Downey Cemetery District:

13. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Bell Gardens to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
526	0.000035216	3237	0.000072145	6487	0.000056394
532	0.00003387	6321	0.000071757	6489	0.000071757
877	0.00007373	6349	0.000071754	6490	0.000071757
884	0.000071181	6350	0.000074305	6492	0.000056397
885	0.000073689	6351	0.000071757	6493	0.000056376
886	0.000055733	6352	0.000056397	6496	0.000056393
930	0.000035209	6354	0.000056395	6497	0.000053237
3235	0.000072147	6355	0.00005324	15698	0.000056397
3236	0.0000569	6485	0.000074303		

14. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax

Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Bellflower to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
2244	0.000052067	2335	0.000051977	6671	0.000052058
2247	0.000052067	2336	0.000051977	11274	0.000051977
2263	0.000051977	2375	0.000052067	11280	0.000051977
2267	0.000051977	6668	0.000052059	15708	0.000051977
2272	0.000052067	6670	0.000052059	16232	0.000052067
2273	0.000051977				

15. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Downey to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
916	0.000106744	3277	0.000114696	5345	0.000108662
917	0.000083435	3282	0.000109201	5348	0.000101455
3231	0.000106585	3284	0.000109201	5350	0.000108466
3241	0.00011479	3291	0.000105783	6293	0.000108236
3254	0.000112102	3297	0.000109201	6295	0.000114096
3257	0.000112102	3307	0.000105783	6500	0.000104867
3263	0.000109232	3331	0.000112102	6502	0.000107981
3265	0.000106757	3347	0.000106757	6651	0.000111606
3267	0.000102927	3669	0.000109201	6652	0.000111606
3268	0.00001646	5240	0.000105266	6653	0.000095737
3269	0.000089867	5253	0.00011381	6653	0.000095737
3275	0.000105501	5254	0.000106231		

16. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Downey Lighting District Zone I to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
3231	0.00001578	3307	0.000015804	6500	0.00001568
3254	0.00001095	5240	0.000015736	6502	0.000016075
3291	0.000015804				

17. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Downey Lighting District Zone II to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
3257	0.000013984	3275	0.000013257	3347	0.000013468
3265	0.000013468	3331	0.000013986	5254	0.000013423

18. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Downey Lighting District Zone IV to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
3267	0.000034588

19. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, zero dollars of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Downey Lighting District Zone V to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
3669	0

20. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of La Mirada As Successor of Interest To The La Mirada-Southeast Recreation and Park District to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
5348	0.000019211	6653	0.000019036	6670	0.000019009
6653	0.000019036	6668	0.000019034	6671	0.000019038

21. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the

following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Norwalk As Successor of Interest To The Norwalk-Southeast Recreation and Park District to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
5348	0.000020741	6653	0.000020552	6670	0.000020523
6653	0.000020552	6668	0.00002055	6671	0.000020555

22. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Paramount to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
2883	0.000052401	7273	0.000052401	7364	0.000052401
2893	0.000052401	7294	0.000052401	7365	0.000052401
2972	0.000052401	7316	0.000052401	7366	0.000052401
2998	0.000052401	7333	0.000052401	7370	0.000052401
3000	0.000052401	7334	0.000052401	7371	0.000052401
3004	0.000052401	7343	0.000052401	7373	0.000052401
3006	0.000052401	7344	0.000052401	7375	0.000052401
3007	0.000052401	7347	0.000052401	7376	0.000052401
3010	0.000052401	7348	0.000052401	7378	0.000052401
3018	0.000052401	7349	0.000052401	11103	0.000052401
6637	0.000052145	7353	0.000052401	11104	0.000052401
7257	0.000052401	7354	0.000052401	11105	0.000051642
7261	0.000063849	7356	0.000052401	11106	0.000052401
7262	0.00006385	7358	0.000052401	11296	0.000052401
7272	0.000052401	7362	0.000052401	16751	0.000052401

23. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of South Gate to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
663	0.000047953	748	0.000047953	7258	0.000043297
664	0.000047953	1307	0.000052647	7259	0.000047953
665	0.000043297	3310	0.000047953	7890	0.000061756
668	0.000043297	3319	0.000047953	15185	0.000047991
669	0.000043297	3328	0.000047953	15186	0.000047991
670	0.000047953	3334	0.000043297	15187	0.000047991
671	0.000043297	3344	0.000043297	15188	0.000047991
672	0.000047953	6090	0.000047953	15189	0.000047991
746	0.000043297	7223	0.000047953	15190	0.000047991
747	0.000043297	7224	0.000047953	15191	0.000047991

24. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the County Sanitation District No. 1 of Los Angeles County to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
664	0.000010883	671	0.000010891	6090	0.000011146
665	0.000010501	672	0.000010883	15185	0.000011146
668	0.000010883	1307	0.000010883	15186	0.000010883
669	0.000010493	3010	0.000011563	15187	0.000010883
670	0.000010883	3018	0.000011145	15188	0.000010883

25. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the County Sanitation District No. 2 of Los Angeles County to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
526	0.000008012	3275	0.000010593	7258	0.000009342
532	0.000007612	3282	0.000010898	7259	0.000009877
747	0.000009367	3284	0.000010898	7261	0.000009877
748	0.000009367	3291	0.000010544	7262	0.000009878
877	0.00000739	3297	0.000010898	7272	0.000009878
884	0.000007037	3307	0.000010544	7273	0.000009878
885	0.000007397	3310	0.000009572	7294	0.000009878
886	0.000008697	3319	0.000009572	7316	0.000009877
916	0.000010643	3334	0.000009572	7343	0.000009878
917	0.000008422	3347	0.000010645	7344	0.000009872
930	0.000008008	3669	0.000010898	7347	0.000009878
2244	0.000010466	5350	0.000010822	7348	0.000009878
2247	0.000010466	6293	0.000010798	7349	0.000009878
2263	0.000010466	6321	0.000007119	7354	0.000009878
2267	0.000010465	6349	0.000007119	7356	0.000009878
2272	0.000010466	6350	0.000007485	7358	0.000009877
2273	0.000010464	6351	0.000007119	7362	0.000009816
2335	0.000010466	6352	0.000008785	7370	0.000009877
2336	0.000010465	6354	0.000008784	7371	0.000009877
2375	0.000010465	6355	0.000008332	7373	0.000009878
2883	0.000009978	6485	0.000007485	7375	0.000010115
2893	0.000009979	6487	0.000008784	7376	0.000010093
2972	0.000009979	6489	0.00000712	11103	0.000009978
2998	0.000010225	6490	0.000007119	11104	0.000009878
3000	0.000010329	6492	0.000008785	11105	0.000009968
3006	0.000009981	6493	0.000008777	11106	0.000009877
3007	0.000010311	6496	0.000008784	11274	0.000010465
3231	0.000010526	6497	0.000008331	11280	0.000010465
3235	0.000007176	6500	0.000010449	11296	0.000009979

3236	0.000008874	6637	0.000009878	15189	0.000009367
3237	0.000007175	6651	0.00001116	15190	0.000009572
3263	0.000010901	6652	0.00001116	15191	0.000009342
3265	0.000010645	6670	0.00000995	15698	0.000008785
3267	0.000010248	6671	0.000009952	15708	0.000010466
3268	0.000009572	7224	0.000009342	16232	0.000010466
3269	0.000010613	7257	0.000009877	16751	0.000009877

26. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the County Sanitation District No. 18 of Los Angeles County to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
5240	0.000010044	5348	0.000009667	6653	0.000009555
5254	0.000010138	6653	0.000009555	6668	0.000009554
5345	0.000010374				

27. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Greater Los Angeles Vector Control District to the Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
526	0.000000222	3269	0	7224	0.000000259
532	0.00000021	3275	0.000000303	7257	0.000000276
663	0.000000274	3277	0.000000327	7258	0.000000259
664	0.000000259	3282	0.000000307	7259	0.000000276
665	0.000000249	3284	0.000000307	7261	0.000000275

668	0.000000259	3291	0.000000296	7262	0.000000276
669	0.000000228	3297	0.000000307	7272	0.000000276
670	0.000000259	3307	0.000000296	7273	0.000000276
671	0.000000259	3310	0.000000266	7294	0.000000276
672	0.000000259	3319	0.000000266	7316	0.000000276
746	0.000000275	3328	0.000000281	7333	0.0000003
747	0.00000026	3331	0.000000319	7334	0.000000301
748	0.00000026	3334	0.000000266	7343	0.000000276
877	0.000000233	3344	0.000000281	7344	0.000000277
884	0.000000189	3347	0.000000299	7347	0.000000276
885	0.0000002	3669	0.000000307	7348	0.000000276
886	0.000000223	5240	0.000000294	7349	0.000000276
916	0.000000302	5253	0.000000326	7353	0.000000291
917	0	5254	0.000000297	7354	0.000000276
930	0.000000219	5345	0.000000305	7356	0.000000276
1307	0.000000259	5348	0.000000285	7358	0.000000276
2244	0.000000294	5350	0.000000307	7362	0.000000258
2247	0.000000294	6090	0.000000266	7364	0.0000003
2263	0.000000294	6293	0.000000304	7365	0.000000301
2267	0.000000294	6295	0.000000354	7366	0.000000298
2272	0.000000294	6321	0.000000192	7370	0.000000275
2273	0.000000293	6349	0.000000193	7371	0.000000276
2335	0.000000294	6350	0.000000203	7373	0.000000276
2336	0.000000294	6351	0.000000192	7375	0.000000282
2375	0.000000293	6352	0.000000243	7376	0.000000279
2883	0.000000278	6354	0.000000243	7378	0.000000299
2893	0.000000279	6355	0.00000023	7890	0.000000259
2972	0.000000279	6485	0.000000203	11103	0.000000278
2998	0.000000285	6487	0.000000242	11104	0.000000276
3000	0.000000298	6489	0.000000192	11105	0.000000278
3004	0.000000298	6490	0.000000192	11106	0.000000276
3006	0.00000028	6492	0.000000242	11274	0.000000294
3007	0.000000301	6493	0.000000238	11280	0.000000294
3010	0.000000311	6496	0.000000242	11296	0.000000279
3018	0.000000308	6497	0.000000229	15185	0.000000266
3231	0.000000295	6500	0.000000295	15186	0.000000259
3235	0.000000194	6502	0.00000052	15187	0.000000259
3236	0.000000237	6637	0.000000276	15188	0.000000259
3237	0.000000194	6651	0.000000319	15189	0.00000026
3241	0.000000332	6652	0.000000319	15190	0.000000266

3254	0.000000314	6653	0.000000278	15191	0.000000259
3257	0.000000314	6653	0.000000278	15698	0.000000243
3263	0.000000306	6668	0.000000278	15708	0.000000294
3265	0.000000299	6670	0.000000277	16232	0.000000294
3267	0.000000287	6671	0.000000257	16751	0.000000276
3268	0.000000266	7223	0.000000279		

28. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Water Replenishment District of Southern California to Downey Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Downey Cemetery District
526	0.000000109	3269	0	7224	0.000000125
532	0.000000109	3275	0.000000021	7257	0.00000013
663	0.00000013	3277	0.000000149	7258	0.000000125
664	0.000000125	3282	0.000000141	7259	0.00000013
665	0.00000012	3284	0.000000141	7261	0.00000013
668	0.000000125	3291	0.000000137	7262	0.00000013
669	0.000000127	3297	0.000000141	7272	0.00000013
670	0.000000125	3307	0.000000137	7273	0.00000013
671	0.000000125	3310	0.000000127	7294	0.00000013
672	0.000000125	3319	0.000000127	7316	0.00000013
746	0.000000129	3328	0.000000132	7333	0.000000136
747	0.000000125	3331	0.000000145	7334	0.000000137
748	0.000000125	3334	0.000000127	7343	0.00000013
877	0.000000082	3344	0.000000134	7344	0.000000129
884	0.000000101	3347	0.000000138	7347	0.00000013
885	0.000000105	3669	0.000000141	7348	0.00000013
886	0.000000093	5240	0.000000136	7349	0.00000013
916	0.000000136	5253	0.000000144	7353	0.000000133
917	0	5254	0.000000138	7354	0.00000013
930	0.000000111	5345	0.00000014	7356	0.00000013
1307	0.000000125	5348	0.000000133	7358	0.00000013

2244	0.000000136	5350	0.000000142	7362	0.000000148
2247	0.000000136	6090	0.000000127	7364	0.000000139
2263	0.000000136	6293	0.00000014	7365	0.000000139
2267	0.000000136	6295	0.000000236	7366	0.000000145
2272	0.000000136	6321	0.000000102	7370	0.00000013
2273	0.000000135	6349	0.000000101	7371	0.00000013
2335	0.000000136	6350	0.000000105	7373	0.00000013
2336	0.000000136	6351	0.000000102	7375	0.000000135
2375	0.000000136	6352	0.000000118	7376	0.000000143
2883	0.000000132	6354	0.000000119	7378	0.000000144
2893	0.000000131	6355	0.000000114	7890	0.000000125
2972	0.000000131	6485	0.000000106	11103	0.000000132
2998	0.000000133	6487	0.000000119	11104	0.00000013
3000	0.000000145	6489	0.000000102	11105	0.000000133
3004	0.000000145	6490	0.000000102	11106	0.00000013
3006	0.000000129	6492	0.000000119	11274	0.000000136
3007	0.000000121	6493	0.000000115	11280	0.000000136
3010	0.000000102	6496	0.000000119	11296	0.000000131
3018	0.000000138	6497	0.000000114	15185	0.000000127
3231	0.000000137	6500	0.000000136	15186	0.000000125
3235	0.000000102	6502	0	15187	0.000000125
3236	0.000000114	6637	0.00000013	15188	0.000000125
3237	0.000000102	6651	0.000000142	15189	0.000000125
3241	0.000000146	6652	0.000000142	15190	0.000000127
3254	0.000000144	6653	0.000000132	15191	0.000000125
3257	0.000000144	6653	0.000000132	15698	0.000000118
3263	0.000000143	6668	0.000000132	15708	0.000000136
3265	0.000000138	6670	0.000000131	16232	0.000000136
3267	0.000000134	6671	0.000000138	16751	0.00000013
3268	0.000000127	7223	0.000000133		

Detachment of Territory from Little Lake Cemetery District:

29. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from Little Lake Cemetery District to the City of Bellflower.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Bellflower	Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Bellflower	Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Bellflower
2244	0.000115527	2273	0	6670	0.000105077
2247	0.000115527	2375	0.000115546	6671	0.000104427
2272	0.000115527	6668	0.000105576	16232	0.000115527

30. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from Little Lake Cemetery District to the City of Downey.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Downey	Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Downey	Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Downey
5240	0.000253091	5345	0.000270976	6653	0.000205752
5253	0.000298807	5348	0.000230749	6655	0
5254	0.000256689				

31. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from Little Lake Cemetery District to the Downey Lighting District Zone I.

Tax Rate Area	Annual Tax Increment Ratio Transfer to Downey Lighting District Zone I
5240	0.000037835

32. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to

Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from Little Lake Cemetery District to the Downey Lighting District Zone II.

Tax Rate Area	Annual Tax Increment Ratio Transfer to Downey Lighting District Zone II
5254	0.000032435

33. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from Little Lake Cemetery District to the City of La Mirada As Successor of Interest To The La Mirada-Southeast Recreation and Park District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to La Mirada SE Recreation and Park	Tax Rate Area	Annual Tax Increment Ratio Transfer to La Mirada SE Recreation and Park	Tax Rate Area	Annual Tax Increment Ratio Transfer to La Mirada SE Recreation and Park
5348	0.000043693	6655	0	6670	0.000038369
6653	0.000040911	6668	0.000038601	6671	0.00003819

34. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from Little Lake Cemetery District to the City of Norwalk As Successor of Interest To The Norwalk-Southeast Recreation and Park District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to Norwalk SE Recreation and Park	Tax Rate Area	Annual Tax Increment Ratio Transfer to Norwalk SE Recreation and Park	Tax Rate Area	Annual Tax Increment Ratio Transfer to Norwalk SE Recreation and Park
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5348	0.000047174	6655	0	6670	0.000041425
6653	0.000044169	6668	0.000041675	6671	0.000041232

35. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from Little Lake Cemetery District to the County Sanitation District No. 2 of Los Angeles County.

Tax Rate Area	Annual Tax Increment Ratio Transfer to County Sanitation District No. 2	Tax Rate Area	Annual Tax Increment Ratio Transfer to County Sanitation District No. 2	Tax Rate Area	Annual Tax Increment Ratio Transfer to County Sanitation District No. 2
2244	0.000023222	2273	0	6670	0.000020084
2247	0.000023222	2375	0.000023225	6671	0.000019963
2272	0.000023222	6655	0	16232	0.000023222

36. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from Little Lake Cemetery District to the County Sanitation District No. 18 of Los Angeles County.

Tax Rate Area	Annual Tax Increment Ratio Transfer to County Sanitation District No. 18	Tax Rate Area	Annual Tax Increment Ratio Transfer to County Sanitation District No. 18	Tax Rate Area	Annual Tax Increment Ratio Transfer to County Sanitation District No. 18
5240	0.000024149	5345	0.000025872	6653	0.000020536
5254	0.000024497	5348	0.000021988	6668	0.000019377

37. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from Little Lake Cemetery District to the Greater Los Angeles Vector Control District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to Greater LA Vector Control District	Tax Rate Area	Annual Tax Increment Ratio Transfer to Greater LA Vector Control District	Tax Rate Area	Annual Tax Increment Ratio Transfer to Greater LA Vector Control District
2244	0.000000652	5253	0.000000856	6655	0
2247	0.000000652	5254	0.000000719	6668	0.000000564
2272	0.000000652	5345	0.000000761	6670	0.000000559
2273	0	5348	0.000000648	6671	0.000000517
2375	0.000000652	6653	0.000000598	16232	0.000000652
5240	0.000000708				

38. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from Little Lake Cemetery District to the Water Replenishment District of Southern California.

Tax Rate Area	Annual Tax Increment Ratio Transfer to Water Replenishment District of Southern California	Tax Rate Area	Annual Tax Increment Ratio Transfer to Water Replenishment District of Southern California	Tax Rate Area	Annual Tax Increment Ratio Transfer to Water Replenishment District of Southern California
2244	0.000000303	5253	0.000000379	6655	0
2247	0.000000303	5254	0.000000333	6668	0.000000267
2272	0.000000303	5345	0.00000035	6670	0.000000266
2273	0	5348	0.000000303	6671	0.000000277
2375	0.000000303	6653	0.000000283	16232	0.000000303
5240	0.000000329				

Annexation of Territory to the Little Lake Cemetery District:

39. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax

Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of La Mirada to the Little Lake Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District
1759	0.000044686	6877	0.000044686	12403	0.000044228
1762	0.000044686	6879	0.000044686	12404	0.000044228
1763	0.000044686	6880	0.000044686	12405	0.000044156
1764	0.000044686	6882	0.000044686	12428	0.000044686
1769	0.000044686	6886	0.000044245	12429	0.000044686
3524	0.000044686	6887	0.000044686	13056	0.000044686
3525	0.000044686	6888	0.000044686	13057	0.000044686
3526	0.000044686	6897	0.000044686	13340	0.000044686
3527	0.000044686	6903	0.000044686	13474	0.000045404
3535	0.000044686	6908	0.000044686	13475	0.000045404
3538	0.000044686	6910	0.000044686	13476	0.000045404
3554	0.000044686	6912	0.000044686	13684	0.000044233
3555	0.000044686	11459	0.000044686	14336	0.000044228
3556	0.000044686	11460	0.000044686	15266	0.000044686
6007	0.000044686	11496	0.000044686	15456	0.000044228
6027	0.000044686	11500	0.000044686	15666	0.000044686
6395	0.000044686	11501	0.000044686	15667	0.000044686
6773	0.000044686	11502	0.000044686	15771	0.000044686
6821	0.000044686	11503	0.000044686	16084	0.000044228
6871	0.000044686	11505	0.000044686	16753	0.000044686
6872	0.000044686				

40. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of La Mirada As Successor of Interest To The La Mirada-Southeast Recreation and Park District to the Little Lake Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District
1759	0.000018368	6882	0.000018369	11878	0.000015601
1762	0.00001859	6886	0.000018509	12002	0.000015601
1763	0.000018181	6887	0.000018591	12006	0.000015601
1764	0.000018398	6888	0.00001859	12058	0.000015227
1769	0.000018694	6897	0.000018369	12403	0.000018502
1831	0.000015601	6903	0.00001859	12404	0.000018503
3524	0.000018181	6908	0.000018694	12405	0.000018472
3525	0.000018178	6910	0.000018368	12428	0.000018694
3526	0.000017626	6912	0.000018083	12429	0.000018694
3527	0.00001742	9063	0.000015601	13056	0.000018694
3535	0.000018181	9080	0.000015307	13057	0.000018694
3538	0.000018398	9088	0.000015601	13083	0.00001859
3554	0.000018398	9089	0.000015601	13085	0.000018589
3555	0.000018398	9092	0.000015227	13086	0.000015601
3556	0.000018398	9094	0.000015263	13109	0.000015601
5296	0.000015944	9101	0.000014391	13340	0.000018694
6007	0.000018378	9231	0.000015601	13474	0.000018181
6395	0.00001859	10274	0.00001859	13475	0.000018398
6712	0.00001859	10275	0.00001859	13476	0.000018398
6713	0.00001859	10399	0.000015601	13667	0.000015601
6724	0.000018208	10400	0.000015601	13684	0.000018505
6766	0.000016236	10401	0.000015601	14322	0.000015264
6773	0.000018694	10563	0.000015601	14336	0.000018503
6774	0.000016236	10601	0.000015601	14714	0.000015281
6794	0.000018133	11459	0.000018694	15266	0.000018694
6795	0.000018134	11460	0.000018694	15456	0.000018503
6802	0.00001859	11496	0.000018694	15666	0.000018369
6821	0.000018369	11500	0.000018694	15667	0.00001859
6871	0.000018694	11501	0.000018694	15771	0.000018398
6872	0.000018694	11502	0.000018694	16084	0.000018503
6877	0.000018694	11503	0.000018694	16728	0.000015287
6879	0.000018694	11505	0.000018694	16753	0.000018398
6880	0.000018278				

41. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Norwalk to the Little Lake Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District
3264	0.000044106	5296	0.000044106	6769	0.000044106
3342	0.000044106	6766	0.000044106	6774	0.000044106

42. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Norwalk As Successor of Interest To The Norwalk-Southeast Recreation and Park District to the Little Lake Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District
1759	0.000019832	6882	0.000019832	11878	0.000016649
1762	0.000020071	6886	0.000019984	12002	0.000016843
1763	0.000019629	6887	0.000020071	12006	0.000016843
1764	0.000019863	6888	0.000020071	12058	0.00001644
1769	0.000020183	6897	0.000019832	12403	0.000020183
1831	0.000016843	6903	0.000020071	12404	0.000020183
3524	0.000019629	6908	0.000020183	12405	0.000019944
3525	0.000019626	6910	0.000019832	12428	0.000020183
3526	0.00001903	6912	0.000019523	12429	0.000020183
3527	0.000018807	9063	0.000016843	13056	0.000020183
3535	0.000019629	9080	0.000016527	13057	0.000020183
3538	0.000019863	9088	0.000016843	13083	0.00002007

3554	0.000019863	9089	0.000016843	13085	0.00002007
3555	0.000019863	9092	0.00001644	13086	0.000016843
3556	0.000019863	9094	0.000016479	13109	0.000016843
5296	0.000017214	9101	0.000015537	13340	0.000020183
6007	0.000019842	9231	0.000016843	13474	0.000019629
6395	0.000020071	10274	0.00002007	13475	0.000019863
6712	0.00002007	10275	0.00002007	13476	0.000019863
6713	0.00002007	10399	0.000016843	13667	0.000016843
6724	0.000019658	10400	0.000016843	13684	0.000019979
6766	0.000017529	10401	0.000016843	14322	0.000016843
6773	0.000020183	10563	0.000016843	14336	0.000020183
6774	0.000017529	10601	0.000016843	14714	0.000016499
6794	0.000019577	11459	0.000020183	15266	0.000020183
6795	0.000019579	11460	0.000020183	15456	0.000020183
6802	0.00002007	11496	0.000020183	15666	0.000019832
6821	0.000019832	11500	0.000020183	15667	0.000020071
6871	0.000020183	11501	0.000020183	15771	0.000019863
6872	0.000020183	11502	0.000020183	16084	0.000020183
6877	0.000020183	11503	0.000020183	16728	0.000016504
6879	0.000020183	11505	0.000020183	16753	0.000019863
6880	0.000019734				

43. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the City of Santa Fe Springs to the Little Lake Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District
57	0.000041589	5917	0.000061706	9055	0.000041013
1955	0.000041589	5918	0.000061788	9056	0.000041012
5000	0.000041938	5919	0.000041591	9057	0.000041013
5036	0.000041938	5921	0.00004159	9060	0.000041013
5310	0.000041938	5922	0.000041589	9061	0.000041013
5311	0.000041939	5923	0.000041589	9068	0.000041013
5324	0.000041938	5925	0.000041589	9076	0.000041013
5325	0.000041939	5926	0.00004159	9106	0.000041012

5333	0.000041897	5947	0.00004159	9123	0.000048548
5347	0.000041938	5951	0.000041589	9124	0.000044554
5352	0.000041938	6141	0.000041589	9634	0.000041421
5356	0.000041954	6142	0.000041589	11289	0.000041938
5360	0.000041938	6703	0.000041589	13081	0.000041938
5365	0.000041937	9010	0.000041012	15145	0.000041012
5366	0.000041938	9015	0.000041013	15148	0.000044554
5909	0.000041589	9042	0.000040386	15171	0.000041013
5910	0.000041592	9044	0.000039547	15172	0.000041013
5911	0.00004162	9047	0.000041012	15173	0.000041589
5912	0.000041589	9049	0.000041013	15627	0.000041013
5913	0.000041587	9051	0.000041013	15691	0.000041938
5914	0.000041589	9053	0.000041013	15723	0.000041591
5915	0.000041591				

44. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the County Sanitation District No. 2 of Los Angeles County to the Little Lake Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District
3264	0.00000891	3342	0.000008965	6769	0.000007407

45. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the County Sanitation District No. 18 of Los Angeles County to the Little Lake Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District
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57	0.000010242	6703	0.000010242	11460	0.000008064
162	0.000008264	6712	0.000008002	11496	0.000008063
270	0.000008264	6713	0.000008002	11500	0.000008063
1759	0.000007873	6724	0.000007837	11501	0.000008064
1762	0.000008002	6766	0.000008152	11502	0.000008063
1763	0.000007763	6773	0.000008063	11503	0.000008064
1764	0.00000789	6774	0.000008152	11505	0.000008063
1769	0.000008063	6794	0.000007735	11512	0.000008264
1831	0.000007722	6795	0.000007735	11543	0.000008545
1955	0.000010242	6802	0.000008002	11878	0.000007722
3503	0.000008253	6821	0.000007873	11999	0.000008264
3504	0.000008252	6871	0.000008063	12000	0.000007985
3508	0.000008545	6872	0.000008063	12001	0.000008264
3511	0.000008545	6877	0.000008064	12002	0.000007722
3517	0.000008281	6879	0.000008063	12003	0.000007985
3523	0.000008279	6880	0.00000782	12006	0.000007722
3524	0.000007763	6882	0.000007873	12007	0.000008011
3525	0.000007756	6886	0.000007946	12056	0.000008264
3526	0.000007439	6887	0.000008003	12057	0.000008012
3527	0.000007317	6888	0.000008002	12058	0.000007468
3528	0.000008253	6897	0.000007873	12403	0.00000798
3529	0.000008545	6903	0.000008002	12404	0.000007952
3530	0.000008545	6908	0.000008063	12405	0.000007967
3531	0.00000828	6910	0.000007873	12428	0.000008063
3532	0.000008354	6912	0.000007706	12429	0.000008063
3533	0.000008357	7696	0.000008264	12967	0.000008545
3534	0.000008357	8405	0.000008264	12968	0.000008545
3535	0.000007764	8409	0.000008264	13050	0.000008264
3536	0.00000828	8601	0.000008264	13055	0.000008264
3538	0.00000789	9010	0.000010094	13056	0.000008063
3540	0.000008545	9015	0.000010094	13057	0.000008064
3541	0.000008545	9042	0.000009933	13061	0.000008545
3542	0.000008545	9044	0.000009717	13078	0.000008264
3543	0.000008545	9047	0.000010094	13081	0.000010332
3544	0.000008545	9049	0.000010094	13083	0.000008002
3545	0.000008358	9051	0.000010094	13084	0.00000855
3546	0.000008545	9053	0.000010094	13085	0.000008001
3547	0.00000828	9054	0.000008264	13086	0.000007722
3548	0.000008545	9055	0.000010094	13109	0.000007722
3549	0.00000855	9056	0.000010094	13340	0.000008064
3550	0.000008251	9057	0.000010094	13408	0.000008347
3552	0.000008545	9060	0.000010094	13409	0.000008347

3554	0.00000789	9061	0.000010094	13410	0.000008066
3555	0.00000789	9063	0.000007722	13411	0.000008059
3556	0.00000789	9068	0.000010094	13474	0.000007763
3558	0.00000833	9070	0.000007948	13475	0.00000789
3562	0.00000855	9071	0.000007948	13476	0.00000789
3563	0.000008545	9073	0.000007985	13561	0.000008066
3564	0.000008545	9075	0.000007985	13667	0.000007553
3566	0.000008254	9076	0.000010094	13668	0.000008359
3567	0.000008545	9077	0.000008264	13684	0.000007953
3568	0.000008279	9078	0.000008264	13711	0.000008083
3569	0.000008545	9079	0.000008022	13729	0.000008359
3572	0.000008545	9080	0.000007523	13846	0.000008359
3581	0.000008545	9081	0.000008264	13876	0.000008085
3582	0.000008545	9082	0.000008264	13940	0.000008083
3583	0.000008545	9083	0.000008045	14313	0.000008361
3595	0.000008545	9088	0.000007722	14317	0.000008361
3600	0.000008545	9089	0.000007721	14321	0.000008086
3614	0.000008545	9092	0.000007468	14322	0.000007555
3618	0.000008545	9094	0.000007493	14336	0.000007952
3642	0.000008545	9095	0.000008011	14445	0.000008086
3643	0.000008545	9101	0.000006901	14627	0.000008361
3644	0.000008545	9106	0.000010094	14670	0.000008378
3741	0.000008545	9107	0.000008014	14713	0.000008378
3742	0.000008545	9109	0.000008012	14714	0.000007564
5000	0.000010332	9112	0.000008011	14807	0.000008095
5296	0.000007937	9115	0.000008011	15037	0.000008375
5310	0.000010332	9116	0.00000801	15042	0.000008099
5311	0.000010332	9117	0.000008012	15050	0.000008099
5324	0.000010332	9123	0.000008264	15052	0.000008102
5325	0.000010332	9124	0.000008264	15067	0.000008378
5333	0.00001032	9195	0.000008264	15145	0.000010094
5347	0.000010332	9196	0.000008264	15148	0.000008264
5352	0.000010332	9197	0.000008264	15170	0.000008099
5356	0.000010336	9211	0.000008264	15171	0.000010094
5360	0.000010332	9223	0.000007985	15172	0.000010094
5365	0.000010332	9225	0.000008264	15173	0.000010242
5366	0.000010332	9231	0.000007722	15203	0.000008375
5909	0.000010242	9232	0.000008264	15266	0.000008064
5910	0.00001024	9233	0.000008264	15456	0.000007952
5911	0.000010261	9238	0.000008264	15521	0.000008102
5912	0.000010242	9245	0.000008264	15627	0.000010094
5913	0.000010242	9246	0.000008264	15628	0.000008099

5914	0.000010242	9265	0.000008264	15666	0.000007873
5915	0.000010243	9266	0.000008264	15667	0.000008002
5917	0.000009791	9634	0.000010199	15678	0.000008264
5918	0.000009831	9798	0.000008264	15691	0.000010332
5919	0.000010242	10204	0.000008264	15703	0.000008545
5921	0.000010242	10274	0.000008002	15723	0.000010242
5922	0.000010242	10275	0.000008002	15761	0.000008264
5923	0.000010242	10333	0.000008545	15771	0.00000789
5925	0.000010242	10399	0.000007722	15836	0.000007985
5926	0.000010242	10400	0.000007722	16084	0.000007952
5947	0.000010242	10401	0.000007722	16401	0.000008103
5951	0.000010242	10541	0.000008264	16515	0.000008503
6007	0.000007879	10544	0.000008545	16590	0.000008373
6027	0.000008476	10557	0.000008264	16728	0.000007566
6034	0.000008678	10558	0.000008545	16742	0.000008545
6041	0.000008458	10562	0.000008264	16753	0.00000789
6045	0.000008407	10563	0.000007722	16816	0.000008373
6141	0.000010242	10564	0.000008545	16821	0.000008097
6142	0.000010242	10601	0.000007722	16824	0.000008097
6395	0.000008002	11289	0.000010332	16829	0.000008373
6538	0.000008264	11459	0.000008063	16830	0.000008373

46. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Greater Los Angeles County Vector Control District to the Little Lake Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District
57	0.000000305	6538	0.000000241	11459	0.000000235
162	0.000000241	6703	0.000000305	11460	0.000000235
270	0.000000241	6712	0.000000233	11496	0.000000235
1759	0.000000228	6713	0.000000233	11500	0.000000235
1762	0.000000233	6724	0.000000228	11501	0.000000235
1763	0.000000225	6766	0.000000237	11502	0.000000235
1764	0.000000229	6769	0	11503	0.000000235

1769	0.000000235	6773	0.000000235	11505	0.000000235
1831	0.000000224	6774	0.000000237	11512	0.000000241
1955	0.000000305	6794	0.000000224	11543	0.00000025
3264	0.000000234	6795	0.000000224	11878	0.000000224
3342	0.000000284	6802	0.000000233	11999	0.000000241
3503	0.000000241	6821	0.000000228	12000	0.000000232
3504	0.000000241	6871	0.000000235	12001	0.000000241
3508	0.00000025	6872	0.000000235	12002	0.000000224
3511	0.00000025	6877	0.000000235	12003	0.000000232
3517	0.000000242	6879	0.000000235	12006	0.000000224
3523	0.000000242	6880	0.000000227	12007	0.000000233
3524	0.000000225	6882	0.000000228	12056	0.000000241
3525	0.000000227	6886	0.00000023	12057	0.000000233
3526	0.000000215	6887	0.000000233	12058	0.000000215
3527	0.000000212	6888	0.000000233	12403	0.000000232
3528	0.000000241	6897	0.000000228	12404	0.000000231
3529	0.00000025	6903	0.000000233	12405	0.000000232
3530	0.00000025	6908	0.000000235	12428	0.000000235
3531	0.000000242	6910	0.000000228	12429	0.000000235
3532	0.000000242	6912	0.000000223	12967	0.00000025
3533	0.000000244	7696	0.000000241	12968	0.00000025
3534	0.000000244	8405	0.000000241	13050	0.000000241
3535	0.000000225	8409	0.000000241	13055	0.000000241
3536	0.000000242	8601	0.000000241	13056	0.000000235
3538	0.000000229	9010	0.0000003	13057	0.000000235
3540	0.00000025	9015	0.0000003	13061	0.00000025
3541	0.00000025	9042	0.000000295	13078	0.000000241
3542	0.00000025	9044	0.000000288	13081	0.000000308
3543	0.00000025	9047	0.0000003	13083	0.000000233
3544	0.00000025	9049	0.0000003	13084	0.000000248
3545	0.000000245	9051	0.0000003	13085	0.000000233
3546	0.00000025	9053	0.0000003	13086	0.000000224
3547	0.000000242	9054	0.000000241	13109	0.000000224
3548	0.00000025	9055	0.0000003	13340	0.000000235
3549	0.000000248	9056	0.0000003	13408	0.000000244
3550	0.000000241	9057	0.0000003	13409	0.000000244
3552	0.00000025	9060	0.0000003	13410	0.000000235
3554	0.000000229	9061	0.0000003	13411	0.000000235
3555	0.000000229	9063	0.000000224	13474	0.000000225

3556	0.000000229	9068	0.0000003	13475	0.000000229
3558	0.000000243	9070	0.000000231	13476	0.000000229
3562	0.000000248	9071	0.000000231	13561	0.000000235
3563	0.00000025	9073	0.000000232	13667	0.000000219
3564	0.00000025	9075	0.000000232	13668	0.000000245
3566	0.000000241	9076	0.0000003	13684	0.000000231
3567	0.00000025	9077	0.000000241	13711	0.000000236
3568	0.000000242	9078	0.000000241	13729	0.000000245
3569	0.00000025	9079	0.000000233	13846	0.000000245
3572	0.00000025	9080	0.000000218	13876	0.000000236
3581	0.00000025	9081	0.000000241	13940	0.000000236
3582	0.00000025	9082	0.000000241	14313	0.000000245
3583	0.00000025	9083	0.000000234	14317	0.000000245
3595	0.00000025	9088	0.000000224	14321	0.000000236
3600	0.00000025	9089	0.000000223	14322	0.000000219
3614	0.00000025	9092	0.000000215	14336	0.000000231
3618	0.00000025	9094	0.000000216	14445	0.000000236
3642	0.00000025	9095	0.000000233	14627	0.000000245
3643	0.00000025	9101	0.000000197	14670	0.000000245
3644	0.00000025	9106	0.0000003	14713	0.000000245
3741	0.00000025	9107	0.000000234	14714	0.000000219
3742	0.00000025	9109	0.000000233	14807	0.000000236
5000	0.000000308	9112	0.000000233	15037	0.000000245
5036	0.000000308	9115	0.000000233	15042	0.000000236
5296	0.000000243	9116	0.000000233	15050	0.000000236
5310	0.000000308	9117	0.000000233	15052	0.000000236
5311	0.000000308	9123	0.000000241	15067	0.000000245
5324	0.000000308	9124	0.000000241	15145	0.0000003
5325	0.000000308	9195	0.000000241	15148	0.000000241
5333	0.000000314	9196	0.000000241	15170	0.000000236
5347	0.000000308	9197	0.000000241	15171	0.0000003
5352	0.000000308	9211	0.000000241	15172	0.0000003
5356	0.000000308	9223	0.000000232	15173	0.000000305
5360	0.000000308	9225	0.000000241	15203	0.000000245
5365	0.000000308	9231	0.000000224	15266	0.000000235
5366	0.000000308	9232	0.000000241	15456	0.000000231
5909	0.000000305	9233	0.000000241	15521	0.000000236
5910	0.000000303	9238	0.000000241	15627	0.0000003
5911	0.000000293	9245	0.000000241	15628	0.000000236

5912	0.000000305	9246	0.000000241	15666	0.000000228
5913	0.000000305	9265	0.000000241	15667	0.000000233
5914	0.000000305	9266	0.000000241	15678	0.000000241
5915	0.000000305	9634	0.000000304	15691	0.000000308
5917	0.000000285	9798	0.000000241	15703	0.00000025
5918	0.000000295	10204	0.000000241	15723	0.000000305
5919	0.000000305	10274	0.000000233	15761	0.000000241
5921	0.000000305	10275	0.000000233	15771	0.000000229
5922	0.000000305	10333	0.00000025	15836	0.000000232
5923	0.000000305	10399	0.000000224	16084	0.000000231
5925	0.000000305	10400	0.000000224	16401	0.000000236
5926	0.000000305	10401	0.000000224	16515	0.000000249
5947	0.000000305	10541	0.000000241	16590	0.000000245
5951	0.000000305	10544	0.00000025	16728	0.000000219
6007	0.000000229	10557	0.000000241	16742	0.00000025
6027	0.00000025	10558	0.00000025	16753	0.000000229
6034	0.000000254	10562	0.000000241	16816	0.000000245
6041	0.000000247	10563	0.000000224	16821	0.000000236
6045	0.000000246	10564	0.00000025	16824	0.000000236
6141	0.000000305	10601	0.000000224	16829	0.000000245
6142	0.000000305	11289	0.000000308	16830	0.000000245
6395	0.000000233				

47. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the La Habra Heights County Water District to the Little Lake Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District
8405	0	9223	0	9225	0

48. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2021-03 with the Board of Equalization pursuant to

Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2021-03 territory shall be transferred from the Water Replenishment District of Southern California to the Little Lake Cemetery District.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Little Lake Cemetery District
57	0.000000135	6538	0.000000113	11459	0.000000111
270	0.000000113	6703	0.000000135	11460	0.00000011
1759	0.000000109	6712	0.00000011	11496	0.000000111
1762	0.00000011	6713	0.00000011	11500	0.000000111
1763	0.000000107	6724	0.000000108	11501	0.00000011
1764	0.000000109	6766	0.000000112	11502	0.000000111
1769	0.000000111	6769	0	11503	0.00000011
1831	0.000000107	6773	0.000000111	11505	0.000000111
1955	0.000000135	6774	0.000000112	11512	0.000000113
3264	0.000000132	6794	0.000000107	11543	0.000000116
3342	0.000000091	6795	0.000000107	11878	0.000000107
3503	0.000000113	6802	0.00000011	11999	0.000000113
3504	0.000000113	6821	0.000000109	12000	0.00000011
3508	0.000000116	6871	0.000000111	12001	0.000000113
3511	0.000000116	6872	0.000000111	12002	0.000000107
3517	0.000000113	6877	0.00000011	12003	0.00000011
3523	0.000000113	6879	0.000000111	12006	0.000000107
3524	0.000000107	6880	0.000000108	12007	0.00000011
3525	0.000000109	6882	0.000000109	12056	0.000000114
3526	0.000000104	6886	0.000000107	12057	0.00000011
3527	0.000000107	6887	0.00000011	12058	0.000000104
3528	0.000000113	6888	0.00000011	12403	0.00000011
3529	0.000000116	6897	0.000000109	12404	0.000000109
3530	0.000000116	6903	0.00000011	12405	0.000000109
3531	0.000000113	6908	0.000000111	12428	0.000000111
3532	0.000000116	6910	0.000000109	12429	0.000000111
3533	0.000000114	6912	0.000000107	12967	0.000000116
3534	0.000000114	7696	0.000000113	12968	0.000000116
3535	0.000000107	8405	0.000000113	13050	0.000000113

3536	0.000000113	8409	0.000000113	13055	0.000000113
3538	0.000000109	8601	0.000000113	13056	0.000000111
3540	0.000000116	9010	0.000000133	13057	0.00000011
3541	0.000000116	9015	0.000000133	13061	0.000000116
3542	0.000000116	9042	0.000000132	13078	0.000000113
3543	0.000000116	9044	0.000000129	13081	0.000000136
3544	0.000000116	9047	0.000000133	13083	0.00000011
3545	0.000000117	9049	0.000000133	13084	0.000000115
3546	0.000000116	9051	0.000000133	13085	0.00000011
3547	0.000000113	9053	0.000000133	13086	0.000000107
3548	0.000000116	9054	0.000000114	13109	0.000000107
3549	0.000000115	9055	0.000000133	13340	0.00000011
3550	0.000000113	9056	0.000000133	13408	0.000000113
3552	0.000000116	9057	0.000000133	13409	0.000000113
3554	0.000000109	9060	0.000000133	13410	0.00000011
3555	0.000000109	9061	0.000000133	13411	0.00000011
3556	0.000000109	9063	0.000000107	13474	0.000000107
3558	0.000000114	9068	0.000000133	13475	0.000000109
3562	0.000000115	9070	0.00000011	13476	0.000000109
3563	0.000000116	9071	0.000000109	13561	0.00000011
3564	0.000000116	9073	0.00000011	13667	0.000000105
3566	0.000000113	9075	0.00000011	13668	0.000000114
3567	0.000000116	9076	0.000000133	13684	0.000000109
3568	0.000000113	9077	0.000000113	13711	0.000000111
3569	0.000000116	9078	0.000000113	13729	0.000000114
3572	0.000000116	9079	0.00000011	13846	0.000000114
3581	0.000000116	9080	0.000000104	13876	0.000000111
3582	0.000000116	9081	0.000000113	13940	0.000000111
3583	0.000000116	9082	0.000000114	14313	0.000000114
3595	0.000000116	9083	0.000000111	14317	0.000000114
3600	0.000000116	9088	0.000000107	14321	0.000000111
3614	0.000000116	9089	0.000000107	14322	0.000000105
3618	0.000000116	9092	0.000000104	14336	0.000000109
3642	0.000000116	9094	0.000000104	14445	0.000000111
3643	0.000000116	9095	0.00000011	14627	0.000000114
3644	0.000000116	9101	0.000000098	14670	0.000000114
3741	0.000000116	9106	0.000000133	14713	0.000000114
3742	0.000000116	9107	0.00000011	14714	0.000000105
5000	0.000000136	9109	0.00000011	14807	0.000000111

5036	0.000000136	9112	0.00000011	15037	0.000000114
5296	0.000000126	9115	0.00000011	15042	0.000000111
5310	0.000000136	9116	0.00000011	15050	0.000000111
5311	0.000000136	9117	0.00000011	15052	0.000000111
5324	0.000000136	9123	0.000000113	15067	0.000000114
5325	0.000000136	9124	0.000000114	15145	0.000000133
5333	0.00000013	9195	0.000000113	15148	0.000000114
5347	0.000000136	9196	0.000000113	15170	0.000000111
5352	0.000000136	9197	0.000000113	15171	0.000000133
5356	0.000000137	9211	0.000000113	15172	0.000000133
5360	0.000000136	9223	0.00000011	15173	0.000000135
5365	0.000000136	9225	0.000000113	15203	0.000000114
5366	0.000000136	9231	0.000000107	15266	0.00000011
5909	0.000000135	9232	0.000000113	15456	0.000000109
5910	0.000000138	9233	0.000000113	15521	0.000000111
5911	0.000000145	9238	0.000000113	15627	0.000000133
5912	0.000000135	9245	0.000000113	15628	0.000000111
5913	0.000000135	9246	0.000000113	15666	0.000000109
5914	0.000000135	9265	0.000000113	15667	0.00000011
5915	0.000000135	9266	0.000000113	15678	0.000000113
5917	0.00000014	9634	0.000000134	15691	0.000000136
5918	0.000000124	9798	0.000000113	15703	0.000000116
5919	0.000000135	10204	0.000000113	15723	0.000000135
5921	0.000000135	10274	0.00000011	15761	0.000000113
5922	0.000000135	10275	0.00000011	15771	0.000000109
5923	0.000000135	10333	0.000000116	15836	0.00000011
5925	0.000000135	10399	0.000000107	16084	0.000000109
5926	0.000000135	10400	0.000000107	16401	0.000000111
5947	0.000000135	10401	0.000000107	16515	0.000000115
5951	0.000000135	10541	0.000000113	16590	0.000000114
6007	0.000000109	10544	0.000000116	16728	0.000000105
6027	0.000000117	10557	0.000000113	16742	0.000000116
6034	0.000000117	10558	0.000000116	16753	0.000000109
6041	0.000000115	10562	0.000000113	16816	0.000000114
6045	0.000000115	10563	0.000000107	16821	0.000000111
6141	0.000000135	10564	0.000000116	16824	0.000000111
6142	0.000000135	10601	0.000000107	16829	0.000000114
6395	0.00000011	11289	0.000000136	16830	0.000000114

49. 3. There shall be no additional transfer of property taxes as a result of Reorganization No. 2021-03.

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

EXHIBIT C

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Artesia Cemetery District

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Downey Cemetery District

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Little Lake Cemetery District

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Mayor
City of Bellflower, California

ATTEST:

City Clerk
City of Bellflower

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Vehicle Parking District No. 1

Mayor
City of Bellflower, California

ATTEST:

City Clerk
City of Bellflower

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Mayor
City of Bell Gardens, California

ATTEST:

City Clerk
City of Cerritos

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(Signed in Counterpart)

EXHIBIT C

PASSED, APPROVED AND ADOPTED this _____ day of _____, 202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

 Mayor
 City of Cerritos, California

ATTEST:

 City Clerk
 City of Cerritos

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Los Cerritos Coyotes Lighting and
Landscaping District

Mayor
City of Cerritos, California

ATTEST:

City Clerk
City of Cerritos

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Mayor
City of Downey, California

ATTEST:

City Clerk
City of Downey

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Downey Lighting District Zone I

Mayor
City of Downey, California

ATTEST:

City Clerk
City of Downey

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Downey Lighting District Zone II

Mayor
City of Downey, California

ATTEST:

City Clerk
City of Downey

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Mayor
City of La Mirada, California

ATTEST:

City Clerk
City of La Mirada

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

City of La Mirada As Successor of
Interest To The La Mirada-Southeast
Recreation and Park District

Mayor
City of La Mirada, California

ATTEST:

City Clerk
City of La Mirada

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Mayor
City of Norwalk, California

ATTEST:

City Clerk
City of Norwalk

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

City of Norwalk As Successor of Interest
To The Norwalk-Southeast Recreation
and Park District

Mayor
City of Norwalk, California

ATTEST:

City Clerk
City of Norwalk

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____, 202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Mayor
City of Paramount, California

ATTEST:

City Clerk
City of Paramount

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Mayor
City of Santa Fe Springs, California

ATTEST:

City Clerk
City of Santa Fe Springs

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Mayor
City of South Gate, California

ATTEST:

City Clerk
City of South Gate

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Greater Los Angeles County Vector Control District

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Greater Los Angeles County Vector Control District

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Greater Los Angeles County Vector Control District

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Greater Los Angeles County Vector Control District

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Greater Los Angeles County Vector Control District

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Greater Los Angeles County Vector Control District

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Greater Los Angeles County Vector Control District

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

County Sanitation District No. 1
of Los Angeles County

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

County Sanitation District No. 2
of Los Angeles County

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

County Sanitation District No. 3
of Los Angeles County

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

County Sanitation District No. 18
of Los Angeles County

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

County Sanitation District No. 19
of Los Angeles County

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

La Habra Heights County Water District

Signature

Print Name and Title

ATTEST:

Secretary

/

(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Water Replenishment District
of Southern California

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

**GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT**

RESOLUTION NO. 2024-09

**A RESOLUTION OF THE GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT BOARD OF TRUSTEES APPROVING A
FIXED ASSETS CAPITALIZATION POLICY**

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

SECTION 1. The Board of Trustees of the Greater Los Angeles County Vector Control District (the “Board”) hereby approves the Fixed Assets Capitalization Policy, attached hereto as Exhibit D.

SECTION 2. The District Secretary shall certify to the passage and adoption of this resolution.

APPROVED AND ADOPTED by the Board of Trustees of the GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT at a regular meeting thereof held on June 13th, 2024 by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

President

ATTEST:

Secretary-Treasurer



District Fixed Assets Capitalization Policy

Resolution No.: 2024-09

Objective: To establish a new capitalization threshold for fixed assets policy effective July 1, 2023.

Policy: Asset acquisitions with a useful life expectancy of greater than one year and with a cost of \$5,000.00 or greater will be capitalized by the District.

All land and building acquisitions or improvements, regardless of price, will be capitalized by the District.

The disposal and depreciation method of fixed assets are set forth in this policy.

I. Capitalization of Fixed Assets:

All assets with a useful life of greater than one year (non-consumable) and costing \$5,000 or more will be capitalized and (except for land) will be recorded in the depreciation records.

The capitalization threshold is the per-unit cost at which a given item qualifies for capitalization.

The cost basis used for determining capitalization shall include all cost associated with acquiring the asset such as tax, freight charges, and installation costs, whether included in the invoice cost of the asset or paid separately.

For example, the following equipment would be considered a fixed asset:

Equipment unit price =	\$4,500.00
Sales Tax =	\$ 472.50 (10.5% tax rate)
Installation Cost =	\$ 100.00
Total Cost =	\$5,072.50

Any asset that does not meet the above criteria will be expensed such as small tools and equipment or repairs and maintenance.

Building improvements including painting are to be capitalized if they relate to the occupancy of a new facility or a major renovation of an existing facility.

Expenditures incurred in connection with maintaining an existing facility in good working order should be expensed as a repair.

The cost of buildings should include all expenditures related directly to their acquisition or construction. These costs include materials, labor and overhead incurred during construction and fees such as attorney's and architect's and building permits.

II. Surplus Property of Fixed Assets:

When a fixed asset is no longer needed or is inoperable and is not going to be or cannot be repaired, the item shall be sold as surplus property.

Items removed from the inventory of fixed assets shall be reported to the Board of Trustees. The report shall include purchase date, property tag number, make and model, and serial number if applicable.

Disposal of fixed assets shall be approved by the Board.

Surplus property shall be sold by one of the following methods:

- Through a legal advertisement in a newspaper of general circulation inviting sealed bids; or
- At an auction either conducted by the District or through a professional service; or
- As determined by the Board of Trustees during a public meeting.

Staff shall determine a fair price for the property and set a minimum bid on those items believed to have value. The District shall accept the highest bid for items sold at auction or through a sealed bid process.

No surplus property will be sold to employees or Board of Trustee members.

Items not sold may be donated to another governmental agency, non-profit organization, scrapped for parts, recycled, or properly disposed of in accordance with the Environmental Protection Agency.

Proceeds from the sale of surplus property shall be treated as revenue for the fiscal year in which the property was sold.

III. Depreciation of Fixed Assets:

The method for depreciation is computed using the straight-line method over the estimated service lives of the assets.

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

<u>Asset Class</u>	<u>Useful Lives</u>
Buildings and Improvements	10-50 years
Vehicles (Autos, Trucks, Bus)	5-10 years
Machinery and Equipment	5-10 years
Computers and Hardware	3- 5 years
Furniture and All Other Equipment	5-10 years

EXHIBIT D

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Presentation to the Board of Directors
For the Fiscal Year Ended
June 30, 2023

EXHIBIT E

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 expenses.
- 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, 2023 vs 2022

Revenues & Expenses	2023	2022	Variance
Operating Revenues:			
Charges for Services:			
Property Assessments	\$ 16,722,659	\$ 16,739,410	\$ (16,751)
Penalties and Fees on Assessments	87,288	79,277	8,011
Other Revenue	93,849	227,135	(133,286)
Non-Operating Revenues:			
Property Taxes @ 8.2% Increase	2,510,722	2,319,762	190,960
Investment Earnings	391,192	(321,262)	712,454
Total Revenues	<u>19,805,710</u>	<u>19,044,322</u>	<u>761,388</u>
Expenses:			
Salaries & Wages	8,898,073	8,566,682	331,391
Employee Benefits	3,916,479	4,509,025	(592,546)
Materials & Services	3,030,827	2,472,060	558,767
Insurance	341,909	285,447	56,462
Depreciation Expense	486,844	490,104	(3,260)
Total Expenses	<u>16,674,132</u>	<u>16,323,318</u>	<u>350,814</u>
Change in Revenues & Expenses	<u>\$ 3,131,578</u>	<u>\$ 2,721,004</u>	<u>\$ 410,574</u>
Capital Outlay:			
Capital Asset Additions	\$ (399,796)	\$ (299,877)	\$ (99,919)
Depreciation Expense	486,844	490,104	(3,260)
Change in Capital Expense	<u>\$ 87,048</u>	<u>\$ 190,227</u>	<u>\$ (103,179)</u>
Cash & Investments	<u>\$ 21,563,588</u>	<u>\$ 19,019,778</u>	<u>\$ 2,543,810</u>
Quick Summary:			
Change in Revenues & Expenses	\$ 3,131,578		
Change in Capital Expense	87,048		
Change in Cash & Investments	<u>\$ 3,218,626</u>	Approximately	<u>\$ 674,816</u>
Compensated Absences			\$ 373
OPEB Expense			178,946
Pension Expense			537,981
Total			<u>\$ 717,300</u>
Investment Earnings to Portfolio	<u>1.93%</u>	Expected 2.4%	

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Report to the Board of Directors

**For the Fiscal Year Ended
June 30, 2023**

EXHIBIT E

NIGRO & NIGRO^{PC}

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

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For the Fiscal Year Ended June 30, 2023

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EXHIBIT E



Board of Directors
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, 2023. 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 Directors 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
June 13, 2024

Required Communications

EXHIBIT E

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Required Communications

For the Fiscal Year Ended June 30, 2023

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 June 1, 2023. 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, 2023

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 Analysis2. Required Pension Plan Disclosures3. 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 Directors 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 E

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

*Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2023*

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
To adjust depreciation expense			
5890-A-62	Waste Disposal	354.79	
5901-A-10	Depreciation Land Improvements		354.79
Total		354.79	354.79
Adjusting Journal Entries JE # 2			
To reallocate property tax			
4100-A-10	80 A Prop Taxes Current Sec	205,011.68	
4110-A-10	80 C Prop Taxes - Prior Secure	21,059.80	
4115-A-10	80 D Prop Taxes Prior Unsecure	5,337.72	
4120-A-10	80 F Supplement Prop Taxes Cur	24,098.10	
4121-A-10	80 G Supplement Prop Taxes Pr	3,194.92	
4135-A-10	84 D Pen., Int. & Cost Del Tax	2.54	
4140-A-10	86 A Interest from Treas Pool	14,780.44	
4145-A-10	88 F Other State In-Lieu Taxes	4,456.58	
4147-A-10	91 B Other Governmental Agen.	766.93	
4150-A-10	93 E Charges for Service - Oth	52,889.00	
4105-A-10	80 B Prop Taxes Current Unsecu		50,399.98
4122-A-10	AB 1290 Redevelopment		276,741.15
4125-A-10	88 Y Homeowner Prop Tax Relief		4,456.58
Total		331,597.71	331,597.71
Adjusting Journal Entries JE # 3			
To reclass property tax and assessment receivables			
1101-A-10	1261 Taxes Receivable Cur Sec	35,629.57	
1105-A-10	114 Service Charge Rec Cur	201,081.34	
1107-A-10	125 1450 AC Int. Rec	30,826.58	
1108-A-10	141 1599 Due from Other Funds		267,537.49
Total		267,537.49	267,537.49
Adjusting Journal Entries JE # 4			
To adjust vacation accrual			
5122-A-10	Accrued Vacation Expense	193,834.93	
2225-A-10	Accrued Sick and Vacation		193,834.93
Total		193,834.93	193,834.93
	Total Adjusting Journal Entries	793,324.92	793,324.92

**GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2023**

EXHIBIT E

NIGRO & NIGRO^{PC}

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

For the Fiscal Year Ended June 30, 2023

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Financial Section

EXHIBIT E



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, 2023, 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, 2023, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated June 13, 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
June 13, 2024

EXHIBIT E

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2023

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, 2023. 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 17.37%, or \$3,131,578 from the prior year's net position of \$18,032,485 to \$21,164,063, as a result of this year's operations.
- Total revenues from all sources increased by 4.0%, or \$761,388 from \$19,044,322 to \$19,805,710, from the prior year, primarily due to an increase in investment earnings.
- Total expenses for the District's operations increased by 2.15% or \$350,814 from \$16,323,318 to \$16,674,132, from the prior year, primarily due to an increase in materials and services expense.

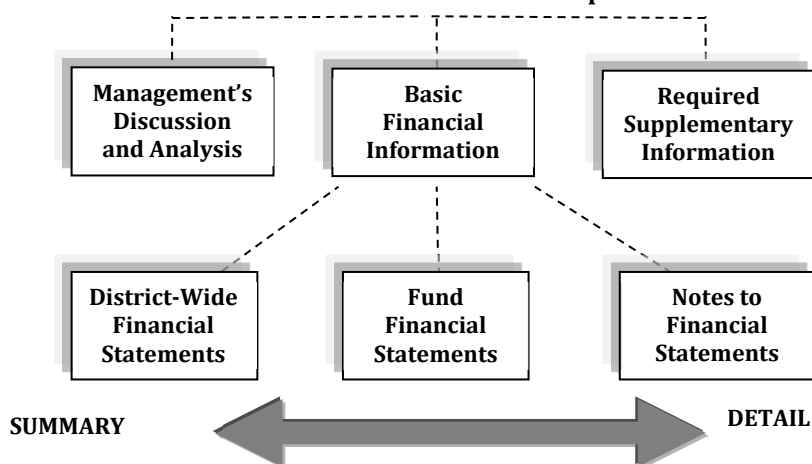
OVERVIEW OF THE FINANCIAL STATEMENTS

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.

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.

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



GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

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, 2023

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, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Assets:			
Current assets	\$ 24,017,058	\$ 21,780,955	\$ 2,236,103
Capital assets, net	<u>7,447,706</u>	<u>7,534,754</u>	<u>(87,048)</u>
Total assets	<u>31,464,764</u>	<u>29,315,709</u>	<u>2,149,055</u>
Deferred outflows of resources	<u>6,878,380</u>	<u>4,151,381</u>	<u>2,726,999</u>
Liabilities:			
Current liabilities	713,263	678,053	35,210
Non-current liabilities	<u>14,908,004</u>	<u>8,863,720</u>	<u>6,044,284</u>
Total liabilities	<u>15,621,267</u>	<u>9,541,773</u>	<u>6,079,494</u>
Deferred inflows of resources	<u>1,557,814</u>	<u>5,892,832</u>	<u>(4,335,018)</u>
Net position:			
Investment in capital assets	7,447,706	7,485,992	(38,286)
Unrestricted	<u>13,716,357</u>	<u>10,546,493</u>	<u>3,169,864</u>
Total net position	<u>\$ 21,164,063</u>	<u>\$ 18,032,485</u>	<u>\$ 3,131,578</u>

At the end of fiscal year 2023, the District shows a positive balance in its unrestricted net position of \$13,716,357 that may be utilized in future years.

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Activities

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Program revenues	\$ 16,809,947	\$ 16,739,410	\$ 70,537
Expenses	<u>(16,674,132)</u>	<u>(16,323,318)</u>	<u>(350,814)</u>
Net program revenue	135,815	416,092	(280,277)
General revenues	<u>2,995,763</u>	<u>2,304,912</u>	<u>690,851</u>
Change in net position	3,131,578	2,721,004	410,574
Net position - beginning of year	<u>18,032,485</u>	<u>15,311,481</u>	<u>2,721,004</u>
Net position - end of year	<u>\$ 21,164,063</u>	<u>\$ 18,032,485</u>	<u>\$ 3,131,578</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

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 \$3,131,578 during the fiscal year ended June 30, 2023.

Table A-3: Total Revenues

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Program revenues:			
Property assessments	\$ 16,722,659	\$ 16,739,410	\$ (16,751)
Penalties and fees on assessments	87,288	-	87,288
Total program revenues	<u>16,809,947</u>	<u>16,739,410</u>	<u>70,537</u>
General revenues:			
Property taxes	2,510,722	2,319,762	190,960
Investment income (loss)	391,192	(241,985)	633,177
Other revenue	93,849	227,135	(133,286)
Total general revenues	<u>2,995,763</u>	<u>2,304,912</u>	<u>690,851</u>
Total revenues	<u>\$ 19,805,710</u>	<u>\$ 19,044,322</u>	<u>\$ 761,388</u>

Total revenues from all sources increased by 4.0%, or \$761,388 from \$19,044,322 to \$19,805,710, from the prior year, primarily due to an increase in investment earnings.

Table A-4: Total Expenses

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and wages	\$ 8,898,073	\$ 8,566,682	\$ 331,391
Employee benefits	3,457,944	4,138,840	(680,896)
Materials and services	3,030,827	2,472,050	558,777
Insurance	800,444	655,642	144,802
Depreciation expense	486,844	490,104	(3,260)
Total expenses	<u>\$ 16,674,132</u>	<u>\$ 16,323,318</u>	<u>\$ 350,814</u>

Total expenses for the District's operations increased by 2.15% or \$350,814 from \$16,323,318 to \$16,674,132, from the prior year, primarily due to an increase materials and services expense.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2023

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, 2023, the District reported a total fund balance of \$23,083,434. An amount of \$13,095,682 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 \$1,866,523 more than actual. The variance is principally due to over-budgeting \$942,536 for materials and services expense. Actual revenues were greater than the anticipated budget by \$283,715.

CAPITAL ASSET ADMINISTRATION

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

	Balance	Balance
	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Capital assets:		
Non-depreciable assets	\$ 2,228,045	\$ 2,228,045
Depreciable assets	13,683,539	13,283,743
Accumulated depreciation	<u>(8,463,878)</u>	<u>(7,977,034)</u>
Total capital assets, net	<u>\$ 7,447,706</u>	<u>\$ 7,534,754</u>

At the end of fiscal year 2023, the District's investment in capital assets amounted to \$7,447,706 (net of accumulated depreciation). This investment in capital assets includes structures, improvements, vehicles and equipment. Major capital asset additions during the year include various vehicles, improvements, and equipment totaling \$399,796.

See Note 4 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, 2023

	Governmental Activities
	2023
<u>ASSETS</u>	
Current assets:	
Cash and investments (Note 2)	\$ 21,563,588
Accrued interest receivable	154,271
Property assessments receivable	598,422
Property tax receivable	122,401
Deposits with Vector Control Joint Powers Agency (VCJPA) (Note 3)	<u>1,578,376</u>
Total current assets	<u>24,017,058</u>
Non-current assets:	
Capital assets – not being depreciated (Note 4)	2,228,045
Capital assets – being depreciated, net (Note 4)	<u>5,219,661</u>
Total non-current assets	<u>7,447,706</u>
Total assets	<u>31,464,764</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred amounts related to net OPEB liability (Note 6)	2,641,033
Deferred amounts related to net pension liability (Note 7)	<u>4,237,347</u>
Total deferred outflows of resources	<u>6,878,380</u>
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable and accrued expenses	363,579
Accrued salaries and benefits	236,381
Long-term liabilities – due in one year:	
Compensated absences (Note 5)	<u>113,303</u>
Total current liabilities	<u>713,263</u>
Non-current liabilities:	
Long-term liabilities – due in more than one year:	
Compensated absences (Note 5)	545,525
Net OPEB liability (Note 6)	5,580,419
Net pension liability (Note 7)	<u>8,782,060</u>
Total non-current liabilities	<u>14,908,004</u>
Total liabilities	<u>15,621,267</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred amounts related to net OPEB liability (Note 6)	1,277,670
Deferred amounts related to net pension liability (Note 7)	<u>280,144</u>
Total deferred inflows of resources	<u>1,557,814</u>
<u>NET POSITION</u>	
Investment in capital assets	7,447,706
Unrestricted	<u>13,716,357</u>
Total net position	<u>\$ 21,164,063</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Statement of Activities

For the Fiscal Year Ended June 30, 2023

	<u>Governmental Activities</u>
	<u>2023</u>
Expenses:	
Mosquito and vector control:	
Salaries and wages	\$ 8,898,073
Employee benefits	3,457,944
Materials and services	3,030,827
Insurance	800,444
Depreciation expense	486,844
Total expenses	<u>16,674,132</u>
Program revenues:	
Charges for services:	
Property assessments	16,722,659
Penalties and fees on assessments	87,288
Total program revenues	<u>16,809,947</u>
Net (expense) revenue	<u>135,815</u>
General revenues:	
Property taxes	2,510,722
Investment income, net	391,192
Other revenue	93,849
Total general revenues	<u>2,995,763</u>
Change in net position	3,131,578
Net position:	
Beginning of year	<u>18,032,485</u>
End of year	<u><u>\$ 21,164,063</u></u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Balance Sheet – Governmental Funds
June 30, 2023

<u>ASSETS</u>	<u>General Fund</u>
	<u>2023</u>
Assets:	
Cash and investments	\$ 21,563,588
Accrued interest receivable	154,271
Property assessments receivable	598,422
Property tax receivable	122,401
Deposits with Vector Control Joint Powers Agency (VCJPA)	<u>1,578,376</u>
Total assets	<u>\$ 24,017,058</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>	
Liabilities:	
Accounts payable and accrued expenses	\$ 363,579
Accrued salaries and benefits	<u>236,381</u>
Total liabilities	<u>599,960</u>
Deferred inflows of resources:	
Unavailable revenues	<u>333,664</u>
Total deferred inflows of resources	<u>333,664</u>
Fund balance: (Note 8)	
Nonspendable	1,578,376
Committed	7,750,548
Assigned	658,828
Unassigned	<u>13,095,682</u>
Total fund balance	<u>23,083,434</u>
Total liabilities, deferred inflows of resources and fund balance	<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, 2023*

	<u>2023</u>
Fund Balance – Governmental Funds	<u>\$ 23,083,434</u>
Amounts reported for governmental activities in the statement of net position are different because:	
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.	7,447,706
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.	6,878,380
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:	
Unavailable revenues	333,664
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:	
Compensated absences	(658,828)
Net OPEB liability	(5,580,419)
Net pension liability	(8,782,060)
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.	<u>(1,557,814)</u>
Total adjustments	<u>(1,919,371)</u>
Net Position – Governmental Activities	<u><u>\$ 21,164,063</u></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, 2023*

	<u>General Fund</u>
	<u>2023</u>
Revenues:	
Property assessments	\$ 16,667,033
Penalties and fees on assessments	87,288
Property taxes	2,506,612
Investment income, net	400,440
Other revenues	93,849
Total revenues	<u>19,755,222</u>
Expenditures:	
Current:	
Salaries and wages	8,899,046
Employee benefits	4,474,871
Materials and services	3,030,827
Insurance	800,444
Capital outlay	399,796
Total expenditures	<u>17,604,984</u>
Net change in fund balance	2,150,238
Fund balance:	
Beginning of year	<u>20,933,196</u>
End of year	<u><u>\$ 23,083,434</u></u>

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, 2023

	<u>2023</u>
Net Change in Fund Balance – Governmental Funds	<u>\$ 2,150,238</u>
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	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 compensated absences	973
Net change in net OPEB liability and related deferred resources	178,946
Net change in net pension liability and related deferred resources	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	399,796
Depreciation expense	<u>(486,844)</u>
Total adjustments	<u>981,340</u>
Change in Net Position – Governmental Activities	<u><u>\$ 3,131,578</u></u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The Greater Los Angeles County Vector Control District (District) has two locations located in Santa Fe Springs and Sylmar, 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 following 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, 2023

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, 2023

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. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. 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.

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, 2023

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. 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.

5. 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.

6. 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, 2021
Measurement Date June 30, 2022
Measurement Period July 1, 2021 to June 30, 2022

7. 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, 2021
Measurement Date June 30, 2022
Measurement Period July 1, 2021 to June 30, 2022

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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)

8. Net Position

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

- **Investment in capital assets** – This component of net position consists of capital assets net of accumulated depreciation.
- **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.

9. 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.

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.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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)

9. Fund Balances (continued)

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, 2023

NOTE 2 – CASH AND INVESTMENTS

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

Description	Balance
Cash and cash equivalents	\$ 21,563,588
Total cash and investments	\$ 21,563,588

Cash and investments consisted of the following:

Description	Balance
Cash on hand	\$ 500
Demand deposits with financial institutions	493,729
Deposits with the Los Angeles County Pooled Investment Fund (LACPIF)	520,231
Deposits with the California Local Agency Investment Fund (LAIF)	16,866,877
CalTRUST Investment Pool	3,682,251
Total cash and investments	\$ 21,563,588

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 2023, the carrying amount of the District's demand deposits were \$493,729, and the financial institution's balance was \$851,305. The net difference of \$357,576 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. \$601,305 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, 2023

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, 2023, the District held \$520,231 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, 2023, the District held \$16,866,877 in LAIF.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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, 2023, the District held \$3,682,251 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, 2023, 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 – 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 10 for further information.

The District's share of the VCJPA's Members Property Contingency Fund balance as of June 30, 2023 totaled \$1,578,376. 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, 2023

NOTE 4 – CAPITAL ASSETS

Changes in capital assets for the year were as follows:

	<u>Balance July 1, 2022</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2023</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	7,948,025	9,740	-	7,957,765
Machinery	318,533	2,596	-	321,129
Equipment	1,171,001	4,714	-	1,175,715
Furniture and fixtures	331,737	2,545	-	334,282
Vehicles	3,514,447	380,201	-	3,894,648
Total depreciable capital assets	<u>13,283,743</u>	<u>399,796</u>	<u>-</u>	<u>13,683,539</u>
Accumulated depreciation:				
Building and improvements	(3,568,347)	(199,442)	-	(3,767,789)
Machinery	(264,745)	(9,055)	-	(273,800)
Equipment	(1,009,255)	(45,875)	-	(1,055,130)
Furniture and fixtures	(298,750)	(8,170)	-	(306,920)
Vehicles	(2,835,937)	(224,302)	-	(3,060,239)
Total accumulated depreciation	<u>(7,977,034)</u>	<u>(486,844)</u>	<u>-</u>	<u>(8,463,878)</u>
Total depreciable capital assets, net	<u>5,306,709</u>	<u>(87,048)</u>	<u>-</u>	<u>5,219,661</u>
Total capital assets, net	<u>\$ 7,534,754</u>	<u>\$ (87,048)</u>	<u>\$ -</u>	<u>\$ 7,447,706</u>

NOTE 5 – COMPENSATED ABSENCES

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

<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$ 659,801	\$ 439,458	\$ (440,431)	\$ 658,828	\$ 113,303	\$ 545,525

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 6 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY

Summary

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

Description	2023
OPEB related deferred outflows	\$ 2,641,033
Net other post-employment benefits liability	5,580,419
OPEB related deferred inflows	1,277,670

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 2023, the PEMHCA minimum contribution was \$151. 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 2023, the PEMHCA minimum contribution was \$151. 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, 2023

NOTE 6 – 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 \$149 per month in 2022 and increased to \$151 per month in 2023.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 6 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (continued)

Employees covered by benefit terms

At June 30, 2023, the following employees were covered by the benefit terms:

Description	2023
Inactive plan members or beneficiaries currently receiving benefit payments	32
Inactive plan members entitled to but not yet receiving benefit payments	4
Active plan members	93
Total	129

A. Total Net OPEB Liability

The District's total net OPEB liability of \$5,580,419 as of June 30, 2023 was measured as of June 30, 2022 (Measurement Date), and was determined by an actuarial valuation as of June 30, 2021.

Actuarial assumptions and other inputs

The total net OPEB liability in the June 30, 2022 (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, 2021
Measurement Date	June 30, 2022
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	5.8% in 2023 decreasing to 3.9% by 2076
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 Equities	49.0%	4.40%	4.50%
US Fixed Income	23.0%	-1.00%	2.20%
Inflation Assets	5.0%	-1.80%	1.30%
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, 2023

NOTE 6 – 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, 2022 (Measurement Date) actuarial valuation:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at July 1, 2022 (Measurement date July 1, 2021)	\$ 12,693,026	\$ 8,475,805	\$ 4,217,221
Changes for the year:			
Service cost	475,506	-	475,506
Interest	796,175	-	796,175
Employer contributions	-	1,045,210	(1,045,210)
Actual investment income	-	(1,134,580)	1,134,580
Administrative expense	-	(2,147)	2,147
Benefit payments	(445,210)	(445,210)	-
Net changes	826,471	(536,727)	1,363,198
Balance at June 30, 2023 (Measurement date June 30, 2022)	\$ 13,519,497	\$ 7,939,078	\$ 5,580,419

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%
\$ 7,639,384	\$ 5,580,419	\$ 3,901,726

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%
\$ 3,642,873	\$ 5,580,419	\$ 8,033,012

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 6 – 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, 2023, the District recognized OPEB expense/(credit) of \$868,454.

At June 30, 2023, the District reported \$1,363,363 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	\$ 1,047,400	\$ -
Changes in assumptions	812,213	-
Differences between expected and actual experience	97,981	(1,277,670)
Differences between projected and actual earnings on OPEB plan investments	683,439	-
Total Deferred Outflows/(Inflows) of Resources	\$ 2,641,033	\$ (1,277,670)

At June 30, 2023, the District reported \$1,047,400 (\$600,000 cash contributions to trust, \$366,575 in the form of direct benefit payments not reimbursed by the trust, and an implicit subsidy of \$80,825) 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, 2024. Amortization of the \$315,963 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>
2024	\$ 135,292
2025	124,569
2026	37,586
2027	280,500
2028	(65,179)
Thereafter	(196,805)
Total	\$ 315,963

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 7 – PENSION PLAN

Summary

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

<u>Description</u>	<u>2023</u>
Pension related deferred outflows	\$ 4,237,347
Net pension liability	8,782,060
Pension related deferred inflows	280,144

The net pension liability balances have a Measurement Date of June 30, 2022 which is rolled-forward for the District’s fiscal year ended June 30, 2023.

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%	6.750%
Required employer contribution rates:		
Normal Cost Rate	10.870%	7.470%
Payment of Unfunded Liability	\$704,946	\$9,344

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, 2022 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, 2023

NOTE 7 – 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, 2022 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, 2023, (Measurement Date June 30, 2022) were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 1,066,193	\$ 359,066	\$ 1,425,259
Contributions – members	247,736	316,295	564,031
Total contributions	\$ 1,313,929	\$ 675,361	\$ 1,989,290

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, 2023

NOTE 7 – 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, 2022, 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, 2021, rolled forward to June 30, 2022, 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, 2022:

<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, 2021 (Measurement Date)	\$ 31,903,421	\$ 27,803,253	\$ 4,100,168
Balance as of June 30, 2022 (Measurement Date)	34,845,360	26,063,300	8,782,060
Change in Plan Net Pension Liability	\$ 2,941,939	\$ (1,739,953)	\$ 4,681,892

The District’s proportionate share percentage of the net pension liability for the June 30, 2022, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2023</u>	<u>Fiscal Year Ending June 30, 2022</u>	
Measurement Date	June 30, 2022	June 30, 2021	
Percentage of Risk Pool Net Pension Liability	0.187682%	0.215934%	-0.028252%
Percentage of Plan (PERF C) Net Pension Liability	0.076030%	0.075813%	0.000217%

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 7 – 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, 2023, the District recognized pension expense of \$584,378. At June 30, 2023, 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	\$ 1,425,259	\$ -
Difference between actual and proportionate share of employer contributions	53,448	(51,197)
Adjustment due to differences in proportions	73,733	(110,828)
Differences between expected and actual experience	176,361	(118,119)
Differences between projected and actual earnings on pension plan investments	1,608,640	-
Changes in assumptions	899,906	-
Total Deferred Outflows/(Inflows) of Resources	<u>\$ 4,237,347</u>	<u>\$ (280,144)</u>

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 \$1,425,259 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, 2024. 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>
2024	\$ 705,874
2025	557,293
2026	284,878
2027	983,899
Total	<u>\$ 2,531,944</u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 7 – 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, 2022 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2021, total pension liability. The June 30, 2023, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit 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, 2023

NOTE 7 – 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%. This was a change from the discount rate of 7.15% used in the prior year. 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	\$ 13,532,110	\$ 8,782,060	\$ 4,873,947

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, 2023, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2023.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 - FUND BALANCE

A detailed schedule of fund balances and their funding composition at June 30, 2023 is as follows:

<u>Description</u>	<u>June 30, 2023</u>
Nonspendable:	
Deposits	<u>\$ 1,578,376</u>
Committed:	
Facility expansion project	2,100,000
Disease emergency	1,571,248
Capital asset replacement	1,703,246
Operations	849,573
Other postemployment benefits	1,000,696
Earthquake emergency	230,382
Vehicle replacement	<u>295,403</u>
Total committed:	<u>7,750,548</u>
Assigned:	
Compensated absences	<u>658,828</u>
Unassigned:	
Unassigned	<u>13,095,682</u>
Total fund balances	<u><u>\$ 23,083,434</u></u>

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – 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, 2023, the District contributed \$181,722 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 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District, as a member of the Vector Control Joint Powers Authority (VCJPA) participates in self-insured pools to manage the potential liabilities that may occur from the previously named sources.

The 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, 2023

NOTE 10 – 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, 2023. 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, 2023.

NOTE 11 – 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 12 – SUBSEQUENT EVENTS

On December 5, 2023 the District purchased a building for \$12,080,000 in Pacoima, CA to expand their operations. The District financed the purchase by leasing their two existing buildings in Santa Fe Springs, CA and Los Angeles, CA to the Municipal Finance Corporation for an advance rental payment of \$12,080,000. The Corporation then leased the two buildings back to the District, all for the purpose of assisting the District in financing the acquisition of the building in Pacoima, CA. The lease agreements commence on December 5, 2023 and ends on November 1, 2038, and has an interest rate of 5.07%.

Required Supplementary Information

EXHIBIT F

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Budgetary Comparison Schedule – General Fund

For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for services:				
Property assessments	\$ 17,096,061	\$ 17,096,061	\$ 16,667,033	\$ (429,028)
Penalties and fees on assessments	65,000	65,000	87,288	22,288
Property taxes	2,270,587	2,274,387	2,506,612	232,225
Investment earnings	6,000	15,059	400,440	385,381
Other revenues	33,859	21,000	93,849	72,849
Total revenues	19,471,507	19,471,507	19,755,222	283,715
Expenditures:				
Current:				
Salaries and wages	9,206,422	9,394,172	8,899,046	495,126
Employee benefits	4,669,990	4,809,340	4,474,871	334,469
Materials and services	4,470,762	3,973,363	3,030,827	942,536
Insurance	833,586	832,582	800,444	32,138
Capital outlay	234,050	462,050	399,796	62,254
Total expenditures	19,414,810	19,471,507	17,604,984	1,866,523
Net change in fund balance	\$ 56,697	\$ -	2,150,238	\$ 2,150,238
Fund balance:				
Beginning of year			20,933,196	
End of year			<u>\$ 23,083,434</u>	

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2023

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 Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan's 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	5,102,579	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%

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%.

*Fiscal year 2014 was the first measurement date year of implementation; therefore, only nine years are shown.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Schedule of the Pension Contributions to the Pension Plan

For the Fiscal Year Ended June 30, 2023

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%

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%

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.

*Fiscal year 2015 was the first implementation year; therefore, only nine years are shown.

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, 2023

Fiscal Year Ended	Last Ten Fiscal Years*					
	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Total OPEB liability:						
Service cost	\$ 475,506	\$ 455,456	\$ 442,190	\$ 395,435	\$ 363,525	\$ 352,082
Interest	796,175	906,259	843,072	839,175	781,820	726,872
Changes in assumptions	-	771,290	-	183,429	374,557	-
Differences between expected and actual experience	-	(1,640,130)	-	180,669	-	-
Changes of benefit terms	-	-	-	(1,178,810)	-	-
Benefit payments	(445,210)	(398,252)	(406,270)	(416,484)	(359,327)	(311,901)
Net change in total OPEB liability	826,471	94,623	878,992	3,414	1,160,575	767,053
Total OPEB liability - beginning	12,693,026	12,598,403	11,719,411	11,715,997	10,555,422	9,788,369
Total OPEB liability - ending	13,519,497	12,693,026	12,598,403	11,719,411	11,715,997	10,555,422
Plan fiduciary net position:						
Contributions - employer	1,045,210	998,252	1,006,270	1,016,484	959,327	911,901
Net investment income	(1,134,580)	1,704,968	194,101	284,609	289,861	288,253
Administrative expense	(2,147)	(2,343)	(2,634)	(965)	(1,919)	(1,463)
Other miscellaneous expenses	-	-	-	-	(4,784)	-
Benefit payments	(445,210)	(398,252)	(406,270)	(416,484)	(359,327)	(311,901)
Net change in plan fiduciary net position	(536,727)	2,302,625	791,467	883,644	883,158	886,790
Plan fiduciary net position - beginning	8,475,805	6,173,180	5,381,713	4,498,069	3,614,911	2,728,121
Plan fiduciary net position - ending	7,939,078	8,475,805	6,173,180	5,381,713	4,498,069	3,614,911
District's net OPEB liability	\$ 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	58.72%	66.78%	49.00%	45.92%	38.39%	34.25%
Covered-employee payroll	\$ 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	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

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 except change in discount rate
 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 except change in discount rate

* Fiscal year 2018 was the first year of implementation; therefore, only six 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, 2023

Fiscal Year Ended	Last Ten Fiscal Years*					
	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Actuarially determined contribution	\$ 952,277	\$ 1,031,467	\$ 1,009,988	\$ 955,134	\$ 928,947	\$ 926,042
Contributions in relation to the actuarially determined contributions	(1,047,400)	(1,045,210)	(998,252)	(1,006,270)	(1,016,484)	(959,327)
Contribution deficiency (excess)	\$ (95,123)	\$ (13,743)	\$ 11,736	\$ (51,136)	\$ (87,537)	\$ (33,285)
Covered payroll	\$ 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	11.96%	14.14%	14.41%	14.89%	16.14%	17.12%

Notes to Schedule:

Valuation Date	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 normal	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	Closed period, level percent of pay	(1)	(1)	(1)	(1)	(1)
Amortization period	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
Investment rate of return	6.50%	6.15%	6.95%	7.28%	7.28%	7.28%
Inflation	2.50%	2.50%	2.75%	2.75%	2.75%	2.75%
Payroll increases	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%
Mortality	(2)	(2)	(2)	(2)	(3)	(3)
Morbidity	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
Retirement	(4)	(4)	(4)	(4)	(4)	(4)
Percent Married - Spouse Support	50%	50%	50%	50%	80%	80%
Healthcare trend rates	5.4% to 4.0%	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 2017 Experience Study

(3) CalPERS 2014 Experience Study

(4) CalPERS Public Agency Miscellaneous 2.0% @55 and 2.0% @62

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

Other Independent Auditors' Report

EXHIBIT E



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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 13, 2024.

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.

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
June 13, 2024

EXHIBIT E

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

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VICE PRESIDENT

Ali Saleh, Bell

SECRETARY-TREASURER

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Maria del Pilar Avalos

VERNON

Leticia Lopez

WHITTIER

Jessica Martinez

June 13, 2024

Nigro & Nigro, PC
25220 Hancock Ave., Ste. 400
Murrieta, CA 92562

This representation letter is provided in connection with your audits of the financial statements of the Greater Los Angeles County Vector Control District (District), which comprise the respective financial position of the governmental activities and the general fund as of June 30, 2023, and the respective changes in financial position, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 13, 2024 the following representations made to you during your audit.

Financial Statements

- 6) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 1, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 7) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and required by generally accepted accounting principles to be included in the financial reporting entity.
- 8) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 9) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 10) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

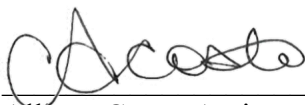
- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 19) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 20) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 21) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 25) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 26) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 28) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 29) The financial statements include all fiduciary activities.
- 30) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
- 31) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 32) Provisions for uncollectible receivables have been properly identified and recorded.

- 33) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of revenues, expenses and changes in net position, and allocations have been made on a reasonable basis.
- 36) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 37) Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 38) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 40) Regarding the non-attest (non-audit) services performed by Nigro & Nigro, we have—
 - 1) Assumed all management responsibilities.
 - 2) Designated management members who has (have) suitable skill, knowledge, or experience to oversee the services.
 - 3) Evaluated the adequacy and results of the services performed.
 - 4) Accepted responsibility for the results of the services.
 - 5) Ensured that the entity's data and records are complete and received sufficient information to oversee the services.



Susanne Klueh, General Manager



Allison Costa, Assistant General Manager



Jessica Andersen, Partner (Eide Bailly)

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Memorandum

To: Board of Trustees

From: Susanne Kluh, General Manager

Date: June 1, 2024

Re: Staff Request for Adjustments to FY 23/24 Budget

As staff were working towards the budget for the coming fiscal year, consideration has also been given to the current budget. Areas of both budget savings and shortcomings have been identified, as we have been winding down FY 23/24 over the past months. Additional funds were needed for outside professional services in the Finance Department for recruitment and interim leadership, the enhancement of the in-house Sterile Insect Technology (SIT) project, and the purchase of three Jeep Wranglers. Lastly, we identified needs in the pesticide budget, some unexpected equipment needs, and would like to prefund the summer advertisement campaign as we are planning to ramp up the public awareness campaign.

Adjustment details and justifications are highlighted below.

Adjustment Details

Outside Professional Services

1. Finance Department

When the Director of Fiscal Operations retired abruptly last summer the District was in need for interim help in the Finance Department, and the Board approved a contract with financial consulting firm Eide Bailey, as well as for the search for new department leadership with assistance from a recruitment firm.

5667-A10	Prof./Temp. services	Increase budgeted amount by \$235,000
5673	SIT Project Debug/Verily	Decrease budgeted amount by \$235,000

2. Security

Due to unfortunate circumstances staff felt it was necessary to hire security for the Santa Fe Springs office.

5667-A10	Prof./Temp. services	Increase budgeted amount by \$123,000
5673	SIT Project Debug/Verily	Decrease budgeted amount by \$123,000

In-house SIT Project

The Sterile Insect Technology (SIT) Committee approved the use of funds from a large sterile male release project in cooperation with Debug/Verily, to move our in-house SIT project forward. The Debug/Verily project was approved as part of the FY23/24 budget but cancelled by the vendor. The **Committee approved \$80,000 from budget item 5673 - SIT Project** with Debug/Verily to be used for:

• Container:	\$8,200	• Worktables & shelving:	\$1000
• Insulation:	\$6,500	• Climate control:	\$2,000
• Construction Materials:	\$1,600	• Lighting:	\$2,000
• Flooring:	\$1,100	• Seasonal staff (2):	\$44,000
• Rearing & Sorting:	\$7000	• Miscellaneous:	<u>\$6,600</u>
		Total:	\$80,000

Vehicle Purchases

As our neighboring district to the north did recently not succeed in increasing their assessment cap in a Proposition 218 vote and are now selling off equipment, we had the unique chance to purchase two right hand drive Jeeps at good value to augment our gutter fleet.

The hard tire Jeep usually operating out of the Santa Fe Springs office, recently succumbed to the stresses of the daily exposure to water and grime in the flood control channels and riverbeds after only five years of use and yearlong attempts to keep it working and as the program had already been limping along using an old spare vehicle for these tasks a new is now needed quickly for the impending mosquito season.

2015 JEEP WRANGLER (right-hand drive)

6010-B-43	Vehicle Purchases	Increase budgeted amount by \$12,500
5673	SIT Project Debug/Verily	Decrease budgeted amount by \$12,500

2014 JEEP WRANGLER (right-hand drive)

6010-B-43	Vehicle Purchases	Increase budgeted amount by \$12,500
5673	SIT Project Debug/Verily	Decrease budgeted amount by \$12,500

JEEP WRANGLER

6010-B-43	Vehicle Purchases	Increase budgeted amount by \$50,000
5673	SIT Project Debug/Verily	Decrease budgeted amount by \$50,000

Pesticides for Underground Storm Drain System Program

Last season the Under Ground Storm Drain System (USD) Program explored a new treatment strategy that resulted in higher pesticide use than anticipated leading to the need for an increase in the (USD) pesticide budget.

5210 B-43	Chemicals & Compounds	Increase budgeted amount by \$5,000
5673	SIT Project Debug/Verily	Decrease budgeted amount by \$5,000

Equipment Needs

Due to unforeseen issues with the light board in truck #119 a new light board is needed for road safety.

6015 B-43	Machinery & equipment	Increase budgeted amount by \$5,000
5673	SIT Project Debug/Verily	Decrease budgeted amount by \$5,000

Additional Funds for Summer Advertisement Campaign

There are additional funds in the account for the cancelled Debug/Verily SIT project and staff recommends using some of it to prefund an enhanced summer advertisement campaign in preparation of the Proposition 218 vote to be held in the fall of 2025.

5675 A-52	Machinery & equipment	Increase budgeted amount by \$100,000
5673	SIT Project Debug/Verily	Decrease budgeted amount by \$100,000

Total Budget Adjustment: \$623,000

Summary

Staff proposes adjusting the FY 21/22 budget to increase the accounts mentioned above by \$623,000 and authorizing the expenditures from the designated accounts to address this need.

There will be sufficient funds in current savings to accommodate these adjustments.

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Vacant

MEMORANDUM

DATE: June 3, 2024

TO: Greater Los Angeles County Vector Control District Board of Trustees

FROM: Susanne Klueh, General Manager

SUBJECT: GLACVCD's 2023 Total Compensation Study Summary & Recommendations

In 2023, the Greater Los Angeles County Vector Control District (the "District") Board of Trustees authorized the Human Resources Department to conduct a classification and compensation study. The study's primary objective was to ensure competitive employee pay, overall improving the attraction and retention of top-quality staff. This memorandum summarizes the Human Resources Department's findings and recommendations based on the comprehensive total compensation study.

Summary of Findings

The comprehensive total compensation study serves to strengthen the District's salary structure and promote equity and competitiveness at the 75th percentile of comparator agencies. The analysis shows that the District's compensation is below market standards.

- The District's **base salaries, overall, in comparison to the 75th percentile are an average of 2.1% below the market.**
- The District's **total compensation, overall, in comparison to the 75th percentile is an average of 5.1% below the market.**

Implementing the outlined recommendations will help align compensation with market standards, in turn attracting and retaining top-quality employees. However, it is recognized that the decision to implement these recommendations depends on financial realities and District strategies.

Methodology

An important step in conducting a market salary study is the determination of appropriate agencies for comparison, including the following areas:

2. **Organization Type and Structure** – It is generally recommended that agencies of a similar size to the District and providing similar services be used as comparators. When it comes to classifications, the size of the organization is not as critical, as these classifications perform similar work. The difference in size of the agency becomes increasingly important when comparing classifications at the management level. The scope of work and responsibility for management becomes

much larger as the organization grows. When it is difficult to find similarly sized agencies, it is important to have a balance of smaller and larger agencies.

2. *Similarity of Population Served, Staff, and Operational Budgets* – These elements provide guidelines concerning resources required (staff and funding) and available for agency services.
3. *Scope of Services Provided* – For most of the District’s classifications, it was important to select agencies providing similar services. Agencies providing similar services are ideal comparators and most comparator agencies surveyed provide similar services to the District. Services including science/laboratory, urban water/stormwater management, public information, education, administration, and vector control were factored into the comparator agency analysis.
4. *Labor Market and Geographical Location* – In the current labor market, many agencies compete for the same pool of qualified employees. The geographical labor market, where the District may be recruiting from or losing employees, was taken into consideration when selecting comparator agencies. Furthermore, by selecting employers within a geographic proximity to the District, the resulting labor market data generally reflects the region’s cost of living, housing costs, growth rate, and other demographic characteristics to the same extent as competing employers of the District.

In 2020, the District’s Board of Trustees contracted Koff & Associates to analyze the factors noted above for a total of nineteen (19) potential agencies to consider as comparators, and the Trustees agreed to the comparators listed below. Furthermore, in 2020, Trustees agreed to exclude water districts, as the District is unable to compete with the amount of funds water districts contribute towards total employee compensation and were therefore considered outliers in data points.

When collecting data from comparator agencies, the goal was to identify possible matches for each “benchmark” classification. Benchmark classifications usually yield sufficient comparison in the current labor market and help anchor the District’s salary structure to the market. Usually, comparable matches are not 100% similar to classifications at an agency, therefore, positions from other agencies are not compared to the District simply based on job titles, but through an in-depth analysis of the whole position using the following factors:

- Definition and job functions;
- Distinguishing characteristics;
- Level within a class series (i.e., entry, experienced, journey, specialist, lead, etc.);
- Reporting relationship structure (e.g., manages through lower-level staff);
- Education and experience requirements;
- Knowledge, skills, and abilities required to perform the work;
- The scope and complexity of the work;
- Independence of action/responsibility;
- The authority delegated to make decisions and take action;
- The responsibility for the work of others, program administration, and for budget dollars;
- Problem solving/ingenuity;
- Contacts with others (both inside and outside the organization);
- Consequences of action and decisions; and
- Working conditions.

For a match to be included, a “likeness” of approximately 70% of the matched classification was used. When an appropriate match was not identified for one classification, a “hybrid” approach was used, which can be functional or represent a span of scope of responsibility. A functional hybrid means the job of one classification at the District is performed by two (2) or more classifications at a comparator agency. If an appropriate match could not be found, then no match was used for comparable data.

Overall, the District’s Human Resources Department surveyed Board-approved comparators to obtain total employee compensation data relevant to benchmark classifications. The comparators and benchmarks utilized in this study are listed below.

Table 1. Comparator Agencies

Agency
City of Downey
City of Lakewood
City of Norwalk
Coachella Valley Mosquito and Vector Control District
Contra Costa Mosquito and Vector Control District
Marin-Sonoma Mosquito and Vector Control District
Northwest Mosquito and Vector Control District
Orange County Mosquito and Vector Control District
Sacramento-Yolo Mosquito and Vector Control District
San Gabriel Valley Mosquito and Vector Control District

Table 2. Benchmark Classifications

Classification Title
Accounting Assistant
Administrative Assistant
Applications Analyst
Assistant General Manager
Clerk of the Board/Executive Assistant (Part-Time)
Communications Manager
Community Liaison
Community Outreach Assistant
Director of Operations
Director of Scientific-Technical Services
Education Program Coordinator
Environmental Program Manager
Facilities & Fleet Maintenance Supervisor
Finance Manager

Classification Title (cont.)
General Manager
GIS/IT Specialist
Human Resources Analyst
Human Resources Manager
Human Resources Specialist
Information Technology Administrator
Maintenance Technician
Operations Assistant
Operations Manager
Operations Supervisor
Payroll Assistant
Public Information Officer
Vector Control Specialist
Vector Ecologist
Vector Field Assistant

Total compensation includes all facets of employee compensation, including monthly salaries, retirement benefits, insurance coverage, and various leave policies excluding sick leave. Total compensation information collected during this study includes the following components:

1. *Monthly Base Salary* – The top of the salary range and/or control point.
2. *Employee Retirement* – Retirement reflects the benefits offered to the majority of the District’s employees:
 - a. PERS or other Pension Formula Cost: The baseline PERS formula is 2.0% @ age 62 for miscellaneous employees. There is typically a cost to the employer for offering a formula with a higher benefit than the baseline formula. For each enhanced formula, the cost to the employer is based on a percentage range calculated by PERS. The midpoint of the range was used, and the percentage was multiplied by the top monthly salary to calculate the cost of the enhanced formula. The percentage value for each enhanced formula is:
 - i. Miscellaneous Employees
 1. 2.0% @ 60: midpoint of range = 1.5%
 2. 2.0% @ 55: midpoint of range = 2.7%
 3. 2.5% @ 55: midpoint of range = 4.9%
 4. 2.7% @ 55: midpoint of range = 6.4%
 5. 3.0% @ 60: midpoint of range = 7.4%
3. *Insurances* – The employer-paid premiums for an employee with family coverage included:
 - a. Cafeteria/Flexible Benefit Plan
 - b. Health
 - c. Dental
 - d. Vision

4. *Leaves* – Other than sick leave, which is usage-based, the number of hours off for which the employer is obligated. All hours have been translated into direct salary costs.
 - a. *Vacation*: The number of paid time off (i.e., vacation) hours available to all employees who have completed five (5) years of employment.
 - b. *Holidays*: The number of holiday hours (including floating hours) available to employees.
 - c. *Administrative*: Administrative (i.e., management or executive) leave is normally the number of paid leave hours available to Fair Labor Standards Act (“FLSA”) Exempt and/or management employees to reward for extraordinary effort (in place of overtime). This leave category may also include personal leave which may be available to augment vacation or other time off.

Data collection spanned from January 2023 through March 2024 and involved an extensive review of comparator agency websites, Knowledge, Skills and Abilities Questionnaires and staff meetings, conversations with Human Resources Departments of comparator agencies, analysis of classification specifications, budget reports, and other relevant documents, such as classification descriptions, memoranda of understanding, and organizational charts.

Raw data and analysis spreadsheets are housed within the District’s Human Resources Department for each benchmark classification. The spreadsheets for each benchmark include top monthly base salary data and total compensation data. When using this survey data to make salary range recommendations and adjustments, the 75th percentile was used rather than the average or median, because the 75th percentile was historically used before the 2020 total compensation study and was recommended by District management to use in this study. The 75th percentile means the recommended salary adjustments, if any, are paying higher salaries than the majority of comparators, in turn allowing the District to adequately compensate, attract, and retain a high-quality workforce.

Internal salary relationships were applied in this study to develop specific salary recommendations for all non-benchmarked classifications. As recommended by Koff & Associates in 2020, the District utilizes internal alignment practices as if the number of staff grew and additional classifications were added or classifications changed. Additionally, the following are standard human resources practices that are commonly applied when making salary recommendations based on internal relationships:

1. Certain internal percentages are often applied. Those that are the most common are:
 - a. The differential between a trainee and experienced (i.e., journey) class in a series (e.g., I/II or Trainee/Experienced) is generally 10% to 15%;
 - b. A lead or advanced journey-level (e.g., Senior-level) class is generally placed 10% to 15% above the journey level.
 - c. A full supervisory class is normally placed at least 10% to 25% above the highest level supervised, depending upon the breadth and scope of supervision.
2. When a market or internal equity adjustment is granted to one class in a series, the other classes in the series are also adjusted accordingly to maintain internal equity.

Findings

Below is a summary of the market’s top monthly salary and total compensation (monthly salary plus benefits) for the benchmark classifications. The summary provided includes the number of matches as well as the percentage above or below the top monthly salary market average and the 75th percentile of comparators. The table is sorted in ascending order based on total compensation, ranging from the most below the 75th percentile to the most above the 75th percentile of comparator percentages.

Table 3. Market Compensation Results Summary

Classification Title	# of Employees in Classification	# of Matches	Top Step % Above or Below Average of Comparators	Total Compensation % Above or Below 75th Percentile of Comparators
Assistant General Manager	1	5	-14.6%	-29.4%
General Manager	1	10	-15.2%	-26.9%
Public Information Officer	1	8	-17.0%	-20.2%
Environmental Program Manager	1	5	-5.0%	-12.9%
Education Program Coordinator	2	6	-4.1%	-10.5%
Human Resources Specialist	1	6	-9.2%	-9.6%
Maintenance Technician	6*	9	-0.1%	-8.4%
Vector Control Specialist	44*	7	-2.3%	-7.6%
GIS/IT Specialist	1	2	-1.6%	-7.1%
Administrative Assistant	2	8	-3.5%	-6.7%
Human Resources Manager	1	4	-5.5%	-6.0%
Finance Manager	1	5	-3.8%	-5.1%
Vector Ecologist	6*	7	-2.7%	-4.8%
Operations Manager	2	2	-3.6%	-4.7%
Communications Manager	1	2	3.0%	-3.0%
Facilities & Fleet Maintenance Supervisor	1	5	0.4%	-2.8%
Information Technology Administrator	1	4	6.1%	-2.3%
Operations Assistant	1	9	-7.7%	-2.3%
Community Outreach Assistant	1	2	-8.0%	-0.8%
Operations Supervisor	6	5	9.6%	-0.7%
Clerk of the Board/Executive Assistant (Part-Time)	1	5	2.6%	-0.7%
Community Liaison	3	4	2.6%	0.0%
Director of Operations	1	4	0.4%	0.0%
Human Resources Analyst	1	6	-0.6%	0.1%
Vector Field Assistant	2	2	-5.8%	0.2%
Accounting Assistant	1	7	-0.2%	0.6%
Director of Scientific-Technical Services	1	6	3.6%	1.3%
Payroll Assistant	1	6	2.0%	1.3%
Applications Analyst	1	2	19.8%	15.1%

*Includes entry-, journey- and/or senior-level positions in the job series.

Recommendations

The total compensation analysis shows the Greater Los Angeles County Vector Control District's compensation is below market standards. Salaries considered, the District falls behind by an average of 2.1%, and total compensation considered, the District falls behind by an average of 5.1%. This disparity is evident when considering that 21 of the 29 positions analyzed fall below the 75th percentile of comparator agencies. Although 72% of classifications are below the 75th percentile, it is recommended that salaries be adjusted for non-contract positions where total compensation falls 3.0% to 29.4% below the 75th percentile of comparator agencies' total compensation. The 3.0% cutoff is due to district-tier benefits and internal salary relationships.

Additionally, noted roles are recommended for reclassification to properly reflect functions and ensure internal equity. For example, the Knowledge, Skills, and Abilities Questionnaires revealed that the Facilities & Fleet Maintenance Supervisor's functions evolved, therefore warranting a title and salary range reclassification. On the other hand, the Vector Ecologist salary range falls below the market, requiring a salary range reclassification. With the Vector Ecologist salary range increasing, the Assistant and Senior Vector Ecologist classifications need corresponding shifts to maintain internal equity.

Lastly, it is recommended that all Fair Labor Standards Act ("FLSA") Exempt employees receive administrative leave in place of overtime pay to maintain fairness and consistency within the organization. Currently, only certain FLSA Exempt employees receive administrative leave. Making administrative leave available to all FLSA-exempt employees mitigates the risk of inequities from varying workloads and ensures that employees are compensated appropriately for their extra efforts. The recommended changes listed here aim to align compensation with market standards ensuring that the District's pay structure reflects accurate roles.

Table 4. Recommendations

Classification Title	# of EEs	Total Compensation % at 75th Percentile of Comparators	Recommended Percentage Change in Top Step Salary
Assistant General Manager	1	-29.4%	13.14%
General Manager	1	-26.9%	0%
Public Information Officer	1	-20.2%	0%
Environmental Program Manager	1	-12.9%	15.97%
Education Program Coordinator <i>Note: Title change to Education Specialist</i>	2	-10.5%	10.38%
Human Resources Specialist	1	-9.6%	10.38%
Maintenance Technician	5	-8.4%	10.38%
Vector Control Specialist	*44	-7.6%	10.38%
GIS/IT Specialist <i>Note: Title change to GIS/IT Analyst</i>	1	-7.1%	7.70%
Administrative Assistant	2	-6.7%	7.70%
Human Resources Manager	1	-6.0%	5.06%
Finance Manager	1	-5.1%	5.06%
Vector Ecologist	*6	-4.8%	5.06%
Operations Manager	2	-4.7%	5.06%
Communications Manager	1	-3.0%	5.06%
Facilities & Fleet Maintenance Supervisor <i>Note: Title change to Facilities & Fleet Maintenance Manager</i>	1	-2.8%	21.84%
Information Technology Administrator	1	-2.3%	0%
Operations Assistant	1	-2.3%	0%
Community Outreach Assistant	1	-0.8%	0%
Operations Supervisor	6	-0.7%	0%
Clerk of the Board/Executive Assistant	1	-0.7%	0%
Community Liaison	3	0.0%	0%
Director of Operations	1	0.0%	0%
Human Resources Analyst	1	0.1%	0%
Vector Field Assistant	2	0.2%	0%
Accounting Assistant	1	0.6%	0%
Director of Scientific-Technical Services	1	1.3%	0%
Payroll Assistant	1	1.3%	0%
Applications Analyst <i>Note: Title change to Applications Analyst</i>	1	15.1%	0%

*Includes entry-, journey-, and/or senior-level positions in the job series.

**Greater Los Angeles County Vector Control District
Job Classifications: 2023-24**

<u>Exempt</u>	<u>Salary Range</u>	<u># of Employees</u>
Clerk of the Board/Executive Assistant (Part-Time)	36	1
Staff Accountant	36	2
Human Resources Analyst	36	2
Applications Analyst	43	1
Environmental Program Manager	43	1
Communications Manager	47	1
Finance Manager	47	1
Human Resources Manager	47	1
Information Technology Administrator	47	1
Operations Manager	47	2
Director of Operations	51	1
Director of Scientific-Technical Services	51	1
Assistant General Manager	57	1
<u>Non-Exempt</u>	<u>Salary Range</u>	<u># of Employees</u>
Maintenance Worker/Janitor	16	1
Vector Field Assistant	16	2
Operations Assistant	16	1
Administrative Assistant	19	2
Junior Programmer (Part-Time)	24	1
Communications Specialist	28	3
Education Specialist	33	2
Assistant Vector Control Specialist	30	4
Maintenance Technician	32	5
Operations Projects Specialist	32	1
Vector Control Specialist	32	38
Assistant Vector Ecologist	34	1
Events & Media Coordinator	36	1
Public Information Coordinator	36	1
Senior Vector Control Specialist	36	2
GIS/IT Specialist	39	1
Vector Ecologist	40	4
Facilities & Fleet Maintenance Supervisor	41	1
Senior Vector Ecologist	42	1
Operations Supervisor	43	6
<u>Seasonal Help</u>	<u>Salary Range</u>	<u># of Seasonals</u>
Mosquito Control Technician	10	42
<u>General Manager and Board of Trustees</u>	<u>Salary</u>	<u># of Trustees</u>
General Manager	Contract + \$500/mo. Auto allowance	1
Board of Trustees	No compensation. Up to \$100/mo. reimbursement for expenses (<i>per CA Health & Safety Code 2030</i>)	37

Effective 06/14/24

Greater Los Angeles County Vector Control District
Salary Range Schedule: 2023-24

Salary Range	Annually						Monthly						Per Pay Period						Hourly																	
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6						
	1	34,855	36,598	38,428	40,350	42,367	44,478	2,905	3,050	3,202	3,362	3,531	3,709	1,452.31	1,524.93	1,601.17	1,681.23	1,765.29	1,854.35	16.76	17.60	18.48	19.40	20.37	21.39	18.48	19.40	20.37	21.39	22.45	23.56	18.48	19.40	20.37	21.39	22.45
2	35,727	37,513	39,389	41,358	43,426	45,594	2,977	3,126	3,282	3,447	3,619	3,797	1,488.62	1,563.05	1,641.20	1,723.26	1,809.43	1,899.81	17.18	18.04	18.94	19.88	20.88	21.92	18.94	19.88	20.88	21.92	23.00	24.14	18.94	19.88	20.88	21.92	23.00	24.14
3	36,620	38,451	40,374	42,392	44,512	46,732	3,052	3,204	3,364	3,533	3,709	3,894	1,525.83	1,602.13	1,682.23	1,766.34	1,854.66	1,947.33	17.61	18.49	19.41	20.38	21.40	22.48	19.41	20.38	21.40	22.48	23.63	24.84	19.41	20.38	21.40	22.48	23.63	24.84
4	37,536	39,412	41,383	43,452	45,625	47,904	3,128	3,284	3,449	3,621	3,802	3,991	1,563.98	1,642.18	1,724.29	1,810.50	1,901.03	1,996.00	18.05	18.95	19.90	20.89	21.93	23.03	19.90	20.89	21.93	23.03	24.24	25.51	19.90	20.89	21.93	23.03	24.24	25.51
5	38,474	40,398	42,418	44,538	46,765	49,094	3,206	3,366	3,535	3,712	3,897	4,091	1,603.08	1,683.23	1,767.40	1,855.77	1,948.55	2,046.00	18.50	19.42	20.39	21.41	22.48	23.61	20.39	21.41	22.48	23.61	24.93	26.33	20.39	21.41	22.48	23.61	24.93	26.33
6	39,436	41,408	43,478	45,652	47,934	50,323	3,286	3,451	3,623	3,804	3,995	4,194	1,683.16	1,765.31	1,851.58	1,941.91	2,036.60	2,136.00	18.96	19.91	20.90	21.95	23.05	24.21	20.90	21.95	23.05	24.21	25.64	27.14	20.90	21.95	23.05	24.21	25.64	27.14
7	40,422	42,443	44,565	46,793	49,133	51,576	3,368	3,537	3,714	3,899	4,094	4,300	1,684.24	1,768.45	1,856.87	1,949.71	2,047.20	2,149.80	19.43	20.41	21.43	22.50	23.64	24.84	21.43	22.50	23.64	24.84	26.35	27.94	21.43	22.50	23.64	24.84	26.35	27.94
8	41,432	43,504	45,679	47,963	50,361	52,864	3,453	3,625	3,807	3,997	4,197	4,409	1,726.34	1,812.66	1,903.29	1,998.46	2,098.38	2,202.40	19.92	20.92	21.96	23.06	24.21	25.44	21.96	23.06	24.21	25.44	27.05	28.74	21.96	23.06	24.21	25.44	27.05	28.74
9	42,468	44,591	46,821	49,162	51,620	54,189	3,539	3,716	3,902	4,097	4,302	4,519	1,768.45	1,857.87	1,950.87	2,048.84	2,149.80	2,256.20	20.42	21.44	22.51	23.64	24.84	26.11	22.51	23.64	24.84	26.11	27.81	29.59	22.51	23.64	24.84	26.11	27.81	29.59
10	43,530	45,706	47,992	50,391	52,911	55,544	3,627	3,809	3,999	4,199	4,409	4,630	1,813.74	1,904.43	1,999.65	2,099.63	2,204.61	2,312.00	20.93	21.97	23.07	24.23	25.44	26.71	23.07	24.23	25.44	26.71	28.50	30.37	23.07	24.23	25.44	26.71	28.50	30.37
11	44,618	46,849	49,191	51,651	54,233	56,936	3,718	3,904	4,089	4,304	4,519	4,746	1,859.08	1,952.04	2,049.64	2,152.12	2,259.73	2,372.80	21.45	22.52	23.65	24.83	26.07	27.46	24.83	26.07	27.46	28.80	30.21	31.69	24.83	26.07	27.46	28.80	30.21	31.69
12	45,733	48,020	50,421	52,942	55,589	58,362	3,811	4,002	4,192	4,412	4,632	4,862	1,905.20	2,000.84	2,100.88	2,205.92	2,316.22	2,431.10	21.99	23.09	24.24	25.45	26.73	28.14	26.73	28.14	29.61	31.14	32.74	34.41	26.73	28.14	29.61	31.14	32.74	34.41
13	46,877	49,221	51,682	54,266	56,979	59,812	3,906	4,102	4,307	4,522	4,748	4,985	1,963.20	2,050.86	2,153.40	2,261.07	2,374.12	2,492.00	22.54	23.66	24.85	26.09	27.39	28.80	27.39	28.80	30.30	31.86	33.49	35.19	27.39	28.80	30.30	31.86	33.49	35.19
14	48,049	50,451	52,974	55,622	58,403	61,326	4,004	4,204	4,414	4,635	4,867	5,111	2,002.03	2,102.13	2,207.24	2,317.60	2,433.48	2,554.20	23.10	24.26	25.47	26.74	28.08	29.49	28.08	29.49	30.99	32.56	34.20	35.91	28.08	29.49	30.99	32.56	34.20	35.91
15	49,250	51,712	54,298	57,013	59,864	62,845	4,104	4,309	4,525	4,751	4,989	5,241	2,052.08	2,154.68	2,262.42	2,375.54	2,494.31	2,618.20	23.68	24.86	26.10	27.41	28.78	30.21	30.21	31.71	33.29	34.94	36.66	38.44	30.21	31.71	33.29	34.94	36.66	38.44
16	50,481	53,005	55,655	58,438	61,360	64,433	4,207	4,417	4,638	4,870	5,113	5,368	2,103.38	2,208.55	2,318.98	2,434.93	2,556.67	2,684.60	24.27	25.48	26.76	28.10	29.50	30.97	30.97	32.50	34.09	35.74	37.46	39.24	30.97	32.50	34.09	35.74	37.46	39.24
17	51,743	54,330	57,047	59,899	62,894	66,026	4,312	4,528	4,754	4,992	5,241	5,494	2,155.96	2,263.76	2,376.95	2,495.80	2,620.30	2,750.00	24.88	26.12	27.43	28.80	30.24	31.73	31.73	33.30	34.93	36.62	38.36	40.16	31.73	33.30	34.93	36.62	38.36	40.16
18	53,037	55,689	58,473	61,397	64,466	67,678	4,420	4,641	4,873	5,116	5,372	5,631	2,209.86	2,320.36	2,436.37	2,558.19	2,686.10	2,819.60	25.50	26.77	28.11	29.52	30.99	32.51	32.51	34.10	35.74	37.44	39.19	40.99	32.51	34.10	35.74	37.44	39.19	40.99
19	54,363	57,081	59,935	62,932	66,078	69,366	4,530	4,757	4,995	5,244	5,507	5,776	2,265.11	2,378.37	2,497.28	2,622.15	2,753.26	2,889.20	26.14	27.44	28.81	30.26	31.77	33.33	33.33	34.94	36.60	38.32	40.09	41.91	33.33	34.94	36.60	38.32	40.09	41.91
20	55,722	58,508	61,433	64,505	67,730	71,099	4,643	4,876	5,119	5,375	5,644	5,918	2,321.74	2,437.83	2,559.72	2,687.70	2,820.09	2,957.40	26.79	28.13	29.54	31.01	32.56	34.15	34.15	35.83	37.56	39.34	41.17	43.01	34.15	35.83	37.56	39.34	41.17	43.01
21	57,115	59,970	62,969	66,117	69,423	72,906	4,760	4,998	5,247	5,510	5,785	6,065	2,379.78	2,498.77	2,623.71	2,754.89	2,892.64	3,035.60	27.46	28.83	30.27	31.79	33.38	34.94	34.94	36.66	38.43	40.24	42.09	43.98	34.94	36.66	38.43	40.24	42.09	43.98
22	58,543	61,470	64,543	67,770	71,159	74,761	4,879	5,122	5,379	5,648	5,930	6,215	2,439.28	2,561.24	2,689.30	2,823.77	2,964.96	3,112.40	28.15	29.55	31.03	32.58	34.21	35.88	35.88	37.63	39.42	41.24	43.09	44.98	35.88	37.63	39.42	41.24	43.09	44.98
23	60,006	63,007	66,157	69,465	72,938	76,580	5,001	5,251	5,513	5,789	6,078	6,371	2,500.26	2,625.27	2,756.53	2,894.36	3,039.08	3,188.20	28.85	30.29	31.81	33.40	35.03	36.70	36.70	38.48	40.30	42.15	44.04	45.97	36.70	38.48	40.30	42.15	44.04	45.97
24	61,506	64,582	67,811	71,201	74,761	78,494	5,126	5,382	5,651	5,933	6,230	6,533	2,562.76	2,690.90	2,825.45	2,966.72	3,115.06	3,268.00	29.57	31.05	32.60	34.23	35.94	37.70	37.70	39.52	41.37	43.24	45.14	47.07	37.70	39.52	41.37	43.24	45.14	47.07
25	63,044	66,196	69,506	72,981	76,630	80,454	5,254	5,516	5,792	6,082	6,386	6,704	2,626.83	2,758.18	2,896.08	3,040.89	3,192.93	3,351.80	30.31	31.83	33.42	35.09	36.84	38.64	38.64	40.48	42.34	44.23	46.14	48.08	38.64	40.48	42.34	44.23	46.14	48.08
26	64,620	67,851	71,244	74,806	78,546	82,466	5,385	5,654	5,937	6,234	6,546	6,874	2,692.50	2,827.13	2,968.49	3,116.91	3,272.76	3,434.60	31.07	32.62	34.25	35.96	37.76	39.60	39.60	41.47	43.37	45.29	47.24	49.22	39.60	41.47	43.37	45.29	47.24	49.22
27	66,236	69,547	73,025	76,676	80,510	84,536	5,520	5,796	6,085	6,390	6,709	7,041	2,759.82	2,897.81	3,042.70	3,194.83	3,354.58	3,520.50	31.84	33.44	35.11	36.86	38.71	40.60	40.60	42.51	44.44	46.39	48.37	50.38	40.60	42.51	44.44	46.39	48.37	50.38
28	67,892	71,286	74,850	78,593	82,523	86,646	5,658	5,941	6,238	6,549	6,877	7,215	2,828.81	2,970.25	3,118.77	3,274.70	3,438.44	3,608.50	32.64	34.27	35.99	37.79	39.67	41.61	41.61	43.56	45.53	47.52	49.54	51.59	41.61	43.56	45.53	47.52	49.54	51.59
29	69,589	73,068	76,722	80,558	84,586	88,806	5,799	6,089	6,393	6,713	7,049	7,399	2,899.53	3,044.51	3,196.74	3,356.57	3,524.40	3,698.00	33.46	35.13	36.89	38.73	40.67	42.64	42.64	44.63	46.64	48.67	50.73	52.82	42.64	44.63	46.64	48.67	50.73	52.82
30	71,329	74,895	78,640	82,572	86,700	90,922	5,944	6,241	6,553	6,881	7,225	7,574	2,972.02	3,120.82	3,276.65	3,440.49	3,612.51	3,791.40	34.29	36.01	37.81	39.70														

Greater Los Angeles County Vector Control District
Salary Range Schedule: 2023-24

Salary Range	Annually					Monthly					Per Pay Period					Hourly									
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
	46	105,868	111,182	116,741	122,578	128,707	8,824	9,265	9,728	10,215	10,726	4,411.98	4,632.58	4,864.21	5,107.42	5,362.79	50.91	53.45	56.13	58.93	61.88	50.91	53.45	56.13	58.93
47	108,555	113,962	119,660	125,643	131,925	9,045	9,497	9,972	10,470	10,994	4,522.28	4,748.40	4,985.82	5,235.11	5,496.86	52.18	54.79	57.53	60.41	63.43	52.18	54.79	57.53	60.41	63.43
48	111,248	116,811	122,651	128,784	135,223	9,271	9,734	10,221	10,732	11,266	4,635.34	4,867.11	5,110.46	5,365.98	5,634.28	53.48	56.16	58.97	61.92	65.01	53.48	56.16	58.97	61.92	65.01
49	114,029	119,731	125,717	132,003	138,603	9,502	9,978	10,476	11,000	11,550	4,751.22	4,988.78	5,238.22	5,500.13	5,775.14	54.82	57.56	60.44	63.46	66.64	54.82	57.56	60.44	63.46	66.64
50	116,880	122,724	128,860	135,303	142,068	9,740	10,227	10,738	11,275	11,839	4,870.00	5,113.50	5,369.18	5,637.64	5,919.52	56.19	59.00	61.95	65.05	68.30	56.19	59.00	61.95	65.05	68.30
51	119,802	125,792	132,082	138,666	145,200	9,984	10,483	11,007	11,557	12,135	4,991.75	5,241.34	5,503.41	5,778.58	6,067.51	57.60	60.48	63.50	66.68	70.01	57.60	60.48	63.50	66.68	70.01
52	122,797	128,937	135,384	142,153	149,261	10,233	10,745	11,282	11,846	12,438	5,116.55	5,372.37	5,640.99	5,923.04	6,219.19	59.04	61.99	65.09	68.34	71.76	59.04	61.99	65.09	68.34	71.76
53	125,867	132,160	138,768	145,707	152,992	10,489	11,013	11,564	12,142	12,749	5,244.46	5,506.68	5,782.02	6,071.12	6,374.67	60.53	63.54	66.72	70.05	73.55	60.53	63.54	66.72	70.05	73.55
54	129,014	135,464	142,238	149,350	156,817	10,751	11,289	11,853	12,446	13,068	5,375.57	5,644.35	5,926.57	6,222.90	6,534.04	62.03	65.13	68.38	71.80	75.39	62.03	65.13	68.38	71.80	75.39
55	132,239	138,851	145,794	153,083	160,737	11,020	11,571	12,149	12,757	13,395	5,509.96	5,785.46	6,074.73	6,378.47	6,697.39	63.58	66.76	70.09	73.60	77.28	63.58	66.76	70.09	73.60	77.28
56	135,545	142,322	149,438	156,910	164,756	11,295	11,860	12,453	13,076	13,730	5,647.71	5,930.10	6,226.20	6,537.93	6,864.83	65.17	68.42	71.85	75.48	79.21	65.17	68.42	71.85	75.48	79.21
57	138,934	145,880	153,174	160,833	168,875	11,578	12,157	12,765	13,403	14,073	5,788.90	6,078.35	6,382.27	6,701.38	7,036.45	66.80	70.13	73.64	77.32	81.19	66.80	70.13	73.64	77.32	81.19
58	142,407	149,527	157,004	164,854	173,097	11,867	12,461	13,084	13,738	14,425	5,933.63	6,230.31	6,541.82	6,868.91	7,212.36	68.46	71.89	75.48	79.26	83.22	68.46	71.89	75.48	79.26	83.22
59	145,967	153,266	160,929	168,975	177,424	12,164	12,772	13,411	14,081	14,785	6,081.97	6,386.06	6,705.37	7,040.64	7,392.67	70.18	73.69	77.37	81.24	85.30	70.18	73.69	77.37	81.24	85.30
60	149,616	157,097	164,952	173,200	181,860	12,468	13,091	13,746	14,433	15,155	6,234.02	6,545.72	6,873.00	7,216.65	7,577.48	71.93	75.53	79.30	83.27	87.43	71.93	75.53	79.30	83.27	87.43
61	153,357	161,025	169,076	177,530	186,406	12,780	13,419	14,090	14,794	15,534	6,389.87	6,709.36	7,044.83	7,397.07	7,766.92	73.73	77.42	81.29	85.35	89.62	73.73	77.42	81.29	85.35	89.62
62	157,191	165,050	173,303	181,968	191,066	13,099	13,754	14,442	15,164	15,922	6,549.02	6,877.09	7,220.95	7,582.00	7,961.09	75.57	79.35	83.32	87.48	91.86	75.57	79.35	83.32	87.48	91.86
63	161,120	169,176	177,635	186,517	195,843	13,427	14,098	14,803	15,543	16,320	6,713.35	7,049.02	7,401.47	7,771.55	8,160.12	77.46	81.33	85.40	89.67	94.16	77.46	81.33	85.40	89.67	94.16
64	165,148	173,406	182,076	191,180	200,739	13,762	14,450	15,173	15,932	16,728	6,881.19	7,225.25	7,586.51	7,965.83	8,364.13	79.40	83.37	87.54	91.91	96.51	79.40	83.37	87.54	91.91	96.51
65	169,277	177,741	186,628	195,960	205,757	14,106	14,812	15,552	16,330	17,146	7,053.22	7,405.88	7,776.17	8,164.98	8,573.23	81.38	85.45	89.73	94.21	98.92	81.38	85.45	89.73	94.21	98.92
66	173,509	182,185	191,294	200,858	210,901	14,459	15,182	15,941	16,738	17,575	7,229.55	7,591.02	7,970.58	8,369.10	8,787.56	83.42	87.59	91.97	96.57	101.39	83.42	87.59	91.97	96.57	101.39
67	177,847	186,739	196,076	205,880	216,174	14,821	15,562	16,340	17,157	18,014	7,410.29	7,780.80	8,169.84	8,578.33	9,007.25	85.50	89.78	94.27	98.98	103.93	85.50	89.78	94.27	98.98	103.93
68	182,293	191,408	200,978	211,027	221,578	15,191	15,951	16,748	17,586	18,465	7,595.54	7,975.32	8,374.09	8,792.79	9,232.43	87.64	92.02	96.62	101.46	106.53	87.64	92.02	96.62	101.46	106.53
69	186,850	196,193	206,003	216,303	227,118	15,571	16,349	17,167	18,025	18,926	7,785.43	8,174.70	8,583.44	9,012.61	9,463.24	89.83	94.32	99.04	103.99	109.19	89.83	94.32	99.04	103.99	109.19
70	191,522	201,098	211,153	221,710	232,796	15,960	16,768	17,596	18,476	19,400	7,980.07	8,379.07	8,798.02	9,237.92	9,699.82	92.08	96.68	101.52	106.59	111.92	92.08	96.68	101.52	106.59	111.92
71	196,310	206,125	216,431	227,253	238,616	16,359	17,177	18,036	18,938	19,885	8,179.57	8,588.55	9,017.97	9,468.87	9,942.32	94.38	99.10	104.05	109.26	114.72	94.38	99.10	104.05	109.26	114.72
72	201,217	211,278	221,842	232,934	244,581	16,768	17,607	18,487	19,411	20,382	8,384.06	8,803.26	9,243.42	9,705.59	10,190.87	96.74	101.58	106.65	111.99	117.59	96.74	101.58	106.65	111.99	117.59
73	206,248	216,560	227,388	238,758	250,696	17,187	18,047	18,949	19,896	20,891	8,593.66	9,023.34	9,474.51	9,948.43	10,445.65	99.16	104.12	109.32	114.79	120.53	99.16	104.12	109.32	114.79	120.53
74	211,404	221,974	233,073	244,727	256,963	17,617	18,498	19,423	20,394	21,414	8,808.50	9,248.93	9,711.37	10,196.94	10,706.79	101.64	106.72	112.05	117.66	123.54	101.64	106.72	112.05	117.66	123.54
75	216,689	227,524	238,900	250,845	263,387	18,057	18,960	19,908	20,904	21,949	9,028.71	9,480.15	9,954.16	10,451.86	10,974.46	104.18	109.39	114.86	120.60	126.63	104.18	109.39	114.86	120.60	126.63
76	222,106	233,212	244,872	257,116	269,972	18,509	19,434	20,406	21,426	22,498	9,254.43	9,717.15	10,203.01	10,713.16	11,248.82	106.78	112.12	117.73	123.61	129.79	106.78	112.12	117.73	123.61	129.79
77	227,659	239,042	250,994	263,544	276,721	18,972	19,920	20,916	21,962	23,060	9,485.79	9,960.08	10,458.09	10,980.99	11,530.04	109.45	114.92	120.67	126.70	133.04	109.45	114.92	120.67	126.70	133.04
78	233,350	245,018	257,269	270,132	283,639	19,446	20,418	21,439	22,511	23,637	9,722.94	10,209.08	10,719.54	11,255.51	11,818.29	112.19	117.80	123.69	129.87	136.36	112.19	117.80	123.69	129.87	136.36
79	239,184	251,143	263,701	276,886	290,700	19,932	20,929	21,975	23,074	24,227	9,966.01	10,464.31	10,987.53	11,536.90	12,113.75	114.99	120.74	126.78	133.12	139.77	114.99	120.74	126.78	133.12	139.77
80	245,164	257,422	270,293	283,808	297,998	20,430	21,452	22,524	23,651	24,833	10,215.16	10,725.92	11,262.21	11,825.52	12,416.59	117.87	123.76	129.95	136.45	143.27	117.87	123.76	129.95	136.45	143.27

Effective 06/14/24

**Greater Los Angeles County Vector Control District
Job Classifications: 2024-25**

<u>Exempt</u>	<u>Salary Range</u>	<u># of Employees</u>
Clerk of the Board/Executive Assistant	36	1
Staff Accountant	36	2
Human Resources Analyst	36	2
GIS/IT Analyst	42	1
Applications Supervisor	43	1
Environmental Program Manager	49	1
Communications Manager	49	1
Facilities & Fleet Maintenance Manager	49	1
Finance Manager	49	1
Human Resources Manager	49	1
Information Technology Administrator	47	1
Operations Manager	49	2
Director of Operations	51	1
Director of Scientific-Technical Services	51	1
Assistant General Manager	62	1
<u>Non-Exempt</u>	<u>Salary Range</u>	<u># of Employees</u>
Maintenance Worker/Janitor	16	1
Vector Field Assistant	16	2
Operations Assistant	16	1
Administrative Assistant	22	2
Junior Programmer (Part-Time)	24	1
Communications Specialist	28	3
Education Specialist	33	2
Assistant Vector Control Specialist	30	8
Maintenance Technician	36	5
Operations Projects Specialist	36	1
Vector Control Specialist	36	35
Assistant Vector Ecologist	36	1
Events & Media Coordinator	36	1
Public Information Coordinator	36	1
Senior Vector Control Specialist	38	2
Vector Ecologist	42	4
Senior Vector Ecologist	44	1
Operations Supervisor	43	6
<u>Seasonal Help</u>	<u>Salary Range</u>	<u># of Seasonals</u>
Mosquito Control Technician	10	38
<u>General Manager and Board of Trustees</u>	<u>Salary</u>	<u># of Trustees</u>
General Manager	Contract + \$500/mo. Auto allowance	1
Board of Trustees	No compensation. Up to \$100/mo. reimbursement for expenses (<i>per CA Health & Safety Code 2030</i>)	37

Effective 07/01/24

**Greater Los Angeles County Vector Control District
2024-25 Salary Range Schedule**

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
1	35,558	37,335	39,202	41,162	43,220	2,963	3,111	3,267	3,430	3,602	1,481.57	1,555.64	1,633.43	1,715.10	1,800.85	17.09	17.95	18.85	19.79	20.78
2	36,447	38,269	40,182	42,191	44,301	3,037	3,189	3,349	3,516	3,692	1,518.61	1,594.54	1,674.26	1,757.98	1,845.87	17.52	18.40	19.32	20.28	21.30
3	37,358	39,226	41,187	43,246	45,409	3,113	3,269	3,432	3,604	3,784	1,556.57	1,634.40	1,716.12	1,801.93	1,892.02	17.96	18.86	19.80	20.79	21.83
4	38,292	40,206	42,217	44,327	46,544	3,191	3,351	3,518	3,694	3,879	1,595.48	1,675.26	1,759.02	1,846.97	1,939.32	18.41	19.33	20.30	21.31	22.38
5	39,249	41,211	43,272	45,436	47,707	3,271	3,434	3,606	3,786	3,976	1,635.37	1,717.14	1,803.00	1,893.15	1,987.80	18.87	19.81	20.80	21.84	22.94
6	40,230	42,242	44,354	46,571	48,900	3,353	3,520	3,696	3,881	4,075	1,676.26	1,760.07	1,848.07	1,940.48	2,037.50	19.34	20.31	21.32	22.39	23.51
7	41,236	43,298	45,463	47,736	50,123	3,436	3,608	3,789	3,978	4,177	1,718.16	1,804.07	1,894.27	1,988.99	2,088.44	19.82	20.82	21.86	22.95	24.10
8	42,267	44,380	46,599	48,929	51,376	3,522	3,698	3,883	4,077	4,281	1,761.12	1,849.17	1,941.63	2,038.71	2,140.65	20.32	21.34	22.40	23.52	24.70
9	43,323	45,490	47,764	50,152	52,660	3,610	3,791	3,980	4,179	4,388	1,805.14	1,895.40	1,990.17	2,089.68	2,194.16	20.83	21.87	22.96	24.11	25.32
10	44,407	46,627	48,958	51,406	53,976	3,701	3,886	4,080	4,284	4,498	1,850.27	1,942.79	2,039.93	2,141.92	2,249.02	21.35	22.42	23.54	24.71	25.95
11	45,517	47,793	50,182	52,691	55,326	3,793	3,983	4,182	4,391	4,610	1,896.53	1,991.36	2,090.92	2,195.47	2,305.24	21.88	22.98	24.13	25.33	26.60
12	46,655	48,987	51,437	54,009	56,709	3,888	4,082	4,286	4,501	4,726	1,943.94	2,041.14	2,143.20	2,250.36	2,362.88	22.43	23.55	24.73	25.97	27.26
13	47,821	50,212	52,723	55,359	58,127	3,985	4,184	4,394	4,613	4,844	1,992.54	2,092.17	2,196.78	2,306.62	2,421.95	22.99	24.14	25.35	26.61	27.95
14	49,017	51,467	54,041	56,743	59,580	4,085	4,289	4,503	4,729	4,965	2,042.36	2,144.47	2,251.70	2,364.28	2,482.50	23.57	24.74	25.98	27.28	28.64
15	50,242	52,754	55,392	58,161	61,069	4,187	4,396	4,616	4,847	5,089	2,093.41	2,198.09	2,307.99	2,423.39	2,544.56	24.15	25.36	26.63	27.96	29.36
16	51,498	54,073	56,777	59,615	62,596	4,291	4,506	4,731	4,968	5,216	2,145.75	2,253.04	2,365.69	2,483.97	2,608.17	24.76	26.00	27.30	28.66	30.09
17	52,785	55,425	58,196	61,106	64,161	4,399	4,619	4,850	5,092	5,347	2,199.39	2,309.36	2,424.83	2,546.07	2,673.38	25.38	26.65	27.98	29.38	30.85
18	54,105	56,810	59,651	62,633	65,765	4,509	4,734	4,971	5,219	5,480	2,254.38	2,367.10	2,485.45	2,609.72	2,740.21	26.01	27.31	28.68	30.11	31.62
19	55,458	58,231	61,142	64,199	67,409	4,621	4,853	5,095	5,350	5,617	2,310.74	2,426.27	2,547.59	2,674.97	2,808.72	26.66	28.00	29.40	30.87	32.41
20	56,844	59,686	62,671	65,804	69,094	4,737	4,974	5,223	5,484	5,758	2,368.51	2,486.93	2,611.28	2,741.84	2,878.93	27.33	28.70	30.13	31.64	33.22
21	58,265	61,179	64,237	67,449	70,822	4,855	5,098	5,353	5,621	5,902	2,427.72	2,549.10	2,676.56	2,810.39	2,950.91	28.01	29.41	30.88	32.43	34.05
22	59,722	62,708	65,843	69,136	72,592	4,977	5,226	5,487	5,761	6,049	2,488.41	2,612.83	2,743.47	2,880.65	3,024.68	28.71	30.15	31.66	33.24	34.90
23	61,215	64,276	67,489	70,864	74,407	5,101	5,356	5,624	5,905	6,201	2,550.62	2,678.15	2,812.06	2,952.66	3,100.30	29.43	30.90	32.45	34.07	35.77
24	62,745	65,883	69,177	72,636	76,267	5,229	5,490	5,765	6,053	6,356	2,614.39	2,745.11	2,882.36	3,026.48	3,177.80	30.17	31.67	33.26	34.92	36.67
25	64,314	67,530	70,906	74,451	78,174	5,359	5,627	5,909	6,204	6,514	2,679.75	2,813.73	2,954.42	3,102.14	3,257.25	30.92	32.47	34.09	35.79	37.58
26	65,922	69,218	72,679	76,313	80,128	5,493	5,768	6,057	6,359	6,677	2,746.74	2,884.08	3,028.28	3,179.70	3,338.68	31.69	33.28	34.94	36.69	38.52
27	67,570	70,948	74,496	78,221	82,132	5,631	5,912	6,208	6,518	6,844	2,815.41	2,956.18	3,103.99	3,259.19	3,422.15	32.49	34.11	35.82	37.61	39.49
28	69,259	72,722	76,358	80,176	84,185	5,772	6,060	6,363	6,681	7,015	2,885.79	3,030.08	3,181.59	3,340.67	3,507.70	33.30	34.96	36.71	38.55	40.47
29	70,991	74,540	78,267	82,180	86,289	5,916	6,212	6,522	6,848	7,191	2,957.94	3,105.84	3,261.13	3,424.19	3,595.39	34.13	35.84	37.63	39.51	41.49
30	72,765	76,404	80,224	84,235	88,447	6,064	6,367	6,685	7,020	7,371	3,031.89	3,183.48	3,342.66	3,509.79	3,685.28	34.98	36.73	38.57	40.50	42.52
31	74,584	78,314	82,229	86,341	90,658	6,215	6,526	6,852	7,195	7,555	3,107.69	3,263.07	3,426.22	3,597.53	3,777.41	35.86	37.65	39.53	41.51	43.59
32	76,449	80,272	84,285	88,499	92,924	6,371	6,689	7,024	7,375	7,744	3,185.38	3,344.65	3,511.88	3,687.47	3,871.85	36.75	38.59	40.52	42.55	44.68
33	78,360	82,278	86,392	90,712	95,247	6,530	6,857	7,199	7,559	7,937	3,265.01	3,428.26	3,599.68	3,779.66	3,968.64	37.67	39.56	41.53	43.61	45.79
34	80,319	84,335	88,552	92,980	97,629	6,693	7,028	7,379	7,748	8,136	3,346.64	3,513.97	3,689.67	3,874.15	4,067.86	38.62	40.55	42.57	44.70	46.94
35	82,327	86,444	90,766	95,304	100,069	6,861	7,204	7,564	7,942	8,339	3,430.30	3,601.82	3,781.91	3,971.00	4,169.56	39.58	41.56	43.64	45.82	48.11
36	84,385	88,605	93,035	97,687	102,571	7,032	7,384	7,753	8,141	8,548	3,516.06	3,691.86	3,876.46	4,070.28	4,273.79	40.57	42.60	44.73	46.96	49.31
37	86,495	90,820	95,361	100,129	105,135	7,208	7,568	7,947	8,344	8,761	3,603.96	3,784.16	3,973.37	4,172.04	4,380.64	41.58	43.66	45.85	48.14	50.55
38	88,657	93,090	97,745	102,632	107,764	7,388	7,758	8,145	8,553	8,980	3,694.06	3,878.76	4,072.70	4,276.34	4,490.15	42.62	44.75	46.99	49.34	51.81
39	90,874	95,418	100,188	105,198	110,458	7,573	7,951	8,349	8,766	9,205	3,786.41	3,975.73	4,174.52	4,383.25	4,602.41	43.69	45.87	48.17	50.58	53.10
40	93,146	97,803	102,693	107,828	113,219	7,762	8,150	8,558	8,986	9,435	3,881.07	4,075.13	4,278.88	4,492.83	4,717.47	44.78	47.02	49.37	51.84	54.43
41	95,474	100,248	105,261	110,524	116,050	7,956	8,354	8,772	9,210	9,671	3,978.10	4,177.01	4,385.86	4,605.15	4,835.41	45.90	48.20	50.61	53.14	55.79
42	97,861	102,754	107,892	113,287	118,951	8,155	8,563	8,991	9,441	9,913	4,077.55	4,281.43	4,495.50	4,720.28	4,956.29	47.05	49.40	51.87	54.46	57.19
43	100,308	105,323	110,589	116,119	121,925	8,359	8,777	9,216	9,677	10,160	4,179.49	4,388.47	4,607.89	4,838.28	5,080.20	48.22	50.64	53.17	55.83	58.62
44	102,815	107,956	113,354	119,022	124,973	8,568	8,996	9,446	9,918	10,414	4,283.98	4,498.18	4,723.09	4,959.24	5,207.20	49.43	51.90	54.50	57.22	60.08
45	105,386	110,655	116,188	121,997	128,097	8,782	9,221	9,682	10,166	10,675	4,391.08	4,610.63	4,841.16	5,083.22	5,337.38	50.67	53.20	55.86	58.65	61.59
46	108,021	113,422	119,093	125,047	131,300	9,002	9,452	9,924	10,421	10,942	4,500.86	4,725.90	4,962.19	5,210.30	5,470.82	51.93	54.53	57.26	60.12	63.12

**Greater Los Angeles County Vector Control District
2024-25 Salary Range Schedule**

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
47	110,721	116,257	122,070	128,173	134,582	9,227	9,688	10,172	10,681	11,215	4,613.38	4,844.05	5,086.25	5,340.56	5,607.59	53.23	55.89	58.69	61.62	64.70
48	113,489	119,164	125,122	131,378	137,947	9,457	9,930	10,427	10,948	11,496	4,728.71	4,965.15	5,213.40	5,474.07	5,747.78	54.56	57.29	60.15	63.16	66.32
49	116,326	122,143	128,250	134,662	141,395	9,694	10,179	10,687	11,222	11,783	4,846.93	5,089.28	5,343.74	5,610.93	5,891.47	55.93	58.72	61.66	64.74	67.98
50	119,234	125,196	131,456	138,029	144,930	9,936	10,433	10,955	11,502	12,078	4,968.10	5,216.51	5,477.33	5,751.20	6,038.76	57.32	60.19	63.20	66.36	69.68
51	122,215	128,326	134,742	141,479	148,553	10,185	10,694	11,229	11,790	12,379	5,092.30	5,346.92	5,614.27	5,894.98	6,189.73	58.76	61.70	64.78	68.02	71.42
52	125,271	131,534	138,111	145,016	152,267	10,439	10,961	11,509	12,085	12,689	5,219.61	5,480.59	5,754.62	6,042.35	6,344.47	60.23	63.24	66.40	69.72	73.21
53	128,402	134,823	141,564	148,642	156,074	10,700	11,235	11,797	12,387	13,006	5,350.10	5,617.61	5,898.49	6,193.41	6,503.08	61.73	64.82	68.06	71.46	75.04
54	131,613	138,193	145,103	152,358	159,976	10,968	11,516	12,092	12,696	13,331	5,483.85	5,758.05	6,045.95	6,348.25	6,665.66	63.28	66.44	69.76	73.25	76.91
55	134,903	141,648	148,730	156,167	163,975	11,242	11,804	12,394	13,014	13,665	5,620.95	5,902.00	6,197.10	6,506.95	6,832.30	64.86	68.10	71.50	75.08	78.83
56	138,275	145,189	152,449	160,071	168,075	11,523	12,099	12,704	13,339	14,006	5,761.48	6,049.55	6,352.03	6,669.63	7,003.11	66.48	69.80	73.29	76.96	80.81
57	141,732	148,819	156,260	164,073	172,276	11,811	12,402	13,022	13,673	14,356	5,905.51	6,200.79	6,510.83	6,836.37	7,178.19	68.14	71.55	75.12	78.88	82.83
58	145,276	152,539	160,166	168,175	176,583	12,106	12,712	13,347	14,015	14,715	6,053.15	6,355.81	6,673.60	7,007.28	7,357.64	69.84	73.34	77.00	80.85	84.90
59	148,907	156,353	164,171	172,379	180,998	12,409	13,029	13,681	14,365	15,083	6,204.48	6,514.70	6,840.44	7,182.46	7,541.58	71.59	75.17	78.93	82.87	87.02
60	152,630	160,262	168,275	176,689	185,523	12,719	13,355	14,023	14,724	15,460	6,359.59	6,677.57	7,011.45	7,362.02	7,730.12	73.38	77.05	80.90	84.95	89.19
61	156,446	164,268	172,482	181,106	190,161	13,037	13,689	14,373	15,092	15,847	6,518.58	6,844.51	7,186.73	7,546.07	7,923.38	75.21	78.98	82.92	87.07	91.42
62	160,357	168,375	176,794	185,633	194,915	13,363	14,031	14,733	15,469	16,243	6,681.54	7,015.62	7,366.40	7,734.72	8,121.46	77.09	80.95	85.00	89.25	93.71
63	164,366	172,584	181,214	190,274	199,788	13,697	14,382	15,101	15,856	16,649	6,848.58	7,191.01	7,550.56	7,928.09	8,324.50	79.02	82.97	87.12	91.48	96.05
64	168,475	176,899	185,744	195,031	204,783	14,040	14,742	15,479	16,253	17,065	7,019.80	7,370.79	7,739.33	8,126.29	8,532.61	81.00	85.05	89.30	93.76	98.45
65	172,687	181,321	190,387	199,907	209,902	14,391	15,110	15,866	16,659	17,492	7,195.29	7,555.06	7,932.81	8,329.45	8,745.92	83.02	87.17	91.53	96.11	100.91
66	177,004	185,854	195,147	204,904	215,150	14,750	15,488	16,262	17,075	17,929	7,375.18	7,743.93	8,131.13	8,537.69	8,964.57	85.10	89.35	93.82	98.51	103.44
67	181,429	190,501	200,026	210,027	220,528	15,119	15,875	16,669	17,502	18,377	7,559.55	7,937.53	8,334.41	8,751.13	9,188.69	87.23	91.59	96.17	100.97	106.02
68	185,965	195,263	205,026	215,278	226,042	15,497	16,272	17,086	17,940	18,837	7,748.54	8,135.97	8,542.77	8,969.91	9,418.40	89.41	93.88	98.57	103.50	108.67
69	190,614	200,145	210,152	220,660	231,693	15,885	16,679	17,513	18,388	19,308	7,942.26	8,339.37	8,756.34	9,194.16	9,653.86	91.64	96.22	101.03	106.09	111.39
70	195,380	205,149	215,406	226,176	237,485	16,282	17,096	17,950	18,848	19,790	8,140.81	8,547.85	8,975.25	9,424.01	9,895.21	93.93	98.63	103.56	108.74	114.18
71	200,264	210,277	220,791	231,831	243,422	16,689	17,523	18,399	19,319	20,285	8,344.33	8,761.55	9,199.63	9,659.61	10,142.59	96.28	101.09	106.15	111.46	117.03
72	205,271	215,534	226,311	237,626	249,508	17,106	17,961	18,859	19,802	20,792	8,552.94	8,980.59	9,429.62	9,901.10	10,396.15	98.69	103.62	108.80	114.24	119.96
73	210,402	220,922	231,969	243,567	255,745	17,534	18,410	19,331	20,297	21,312	8,766.77	9,205.10	9,665.36	10,148.63	10,656.06	101.15	106.21	111.52	117.10	122.95
74	215,662	226,446	237,768	249,656	262,139	17,972	18,870	19,814	20,805	21,845	8,985.93	9,435.23	9,906.99	10,402.34	10,922.46	103.68	108.87	114.31	120.03	126.03
75	221,054	232,107	243,712	255,898	268,693	18,421	19,342	20,309	21,325	22,391	9,210.58	9,671.11	10,154.67	10,662.40	11,195.52	106.28	111.59	117.17	123.03	129.18
76	226,580	237,909	249,805	262,295	275,410	18,882	19,826	20,817	21,858	22,951	9,440.85	9,912.89	10,408.53	10,928.96	11,475.41	108.93	114.38	120.10	126.10	132.41
77	232,245	243,857	256,050	268,852	282,295	19,354	20,321	21,337	22,404	23,525	9,676.87	10,160.71	10,668.75	11,202.19	11,762.29	111.66	117.24	123.10	129.26	135.72
78	238,051	249,954	262,451	275,574	289,352	19,838	20,829	21,871	22,964	24,113	9,918.79	10,414.73	10,935.47	11,482.24	12,056.35	114.45	120.17	126.18	132.49	139.11
79	244,002	256,202	269,012	282,463	296,586	20,334	21,350	22,418	23,539	24,716	10,166.76	10,675.10	11,208.85	11,769.30	12,357.76	117.31	123.17	129.33	135.80	142.59
80	250,102	262,607	275,738	289,525	304,001	20,842	21,884	22,978	24,127	25,333	10,420.93	10,941.98	11,489.07	12,063.53	12,666.71	120.24	126.25	132.57	139.19	146.15

Effective 07/01/24

FISCAL YEAR 2024 – 2025



ANNUAL BUDGET DRAFT

GLAmosquito.org

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT



FY 2024-2025 BUDGET

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Mission Statement and Values of the Greater Los Angeles County Vector Control District

The Greater Los Angeles County Vector Control District is a California government and public health service agency.

Our mission is to reduce populations of vectors (mosquitoes, black flies, and midges) to below nuisance levels; to prevent human infection associated with mosquito-transmitted diseases; to guard against human infection and discomfort associated with other vector transmitted diseases; and to prevent the loss of property value and commercial enterprise as the result of vector occurrence and activity.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

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

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June 8, 2024

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WHITTIER

Jessica Martinez

To: Marilyn Sanabria, President, Board of Trustees
Melissa Ramoso, Chair, Budget & Finance Committee
Members of the GLACVCD Board of Trustees

Re: Fiscal Year 24/25 Budget

Please find included the Greater Los Angeles County Vector Control District's Proposed Fiscal Year 24/25 Budget. For those of you having been with us for a while, this will have a new look as we created a new chart of accounts in preparation for the transition to a new financial platform. Nevertheless, as is the practice every year, this budget was developed using a "bottom up" approach in collaboration with each department director and his or her staff.

Last year, the Board approved an ambitious and forward-looking budget in the attempt to set this agency up for the future and this year, we are continuing down this road by presenting you with a budget proposal designed to meet next year's needs while also still addressing facility concerns and preparing the agency and our constituents for a Proposition 218 vote in fall of 2025 to secure the District's financial stability. In this document, you will therefore find a balanced budget proposing no increase to the currently set benefit assessment rate of \$18.97.

Included are the necessary funds to make the leaseback payments after the purchase of a new facility for the San Fernando Valley office, capital for facility remodeling, and expanding the SIT program, all while maintaining our commitment to overall excellence in service to our constituents. This budget also contains a sizable amount for public information, the adjustment of our salary schedule according to the outcome of the 2023 Compensation & Classification Study the Board had asked for, an administrative reorganization, as well as the transformation of one part-time position into full-time and the addition of one full-time staff position in Operations.

We project a total revenue of \$23,797,300 to accommodate proposed expenditures.

Highlights from the FY 24/25 Budget include the following:

1. \$1,900,000 leaseback payments and facilities renovation funds
2. Reorganization of the Finance and Communications Department to better address staffing needs
3. \$900,000 for advertisement and outreach leading up to the Proposition 218 election

Highlights from the FY 24/25 Budget include the following:

4. Implementation of the findings from the in-house 2023 Compensation and Classification Study
5. Funds for the implementation of the Tayler Technologies financial and HR platform
6. We propose the turning the part-time “Clerk to the Board/Executive Assistant” position full time at a total annual cost of \$52,912 including benefits, to assist the with various additional administrative task as well as receipt processing in Facility and Fleet Maintenance Department
7. We propose the creation of one additional Vector Control Specialist position in the Stormwater BMP Program to cope with the growing number of stormwater capture structure inspections needed
8. Additional funds for the SIT Program to continue working towards better control of the invasive *Aedes* control and the associated disease threat
9. A 2% cost of living adjustment (COLA) for all full-time employees is proposed in addition to the Comp. & Class. adjustments to ensure we are not already falling behind again as the study numbers were collected in early 2023.

We are looking with excitement to the coming fiscal year as we hope to have all departments finally fully staffed, tackle the renovation, and move to the new San Fernando Valley facility in Pacoima, development and expansion of Sterile Insect Technique program to combat the invasive *Aedes* mosquitoes and ensure our residents awareness and use of the excellent service we provide.

I respectfully submit this proposed budget to the Board of Trustees for consideration and adoption.



Susanne Klueh
General Manager

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

2023-24 Accomplished District Goals and Objectives

Executive/Administration

1. Complete a comprehensive compensation and classification study to ensure classification systems are accurate and up-to-date and align market/internal pay structures. *(Completed)*
2. Migrate archived documents to OneDrive using established Document Retention Policy. *(Ongoing)*
3. Complete development of a centralized Policy and Procedures Guide for compliance and smooth workflow. *(Ongoing)*
4. Implement electronic form signatures District-wide using Adobe Acrobat. *(Completed)*
5. Develop and implement a digitized interview process for efficiency. *(Ongoing)*
6. Implement Operations Reorganization objectives. *(Completed)*
7. Enhance inter-department relationships with employees through in-house committees (e.g. Employee Fund Committee, Benefits Committee, Facility Expansion Committee etc.). *(Ongoing)*
8. Develop an in-house Leadership Program to invest in current and future leaders within the District. *(Ongoing)*
9. Complete LAFCO annexation of district adjacent areas without vector control services.

Additional Accomplishments

1. Create and fill Assistant General Manager position *(Completed)*
2. Develop a Workplace Violence & Prevention Plan to maintain compliance with Labor Code Section 6401.9. *(Completed)*
3. Purchase new building for relocation of Sylmar office as part of facility expansion project. *(Completed)*
4. Implement emergency preparedness communication system. *(Completed)*
5. Updated to employee handbook to maintain labor compliance. *(Completed)*
 - a. Updates to the employee handbook regarding California Family Rights Act (CFRA) changes that entitle employees to five days of unpaid bereavement leave.
 - b. Updates to the employee handbook regarding eligibility of employees to take CFRA leave for a child, spouse, domestic partner, parent, parent-in-law, grandparent, grandchild, sibling, or someone else related by blood or in a family-like relationship (“designated person”) with a serious health condition.
6. Analyze efficiencies in Finance and Human Resources Departments via third party vendor and implement recommendations. *(Completed)*
7. Propose Administrative Reorganization for Finance, Human Resources, and Communications Departments. *(Completed)*
8. Deploy software asset management solution. *(Ongoing)*
9. Migrate Sage50 to newer server operating system and deploy cloud backup. *(Ongoing)*
10. Evaluate current insurance broker and related service providers cost-benefit ratio. *(Ongoing)*

11. Transition from ADP & Sage50 to Tyler Technologies through implementation of new Finance & HR information systems. (*Ongoing*)
12. Continuously updated COVID-19 safety guidelines and implemented coronavirus related paid sick leave laws throughout the year. (*Ongoing*)
13. Updated the districts CalPERS contract. (*Completed*)
14. Add CalPERS voluntary contribution 457 plan to employees' choices of retirement savings options. (*Completed*)

Scientific-Technical Services

1. Conduct Mark-Release-Recapture studies of pre- and post-irradiation *Aedes aegypti* male mosquitoes in proposed SIT release areas to assess population density and estimate the number of males needed for future Sterile Insect Technique (SIT) implementation. (*Completed*)
2. Evaluate and formalize irradiation sterilization protocols for *Aedes aegypti* males. (*Ongoing*)
3. Continue to evaluate sugar-baits for disease surveillance as a replacement for sentinel chickens. (*Completed*)
4. Conduct field trials for Nyguard in underground storm drain systems. (*Completed*)
5. Conduct population age structure evaluation of *Aedes aegypti* to better assess the potential risk of arboviral transmission. (*ongoing*)
6. Complete pesticide resistance evaluation of Methoprene on *Culex quinquefasciatus* and *Aedes aegypti* mosquitoes. (*Completed*)
7. Continue to maintain high surveillance standards.
 - a. 2,253 mosquito samples were submitted for testing.
 - b. 305,332 adult mosquitoes were collected and identified to species.
 - c. All data collected were continuously entered into in-house and statewide databases.

Additional Sci-Tech accomplishments

1. Evaluate and formalize protocols for mass-rearing *Ae. aegypti*. (*Ongoing*)
2. Implement random trapping program to allow comparison of established trap-sites to other random areas of the service area. (*Ongoing*)
3. Conduct initial releases of sterile male *Aedes aegypti* mosquitoes in portions of Sunland-Tujunga. (*Completed*)

Operations

1. Work with each City's planning department or County planning to incorporate mosquito minimization measures and review as part of their building requirements. (*Ongoing*)
2. Document application code and logically group project scripts for simplified program troubleshooting, modification, and long-term sustainability (*Complete & Ongoing*)
3. Revamp Gutter, Aedes and BMP applications to utilize offline data caching and other performance enhancements techniques. (*Complete*)
4. Implement new treatment strategy to decrease cycle time. (*Complete*)

5. Improve team collaboration and build stronger communication between departments. *(Ongoing)*
6. Build a support system that will allow us to be more efficient in human cases and door to door campaigns. *(Ongoing)*
7. Develop *Aedes* emergency disease outbreak response preparedness (Flowchart, field rehearsal, and equipment training) *(Ongoing)*

Communications

1. Launch annual summer campaign to encourage resident participation to take action against mosquitoes; explore new modes of distribution. *(Completed)*
2. Utilize online surveys to gauge residents' knowledge, practices, and barriers; develop incentives to participate in surveys. *(Ongoing)*
3. Increase city partnerships to help share District Spring and Summer Campaign via social media or other city platforms; measure cost-savings. *(Ongoing)*
4. Meet with staff at each local legislative office, and target presentations to city councils in communities where additional outreach support is needed. *(Ongoing)*
5. Continue use of novel outreach modalities (video, music) to target unique user groups, motivate change, and evaluate knowledge and actions taken to reduce risks. Partner with various departments and personnel to help highlight work conducted by the District. *(Ongoing)*

Facilities & Maintenance

1. Reconfigure and update the Santa Fe Springs carwash water recycling system. *(Completed)*
2. Install rod iron security fence along the entire property line in back of the Sylmar office to allow overnight outside parking of field vehicles. *(Completed)*
3. Remove the non-functional built-in fish tanks at the Sylmar office to make room for additional parking and storage space. *(Completed)*
4. Complete mechanical overhaul of four (4) right-hand drive gutter Jeeps to extend lifespan of difficult to replace vehicles. *(Completed)*
5. Create additional parking spaces at Santa Fe Springs office by removing decorative rock filled dividers and an underused, fenced outside storage area. *(Postponed)*

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

2024-2025 District Goals and Objectives

Executive/Administration

1. Implement Administration Reorganization of Finance, Human Resources, and Communications Departments.
2. Implement Tyler Technologies' ERP Pro 10 Finance & HR information systems.
3. Evaluate current insurance broker and related service providers' cost-benefit ratio.
4. Finalize contract with Verizon Wireless for leased cell tower at Santa Fe Springs location.
5. Develop an in-house Leadership Program to invest in current and future leaders within the District.
6. Complete LAFCO annexation of district adjacent areas without vector control services.
7. Enhance inter-department relationships with employees through in-house committees (e.g., Employee Fund Committee, Benefits Committee, Facility Expansion Committee, etc.)
8. Develop & implement a digitized interview process for efficiency.
9. Deploy software asset management solutions.
10. Migrate Sage50 to a newer server operating system and deploy cloud backup.
11. Complete centralized Policies & Procedures Guide for compliance and smooth workflow.
12. Create open account process for frequently used vendors.

Scientific-Technical Services

1. Conduct weekly releases of sterile male *Aedes aegypti* mosquitoes in portions of Sunland-Tujunga.
 - a. Conduct weekly SIT trap surveillance to monitor and compare adult *Aedes aegypti* abundance in the release and control areas.
 - b. Perform weekly hatch rate assessments of field-collected *Aedes aegypti* eggs to evaluate the effectiveness of SIT release efforts.
2. Construct a temporary SIT mosquito rearing space within a shipping container at the Pacoima facility.
3. Evaluate pesticide resistance among invasive *Aedes* species to Naled and Fyfanon (malathion), pesticides used for possible aerial applications under outbreak conditions.
4. Conduct insecticide resistance assays for DeltaGard, Aqua-Reslin, and Duet on adult *Culex quinquefasciatus* and *Aedes aegypti* mosquitoes.
5. Continue to maintain high surveillance standards.

Operations

1. Develop SOPs for virtual swimming pool protocols and abatement procedures.
2. Develop a database to house virtual swimming pool data instead of Excel.
3. Train staff on WALS treatments using A-1 sprayer and backpack blowers in preparation for potential local disease transmission by *Aedes* mosquitoes.
4. Training for all certified staff to use the *Aedes* 3.0 application on tablets for *Aedes* related Door-2-Door inspections.
5. Develop an alternative to the current pesticide delivery system for our USD program.
6. Explore the role of Operations in the SIT program.

Communications

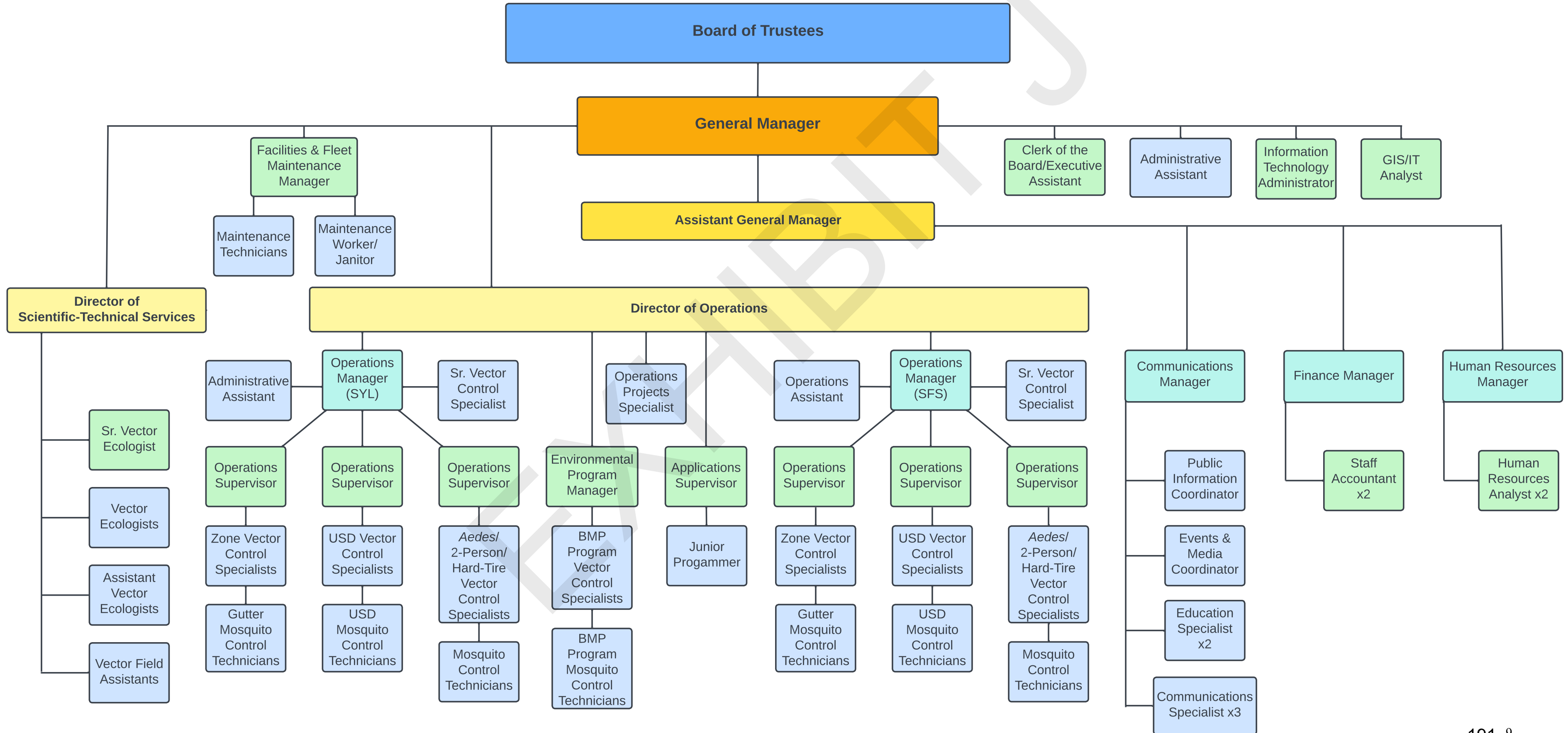
1. Update all public-facing presentations for the Greater Los Angeles Vector Control District to ensure the dissemination of accurate, current, and engaging information.
2. Obtain at least 50 Google Business, Facebook, or Yelp reviews to significantly enhance the Greater Los Angeles Vector Control District's online presence, credibility, and community trust.
3. Host at least four (4) stakeholder inclusive community events to foster community engagement, enhancing public awareness of vector control measures, and encouraging collaborative efforts to reduce vector-borne disease risks.
4. Survey 384 GLACVCD homeowners to gather comprehensive data on residents' awareness, satisfaction, and knowledge about GLACVCD's mosquito prevention and control measures.
5. Create a Virtual Elementary School Presentation to provide engaging, accessible content that can reach a broad audience, enhancing community knowledge on preventing vector-borne diseases and promoting healthier environments.
6. Development of Middle School Presentation to foster early understanding and proactive behavior, which can lead to healthier communities and reduced public health risks associated with vectors.
7. Development of High School Presentation to raise awareness among high school students about the risks posed by mosquitoes and empower them with knowledge on how to protect themselves and their communities.

Facilities & Maintenance

1. Replacement of the tile roof over the main building as well as reroofing the service building in Santa Fe Springs.
2. Replacement of large section of carpeting in the administrative wing and board room in Santa Fe Springs.
3. Oversee new facility remodeling project in Pacoima
4. Reconfigure the new hard tire Jeep with plow and spray equipment
5. Set up of 4-door Jeeps for use in gutter program.

Greater Los Angeles Vector Control District

Organizational Chart



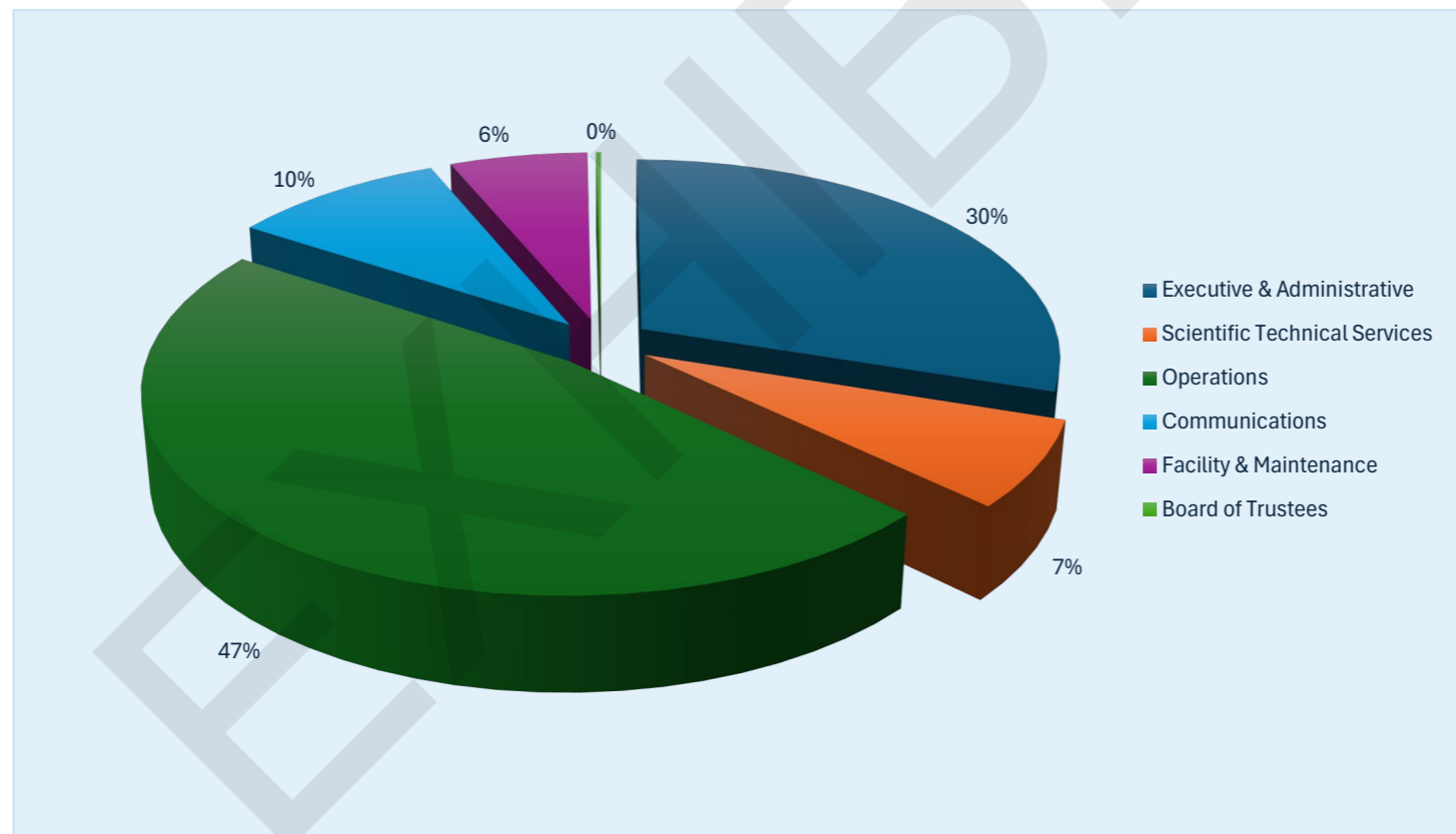
Personnel Summary				
Full-Time Staff	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual
General Manager	1	1	1	1
Assistant General Manager				1
Administrative Assistant	1	1	1	1
Clerk to the Board/Exec.Assitant (part-time)				1
Information Technology Administrator	1	1	1	1
GIS/IT Specialist	1	1	1	1
Director of Communications	1	1	1	1
Community Liaison	3	3	3	3
Education Program Coordinator	2	2	2	2
Community Outreach Assistant	1	1	1	1
Public Information Officer	1	1	1	1
Facilities and Fleet Maintenance Supervisor	1	1	1	1
Maintenance Mechanic	5	5	5	5
Maintenance Worker / Janitor				1
Director of Fiscal Operations	1	1	1	1
Payroll Assistant		1	1	1
Accounting Axxsistant	1	1	1	1
Director of Human Resources	1	1	1	1
Human Resources Analyst	1	1	1	1
Human Resources Specialist	1	1	1	1
Director of Operations	1	1	1	1
Operations Manager			1	2
Operations Supervisor	2	2	2	6
Senior Vector Control Specialist			5	2
Operations Program Specialist				1
Operations Assistant	2	2	2	1
Administrative Assistant				1
Applications Analyst	1	1	1	1
Assistant / Vector Control Specialist	41	41	41	43
Junior Programmer (part-tinme)				1
Environmental Program Manager	1	1	1	1
Director of Scientific-Technical Services	1	1	1	1
Senior Vector Ecologist				1
Assistant / Vector Ecologist	6	6	6	5
Vector Field Assistant	2	2	2	2
Total:	89	89	90	96

New Personnel Summary	
Full-Time Staff	2024-25 Proposed
General Manager	1
Assistant General Manager	1
Administrative Assistant	1
Clerk to the Board / Exec.Assitant (full-time)	1
Information Technology Administrator	1
GIS/IT Analyst	1
Communications Manager	1
Commnications Specialist	3
Education Specialist	2
Public Information Coordinator	1
Media & Events Coordinator	1
Facilities and Fleet Maintenance Manager	1
Maintenance Technician	5
Maintenance Worker / Janitor	1
Finance Manager	1
Staff Accountant	2
Human Resources Manager	1
Human Resources Analyst	2
Director of Operations	1
Operations Manager	2
Operations Supervisor	6
Senior Vector Control Specialist	2
Operations Program Specialist	1
Operations Assistant	1
Administrative Assistant	1
Applications Suoervisor	1
Assistant / Vector Control Specialist	44
Junior Programmer (part-tinme)	1
Environmental Program Manager	1
Director of Scientific-Technical Services	1
Senior Vector Ecologist	1
Assistant / Vector Ecologist	5
Vector Field Assistant	2
Total:	97

Position proposed / reclassified / renamed

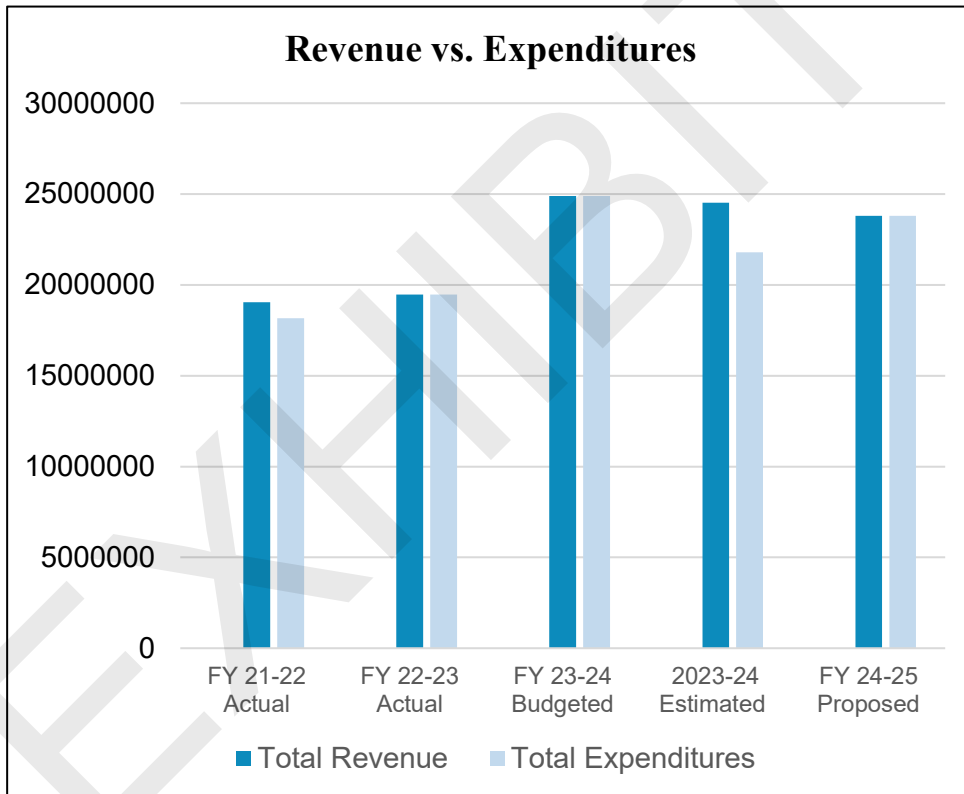
BUDGET SUMMARIES

FY 2023-24	Executive & Administrative	Scientific Technical Services	Operations	Communications	Facility & Maintenance	Board of Trustees	Summary
Salaries & Benefits	2,216,983	1,450,657	10,053,401	1,146,495	1,019,495		15,887,031
Maintenance & Operations	4,581,376	205,335	1,102,962	1,097,838	398,306	51,000	7,436,816
Capital Outlay	351,850	10,000	64,073	9,730	37,800		473,453
Totals	7,150,208	1,665,992	11,220,436	2,254,063	1,455,601	51,000	23,797,300



Revenue and Expenditure History

	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budgeted	2023-24 Estimated	FY 24-25 Proposed
Total Revenue	19,044,322	19,471,507	24,889,634	24,515,343	23,797,300
Total Expenditures	18,159,087	19,471,507	24,889,634	21,800,634	23,797,300





Greater Los Angeles County Vector Control District FY 2024-25 Proposed Budget

Acct #		FY 23/24 Adopted Budget	FY 24/25 Proposed Budget
Revenue			
10-100-40100	93 E Charges for Service - Oth	21,610,000	21,573,200
10-100-40000	80 A Prop Taxes Current Sec	2,059,400	2,356,100
10-100-40005	80 B Prop Taxes Current Unsecu	32,000	53,200
10-100-40010	80 C Prop Taxes - Prior Secure	(11,000)	(31,600)
10-100-40015	80 D Prop Taxes Prior Unsecure	(2,400)	(2,900)
10-100-40020	80 F Supplement Prop Taxes Cur	26,000	4,600
10-100-40025	80 G Supplement Prop Taxes Pr	3,200	5,600
10-100-40030	Redevelopment Pas Thru	-	2,800
10-100-40035	88 Y Homeowner Prop Tax Relief	1,500	4,300
10-100-40200	84 D Pen., Int. & Cost Del Tax	46,000	72,700
10-100-40210	86 A Interest from Treas Pool	19,300	74,400
10-100-40040	88 F Other State In-Lieu Taxes	1,500	-
10-100-40045	91 B Other Governmental Agen.	1,000	-
10-100-40805	LA County Property Tax Admin	(390,000)	(390,000)
10-100-40800	Property Tax Admin. Cost	(11,500)	(12,000)
10-100-45210	LAIF Fair Market Value Adjustment	-	-
10-100-45800	Other Miscellaneous Income	-	41,700
10-100-45200	Interest Income	53,216	35,000
10-100-45810	Rebates	12,500	10,200
Total Revenue		23,450,716	23,797,300
Expense			
Salaries & Benefits			
10-100-60000	Salaried Employees	2,021,979	2,511,615
10-100-60020	Hourly Employees	7,421,447	7,421,525
10-100-60040	Seasonal Employees	733,354	829,148
10-100-60060	Overtime	152,000	164,654
10-100-60070	Manager's Auto Allowance	6,000	6,000
10-100-60075	Leave Cash Outs	204,647	203,576
10-100-60800	CALPERS Retirement	1,905,801	1,941,559
10-100-60820	Money Purchase Plan 401(a)	198,390	178,302
10-100-60851	Retirees Medical Benefits	328,185	330,885
10-100-60852	HRA Tier IV - Active	22,200	17,483
10-100-60840	Medicare	149,751	151,050
10-100-60849	SUI	81,574	59,094
10-100-60850	Medical and Health Benefits	1,899,704	1,856,313
10-100-60870	Dental Insurance	46,251	145,050
10-100-60880	Vision Insurance	5,731	22,995
10-100-60890	Short Term Disability	72,161	83,283
10-100-60900	Wellness Program	1,500	3,500
10-100-60901	Tuition Reimbursement	12,000	12,000
Total Salaries & Benefits		15,262,674	15,938,031



Greater Los Angeles County Vector Control District FY 2024-25 Proposed Budget

Acct #		FY 23/24 Adopted Budget	FY 24/25 Proposed Budget
Administrative Expense			
10-100-61810	Board Meeting Expenses	6,000	6,000
10-100-61910	Board of Trustee Stipends	37,500	45,000
10-100-62010	Continuing Education & Seminars	124,396	151,016
10-100-62030	Uniforms	69,116	70,237
10-100-62035	Foot Wear	22,780	32,350
10-100-66110	Electricity Costs	107,700	162,675
10-100-66120	Waste Disposal	13,500	27,425
10-100-66130	Water	20,750	33,170
10-100-66010	Janitorial Expenses	12,000	23,500
10-100-63010	Security Equipment and Expense	6,950	10,700
10-100-63020	Internet Expenses	20,500	58,400
10-100-63030	Website Services	89,250	133,185
10-100-63040	Wireless Telephone	89,250	99,741
10-100-64110	Meetings & Supplies	26,600	28,999
10-100-64120	Office Supplies	28,066	38,621
10-100-64130	Supplies & Equipment	109,224	87,331
10-100-63210	Computer Software & Accessories	17,189	16,679
10-100-63510	IT Subscriptions	44,900	82,016
10-100-64150	Postage Expenses	14,122	16,064
10-100-61000	Professional Services	69,000	200,000
10-100-61020	Payroll Processing Fees	85,000	100,000
10-100-61030	Accounting and Auditing	35,000	35,000
10-100-61040	Pre & Post Employment Screening	19,250	22,138
10-100-61050	Legal Services	150,000	200,000
10-100-61060	Computer Consultant Services	12,000	12,000
10-100-61090	Facilities Expansion Services	-	1,200,000
10-100-61091	Transfer to Facilities Reserve	700,000	700,000
10-100-65010	General Fund - Insurance	53,901	57,478
10-100-65020	Worker's Compensation Insurance	472,250	451,000
10-100-65030	Property Insurance	13,184	51,000
10-100-65040	Liability Insurance	369,812	370,000
10-100-65050	Fidelity Insurance	2,984	12,000
10-100-65510	Permits & Fees	9,500	9,750
10-100-65610	Memberships & Associations	36,017	37,900
10-100-69010	Miscellaneous	9,850	-
10-100-80090	Capital	27,850	351,850
Total Administrative Expense		2,925,391	4,933,226
Communications Expense			
10-200-61200	Educational Materials & Supplies	38,250	57,500
10-200-61005	Temporary Services	16,500	-
10-200-61070	Advertising	2,585,000	992,500
10-200-61080	Public Outreach	25,450	19,675
10-200-67520	Fuel	19,560	20,163
10-200-69010	Miscellaneous	243	8,000
10-200-80070	Equipment	7,000	9,730
Total Communications Expense		2,692,003	1,107,568



Greater Los Angeles County Vector Control District FY 2024-25 Proposed Budget

Acct #		FY 23/24 Adopted Budget	FY 24/25 Proposed Budget
	Operations Expense		
10-300-67010	Chemicals	490,200	609,000
10-300-67110	Support Equipment	94,580	110,575
10-300-67520	Fuel	367,500	383,387
10-300-69010	Miscellaneous	-	-
10-300-80090	Capital	53,250	64,073
	Total Operations Expense	1,005,530	1,167,035
	Maintenance Expense		
10-400-67510	Vehicle Repair & Services	88,025	131,650
10-400-66810	Building Supplies	37,563	57,133
10-400-67810	Parts & Supplies	80,750	101,700
10-400-67820	Safety & First Aid Supplies & Equipment	36,699	44,460
10-400-67830	Landscape Maintenance	25,500	37,933
10-400-67850	Hazardous Waste	4,830	8,230
10-400-67520	Fuel	6,600	9,200
10-400-69010	Miscellaneous	-	-
10-400-67840	GPS	6,000	8,000
10-400-80090	Capital	24,500	37,800
	Total Maintenance Expense	310,467	436,106
	Sci-Tech Expense		
10-500-67910	Shipping & Testing	70,000	73,500
10-500-67920	Field Equipment	42,000	38,000
10-500-67930	Lab Supplies & Equipment	13,000	18,710
10-500-67520	Fuel	15,400	23,125
10-500-69010	Miscellaneous	-	-
10-500-80060	SIT Supplies	-	52,000
10-500-80090	Capital	1,205,500	10,000
	Total Sci-Tech Expense	1,345,900	215,335
	Total Expense	23,541,964	23,797,300
	Net Income / (Loss)		(0)

DEPARTMENT OVERVIEWS & BUDGET HIGHLIGHTS

Executive & Administrative Services Department

Department Overview

The District's Executive & Administrative Services Department is comprised of the General Manager, Assistant General Manager, Finance Manager, Human Resources Manager, Information Technology Administrator, GIS/IT Analyst, two Staff Accountants, two Human Resources Analysts, Clerk of the Board/Executive Assistant, and Administrative Assistant.

Administrative services include fiscal operations, payroll, human resources, risk management, information technology, and general office support. Administrative staff work directly with the District's Board of Trustees and Legal Counsel.

The 37-member Board of Trustees represents 36 cities and areas of unincorporated Los Angeles County. The Board is responsible for setting policy, approving the annual budget, and approving expenditures of the District. The General Manager is hired by the Board of Trustees and is responsible for overseeing the daily operations of the District.

Budget Highlights

Salaries – Funds will be allocated to account for compensation and classification changes recommended and approved to be effective July 1, 2024. There is an increase to salaried and hourly employees.

Benefits – Funds will be allocated to account for an assumed 5% annual increase to employee and retiree medical benefit premiums through CalPERS.

Professional Services – Funds will be allocated to maintain professional fiscal services while Finance and Human Resources implement the Tyler Technologies platforms through spring 2025. Additional funds will be allocated to maintain NEOGOV, MidAmerica, and FMLA Manager access. These platforms allow the District to provide streamlined processes for recruiting, employee and retiree benefits, as well as managing leaves for employees.

Payroll – Funds will be allocated to run paralleled payrolls between both Tyler Technologies and ADP through the implementation of new fiscal platforms.

Legal Services – Funds will be allocated to increase legal services, based on expanded need of services.

Scientific-Technical Services Department

Department Overview

The Scientific-Technical Services Department is responsible for the surveillance program, monitoring vector abundance and vector-borne disease occurrence, as well as all technical aspects of the overall control program and is comprised of a Scientific-Technical Services Director, one Senior Vector Ecologist, four Vector Ecologists, and one Assistant Vector Ecologists, as well as two Vector Field Assistants. The Vector Ecologists are also involved in developing and evaluating control strategies. They are responsible for conducting studies to assess new treatment methods, improve control efficacy, and monitor for pesticide resistance.

The disease surveillance program serves as an early warning system for detecting certain mosquito-borne viruses that can infect people and animals. Testing for the presence of viruses and pathogens in mosquitoes and dead birds helps identify some disease transmission before human cases occur. The Department regularly collaborates with the University of California, Davis, the University of California, Riverside, the Pacific Southwest Center of Excellence in Vector-Borne Diseases, and the Los Angeles County and California Department of Public Health on studies surrounding emerging vector and vector-borne disease issues.

Budget Highlights

Sterile Insect Technique (SIT) – Increases to the operational budget are mainly driven by inflationary adjustments and increased costs associated with developing and supporting the district's efforts to mass produce and release sterile male *Ae. aegypti* to control the invasive mosquito population.

- ***Staffing*** – Creation of two seasonal positions to cope with the increased demands of mosquito rearing processes and SIT surveillance efforts.
- ***Supplies*** – Purchase of *Ae. aegypti* eggs from MosquitoMate Inc., where our colony of local mosquitoes was established and is currently housed.

Shipping and Testing – In addition to SIT related needs this account is generally the largest part of the Scientific-Technical budget. In recent years, increased early-season mosquito activity combined with the potential for early onset of WNV amplification and transmission has been the norm. This line item accommodates mosquito testing for WNV and limited testing for chikungunya, dengue, Zika, and Yellow fever in the growing invasive *Aedes* populations as part of the response to travel-associated and potential locally-acquired human cases.

Operations Department

Department Overview

The Operations Department is responsible for implementing mosquito and vector control and prevention strategies in the field. Long-term mosquito prevention is accomplished by practicing Integrated Vector Management methodologies, which use a combination of applied field techniques involving physical, chemical, and biological control methods.

Mosquito prevention and management is performed by dedicated Vector Control Specialists who are managed by three supervisors at each facility working under the respective Operations Managers who, in turn, report to the Director of Operations. Two Senior Vector Control Specialists assist the Operations Managers and supervisors in special projects. One Operations Assistant and one Administrative Assistant process daily resident service requests and work on certain administrative projects and tasks for the Operations Department. Field staff are assigned individual zone routes or are part of two-person crews, the Underground Storm Drain (USD) team, and *Aedes* control team. An Environmental Program Manager reviews stormwater structure plans, best management practices (BMP), and low impact development projects and supervises BMP Program staff. An Applications Analyst, together with a part-time Junior Programmer, maintains the data base, manages the tablets used in the field and develops and implements field data capture applications. Finally, an Operations Project Specialist tracks swimming pool notices and assists with abatement processes. All full-time operations staff are licensed and certified by the State of California Department of Public Health in pesticide laws and regulations as well as mosquito biology.

Budget Highlights

Staffing – The Operations reorganization is complete, and staff are settling into their new roles, but resources will be allocated to enhance their skills and provide support for their programs. One additional Vector Control Specialist will be added to the BMP program in Sylmar to assure appropriate coverage of the northern territory and reduce constant travel for staff operating out of Santa Fe Springs.

Chemicals – The Chemical budget has increased substantially due to elevated pesticide prices as well as planning for potential increased use as a result of the response to locally acquired *Aedes* transmissible diseases.

Aerial Swimming Pool Surveillance Program – Continued use of high-resolution aerial imagery to identify and send mailers to residents with unmaintained swimming pools.

Communications Department

Department Overview

The Communications Department's mission is to engage both youth and adults through partnered efforts with all District departments and a strong emphasis on innovative approaches. Leveraging inter-departmental collaboration, our team utilizes a data-based strategy to tailor educational content and outreach initiatives. By integrating insights from diverse sources, including school outreach and public information programs, we effectively promote District services and raise awareness about evolving vector-related public health concerns. In the process our department fosters synergy to deliver impactful and cost-efficient educational materials. Recognizing the diversity and density of the District's population, our strategy emphasizes localized, targeted and data-based outreach efforts.

Furthermore, we prioritize collaboration with community partners, city leaders, and legislators at the local, state, and federal levels to address emerging public health issues comprehensively. This proactive approach ensures that new challenges are met with informed, strategic responses, ultimately enhancing public health outcomes for our community.

The Department is comprised of a Communications Manager, a Public Information as well as Media & Events Coordinator, three Communications Specialists and two Education Specialists.

Budget Highlights

Advertising - Collaborating closely with District staff, our team focuses on raising awareness, enhancing knowledge, and gauging satisfaction among residents in preparation for the upcoming District's Proposition 218 vote. With an increased advertising budget, we employ a range of digital and traditional strategies such as social media ads, press releases, videos, print ads, radio spots, billboards, and email marketing to effectively disseminate crucial information. Building on past successes, we are committed to executing engaging communications and marketing initiatives that effectively engage and inform our constituents, amplifying our impact as we approach this pivotal vote.

Promotional and Educational Materials - We continuously craft educational materials, such as flyers, brochures, and digital resources, of exceptional value and impact, prioritizing cost-effective solutions to minimize printing expenses. These materials serve as vital tools for increasing awareness and accessibility to our contact information. Anticipating a surge in community outreach events, we are poised to ramp up supply of materials for distribution at in-person engagements, including those associated with the Sterile Insect Technology Program. Furthermore, we collaborate closely with Operations, providing materials to support their door-to-door programs. By aligning our promotional endeavors with the District's Proposition 218 objectives, we aim to foster informed engagement and satisfaction within the community.

Education Program - The Mosquito League Education Program is dedicated to expanding its offerings by introducing virtual elementary school presentations, a middle school curriculum, and a high school curriculum. Through these new additions, students will engage in hands-on educational activities designed to enhance their understanding of public health, environmental sustainability, and vector control. By aligning with science-standard goals, these educational initiatives aim to foster comprehensive vector control comprehension and retention for our future leaders.

Facilities & Fleet Maintenance Department

Department Overview

The Facilities & Fleet Maintenance Department is responsible for maintaining the Santa Fe Springs and Sylmar facilities, district vehicles and equipment. Staff members also perform vehicle modifications and work on specialized District projects. The Department is comprised of a Facilities & Fleet Maintenance Manager, five (5) Maintenance Technicians specializing in automotive repair, welding, machining, carpentry, painting, plumbing and electrical work. The department is augmented by a Maintenance Worker/Janitor to see to facility needs.

Budget Highlights

Capital Improvement – We continue to make improvements at the Santa Fe Springs office and to maintain the Sylmar facility until it can be relocated to the new, more spacious location in Pacoima. This year we need to make repairs to the roof in Santa Fe Springs, for both the main office and the garage/maintenance building, as well as new carpeting in various areas of the office building.

Fleet Vehicle- We replaced all of the field vehicles in need for replacement in accordance with our vehicle replacement policy through budget adjustments with savings from FY 22-23 and are proposing a few additional purchases from savings in FY 23-24.

Board of Trustees

Overview

The Greater Los Angeles County Vector Control District's governing power is vested in the Board of Trustees, which is comprised of thirty-seven (37) members. One trustee is appointed by each member city and a county representative is appointed by the County Board of Supervisors. To be appointed, the member must be a resident voter of the representative city or county within the District.

Board member duties and responsibilities include setting policy, establishing the budget, approving expenditures, and retaining legal counsel. The trustee serves a two-year or four-year term without compensation but does receive an in-lieu travel stipend of \$100 per month for attending the regularly scheduled Board meeting

Budget Highlights

Trustee Stipends – In accordance with the District's founding statute within California Health and Safety Code, Trustees are afforded a stipend for every monthly meeting to cover related expenses incurred.

Continuing Education & Seminars - Trustees are encouraged to send representatives to attend the annual association conferences, including those for the American Mosquito Control Association (AMCA) and Mosquito and Vector Control Association of California (MVCAC). These conferences consist of presentations and exhibits that illustrate and highlight the latest science, technology, and products used to conduct research and control vectors. These conferences also offer special sessions for Trustees to provide updates on legal, state, and operational issues. Budgeted expenses such as registration, travel, food, and lodging and are included in the overall Continuing Education & Seminars account under Administration.

GLACVCD Training Plan 2024-2025

	Registration	Travel	Hotel rate	# of Nights	Per Diem/day	# of Days	# Comm. Affairs Staff	# Sci-Tech Staff	# Operations Staff	# Maintenance Staff	# Admin Staff (incl. Mngr.)	# of Trustees attending	Total
MVCAC													
Summer Planning Mtg '24-Teleconference	0	0	0	0	0	0			1		1		0
Fall Quarterly '24 (TBD)(Oct.)	0	250	250	2	60	2	1	1	2		3		6090
Winter Planning Mtg.'24-TBD (Dec.)	0	250	250	2	60	3					3		2790
Annual Conference '25 - Oakland (Jan.26-29)	350; +50 for Trustee luncheon	250	250	3	60	3	5	5	6		2	2	30700
One day VCS registration w/ transportation													0
Spring Quarterly/Leg. Day '24 -Sacramento (TBD)	0	250	280	2	60	3	1	1	2		2	2	7920
AMCA													
90th Annual-San Juan, Puerto Rio (March 3-7)	435 Staff Trustees 525	700	250	5	60	6	1	1	1		1	1	13905
Washington Conference '24 (TBD)	70	500	255	3	60	3					2		3030
VCJPA													
Annual workshop - Santa Cruz (Feb.27-Mar.1)	0	250	200	2	60	3					2		1660
ERMA													
Annual workshop	0	0	0	2	60	2					1		120
CSDA													
Annual conference-Indian Wells (Aug.9-12)	750	250	300	3	60	3					2		4160
GM Leadership Summit-TBD (June)	775	300	300	3	60	3					2		4310
Leadership Conference San Rafael (Nov 3-6)	775	250	300	3	60	3					2		4210
CSDA webinars and training	500										1		500
Board Clerk Conference - San Diego (Oct 21-23)	720		250	3	60	3					1		1650
Human Resources													
SCPMA - HR Training-TBD (April)	150	0	0	0	60	3					2		660
CalPERS Educational Forum-Los Angeles (Nov.)	500	75	0	0	60	3					2		1510
LCW Conference-TBD (Feb.)	525	250	250	3	60	3					2		3410
CALPELRA-Monterey (Nov. 12-15)	1135	250	300	4	60	4					2		5650
HR Compliance Training	2500										1		2500
CA Public Information Officials													
Annual Conference - Napa (April 1-4)	500	300	250	3	60	3	2						3460
CDPH-Pub. Health Continuing Ed.													
Live sessions													
IT/GIS													
ESRI User Conference-San Diego (Jul 15-19)	1750	0	400	4	60	5					1		3650
TechNet or CES 2025 (TBD)	1200	500	250	5	60	4					1		3190
MISAC Conference - Monterey (Sept 22-25)	800	250	300	5	60	4					2		5580
Misc IT Seminars	3000										2		6000
Finance													
Tyler Connect-San Antonio (May 11-14)	1200	500	300	5	60	4					2		6880
Accounting Conference (TBD)	1200	500	300	4	60	5					2		6400
Misc Trainings & Seminars	2500	0	0	0	0	0					2		5000
Stormwater Program													
ARCSA Annual Conf. - Las Vegas (Sept,24-26)	350	150	250	2	60	3			2				2360
CASQA Annual Conf.-Sacramento (Oct 121-24)	775	250	250	2	60	3			2				3410
Scientific-Technical services													
PacVec Annual Meeting-Riverside (April)	0	0	0	0	60	2		2					240
Other Employee Development													
Facilities & Maintenance Training	3000									1			3000
Misc. Community Seminars/meetings	1100										1		1100
Seminars for Applications Analyst	1000								1				1000
OSHA Occupational Safety Seminars	1350									1	1		2700
ASE and Smog Certification	300									1			300
Misc. MVCAC/Business Meetings & Seminars	1950										1		1950
Total													150995

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

EMPLOYEE DEVELOPMENT & TRAINING PLAN

FY 2024-25

INTRODUCTION

In-person training and development opportunities continue to increase this year, with some hybrid approaches to learning. Therefore, staff plan to pursue available training and networking opportunities as they become available. The challenges facing the District and the vector control industry overall remain consistent, from invasive vectors and the threat of new diseases to unfunded stormwater recapture mandates, staff continue to stay on top of the trends, regulations, and threats.

The meetings and conferences listed on the following pages are not only meant to ensure employee development in specific areas of technical expertise, but they also allow for important information exchange between agencies and industries. Staff from all departments will pursue training and knowledge necessary to address the many challenges posed by new regulations, updates to employment laws, accounting rules, changing technology and advances in vector control practices and procedures.

Staff participate in state and national meetings and on working committees. The conferences that we attend include educational presentations and workshops to tackle current issues in information technology, finance, legislation, public relations, continuing education, integrated pest management, and vector-borne disease.

Training and development are made available to all staff, not just upper-level management. In addition, Trustees are encouraged to attend the annual state and national mosquito control conferences and share information learned with the rest of the Board. Similarly, staff members who attend these training sessions and conferences will report back to District staff highlighting new information, strategies, and challenges.

The following training plan narrative corresponds with the employee training and development matrix. The narrative will provide descriptions of major training opportunities, including the objective and focus of the program and its potential impact on District operations.

SUMMARY

A total of \$ 151,016 has been budgeted to fund the Employee Training and Development Plan for FY 2024-25. Personnel participating in training include management staff as well as administrative and field personnel. The scope of training includes professional and scientific conferences and seminars for state public health certifications and other professional certification requirements.

CONFERENCES

MVCAC

The Mosquito & Vector Control Association of California (MVCAC) is a statewide organization of more than 65 vector control agencies designed to facilitate information flow between individual agencies to gain better knowledge of mosquito surveillance and control issues and to better represent these issues as a group to local and state legislators. The association is dedicated to “quality public information, comprehensive mosquito and vector-borne disease surveillance, training to high professional standards, and effective legislative advocacy.” MVCAC is comprised of vector control managers and staff, university researchers, representatives from the California Department of Public Health, and other public health entities statewide. GLACVCD’s membership in this organization has greatly benefited the District’s overall program through legislative achievements and scientific exchange and support. The District has been a corporate member of the association for many years and pays annual corporate membership dues totaling \$11,500 in FY24/25. Membership in recent years has become even more important as agencies face the challenge of pesticide regulations and pressure from environmentalists and other advocacy groups. It is through MVCAC and its resources and membership that the District has been able to achieve compliance with NPDES permitting and monitoring requirements and defeated proposed legislation that would negatively impact districts’ abilities to combat public health threats.

Quarterly Meetings

The quarterly meetings are held at varying locations within California. The fall and spring meetings are working meetings for committees to discuss statewide developments and issues in mosquito and vector control and develop statewide action plans and campaigns for the year. MVCAC Planning Sessions are held in the winter and summer and attended by managers and committee chairs. The following staff members are either managerial staff and/or members of various association committees and are recommended to attend:

1. General Manager – Chair of the Reeves New Investigator Award Committee
2. Director of Communications-- Member of the Public Relations Committee
3. Director of Scientific-Technical Services – Member of the Vector & Vector-borne Disease Committee & Ad Hoc SIT Committee
4. Environmental Program Manager- Member of the Regulatory Affairs Committee
5. IT/GIS Specialist – Chair of the IT Committee

Annual Meeting

The Annual MVCAC Conference offers educational symposia, workshops, poster presentations, and opportunities to network and share ideas with state public health professionals and vector control colleagues. This year's Annual Conference is scheduled beginning January 26th in Oakland, CA. Topics cover all aspects of the industry including chemical use, proposed legislation, new public health threats, new research on existing health threats such as West Nile and dengue virus, and innovative strategies for dealing with invasive *Aedes* mosquitoes. In addition, information such as new treatment methods, control agents and formulations, improved surveillance methods, and improved understanding of disease ecology and biology often results in changes and improvements to the District's overall program. The following staff members are recommended to attend:

1. Two (2) Trustees
2. General Manager, plus one (1) Administration Staff Member
3. Three (3) Communications Staff Members
4. Three (3) Scientific-Technical Services Staff Members
5. Four (4) Operations Staff Members

Legislative Day

MVCAC's Legislative Day in Sacramento is held in March or April and consists of meetings with state legislators and their staff to discuss proposed legislation and other issues that impact the mosquito and vector control industry. In the past, the district has sent 6-7 staff members and Trustees to meet with the large number of state representatives with legislative districts within GLACVCD boundaries. The following staff members are recommended to attend:

1. General Manager
2. Two (2) Department Directors
3. Three (3) Trustees

AMERICAN MOSQUITO CONTROL ASSOCIATION (AMCA)

The 91th Annual Meeting of the American Mosquito Control Association (AMCA) will be held in San Juan, Puerto Rico from March 3 through 8, 2025. This meeting will consist of presentations and exhibits that illustrate and highlight the latest science, technology, and products used to conduct research and control vectors. This meeting also provides ample opportunities to network with vector control professionals, researchers, and educators from around the world. With 800 to 1,000 participants from throughout the nation and worldwide, this annual conference is one of the most important meetings of mosquito professionals in the world sharing knowledge and seeking guidance for their individual programs. Since the rise of invasive *Aedes* species mosquitoes in the U.S. and mosquito-borne disease threats such as dengue, chikungunya, and Zika viruses, the exchange of surveillance and control information and techniques between member districts, researchers, and pesticide industry professionals has become even more critical in the development of control and disease prevention strategies. However, due to the raging dengue epidemic in Puerto Rico we are recommending fewer staff to attend and may decide to forgo the event altogether.

The following staff members are recommended to attend this conference:

1. One (1) Trustees

2. General Manager
3. One (1) Communications Staff
4. One (1) Scientific-Technical Services Staff
5. One (1) Operational Staff

Annual Washington Conference

AMCA's Annual Washington Conference is held in May in Washington, D.C. and consists of meetings with U.S. legislators and their staff to discuss existing and proposed legislation and other issues that might impact the mosquito and vector control industry nationwide. The following staff members are recommended to attend:

1. General Manager
2. One (1) Department Director

VECTOR CONTROL JOINT POWERS AGENCY (VCJPA) & EMPLOYMENT RISK MANAGEMENT AUTHORITY (ERMA)

The mission of the Vector Control Joint Powers Agency is to actively promote the efficient, economical, and responsive delivery of self-insurance programs and professional risk management services deemed appropriate by the member entities. The VCJPA is a joint powers authority consisting of 35 mosquito and vector control districts throughout California. Annual workshops are held to discuss insurance and risk management topics impacting vector control agencies and Board meetings are held quarterly.

The following staff members are recommended to attend the workshop(s):

1. Assistant General Manager
2. Human Resources Manager

CALIFORNIA SPECIAL DISTRICT ASSOCIATION (CSDA)

CSDA is an association that assists in providing services for all independent special districts throughout California. The Annual Conference and Exhibitor Showcase is the most densely-packed educational and networking experience available to special districts with presentations on issues such as governance and human resources.

The following staff members are recommended to attend the conference:

1. General Manager
2. Assistant General Manager

SOUTHERN CA PUBLIC MANAGEMENT ASSOCIATION (SCPMA) – HR CONFERENCE

The SCPMA-HR Annual Conference provides insightful and invigorating panel discussions to engage the audience. Their conference goals are to renew skills and purpose, replenish and focus on overall wellness, and provide tools on managing diversity, inclusion, equity, and belonging.

The following staff members are recommended to attend this conference:

1. Human Resources Analysts

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (CALPERS) EDUCATIONAL FORUM

The Annual Educational Forum, which is the premier CalPERS educational event, will be held virtually. The CalPERS forum highlights include informative sessions, dynamic keynote speakers, exhibits, leadership trainings, and networking opportunities. These sessions will provide updates on health benefit changes, memberships, retirement, service credit, and training opportunities.

The following staff members are recommended to attend this conference:

1. Human Resources Analysts

LEIBERT, CASSIDY, & WHITMORE CONFERENCE

The 26th Annual Public Sector Employment Law Conference will be held in February of 2025, in San Francisco. This annual employment law conference provides the latest employment law updates, changes, recent law cases, and new employment law language. This conference is in partnership with consortiums of both Southern and Northern California regions of Leibert, Cassidy, & Whitmore, where conference attendees will learn about maintaining compliance while accessing network and professional development opportunities.

The following staff members are recommended to attend this conference:

1. General Manager or Assistant General Manager
2. Human Resources Manager

CALIFORNIA PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION (CALPELRA)

CALPELRA's 47th Annual Training Conference will be held the week of November 12-15, 2024, in Monterey. CALPELRA helps California public sector employers better serve their communities by providing comprehensive, quality training in employee relations and personnel management by fostering professional development with a dynamic network of support. CALPELRA's members work in city, county, or state government, school districts, state university systems, and special districts, representing management in employee relations, bargaining, and activities involving public employees.

The following staff members are recommended to attend this conference:

1. General Manager or Assistant General Manager
2. Human Resources Manager

TYLER CONNECT 2025 ANNUAL USER CONFERENCE

Tyler Technologies' platforms are being implemented for financial and human resources-related programs. The annual user conference is one of the largest gatherings of public sector employees and provides hands-on training for those who use the system's module during day-to-day work.

The following staff members are recommended to attend this conference:

1. Finance Manager
2. Human Resources Manager

CAPIO ANNUAL CONFERENCE

The California Association of Public Information Officials offers workshops and presentations on a variety of communications and public relations issues affecting public sector public information officials. Past topics have included crisis communications, managing the media, social marketing, and public speaking. The conference also provides an opportunity to network with other public sector information officers and share ideas and experiences in the communications field.

The following staff member is recommended to attend this conference:

1. Two (2) Communications Staff

CASQA ANNUAL CONFERENCE

The California Stormwater Quality Association (CASQA) is a professional member association dedicated to the advancement of stormwater quality management through collaboration, education, implementation guidance, regulatory review, and scientific assessment. The Environmental Program Manager is responsible for the minimization of vectors in stormwater conveyance systems and structures throughout the District. The CASQA conference represents an opportunity to educate the stormwater community about stormwater designs that facilitate the harborage and production of disease vectors and possible solutions.

The following staff member is recommended to attend this conference:

1. Environmental Program Manager
2. Vector Control Specialist (BMP Assignment)

ARCSA ANNUAL CONFERENCE

American Rainwater Catchment Systems Association (ARCSA) provides resources and information on rainwater collection, promotes the advancement of rainwater conservation and works with state, county and other local governmental units in promoting rainwater catchment. This event provides opportunity for the District to reinforce the importance of proper design, installation, and maintenance practices bringing mosquito awareness to a collective industry..

The following staff member is recommended to attend this conference:

1. Environmental Program Manager
2. Vector Control Specialist (BMP Assignment)

IT CONFERENCE (TBD)

IT Conferences combines a program with a vendor-neutral Business Hall and lots of networking events. It is an event for the IT community to learn about technologies and solutions outside the District's current ecosystems. It features a mix of hands-on, panel, and speaker-led sessions. It's also an opportunity to network with other IT professionals to discuss what solutions best fit our environment.

The following staff member is recommended to attend this conference:

1. IT Administrator

ESRI USER CONFERENCE

The conference provides: presentations, more than 275 training & technical workshops, an exhibition hall, GIS concept and industry sessions, and specialized tracks for government, public safety, health & human services (among others), and networking opportunities for GIS professionals to compare solutions.

The following staff member is recommended to attend this conference:

1. GIS/IT Specialist

MUNICIPAL INFORMATION SYSTEMS ASSOCIATION OF CALIFORNIA (MISAC) ANNUAL CONFERENCE

The conference provides presentations, training, workshops, and networking opportunities for IT professionals working in California public-sector agencies.

The following staff members are recommended to attend this conference:

1. IT Administrator
2. GIS/IT Specialist

Five Year Projection

	FY 24/25 Proposed	FY25/26 Projected*	FY 26/27 Projected*	FY 27/28 Projected*	FY 28/29 Projected*
Revenue	\$ 23,797,300	\$ 24,304,182	\$ 24,821,862	\$ 23,198,052	\$ 23,198,052
<hr/>					
<u>Operating Expenditures</u>					
Salaries and Benefits	15,938,031	16,277,511	16,624,222	16,978,318	17,339,956
Maintenance and Operations	7,385,817	7,543,135	7,703,804	5,669,974	5,669,974
Capital Outlay	473,453	483,538	493,837	-	-
Restricted and Designated Reserves	-	-	-	-	-
<hr/>					
Total Operating Expenditures	\$ 23,797,301	\$ 24,304,183	\$ 24,821,863	\$ 22,648,292	\$ 23,009,930
Proposed/Projected Adjustment	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0
<hr/>					
Net Operating Surplus/(Deficit)	(0)	0	(0)	0	0
<hr/>					
Assessment rate	18.97	18.97	18.97	17.49	17.49

* Projected figures are based on historical revenue and expenditure data. Future year projections are estimates only and have not been approved by the Board of Trustees. These figures are for forecasting purposes only.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

5-Year Strategic Plan (Fiscal Year 2024-2025)

Introduction

The mission of the Greater Los Angeles County Vector Control District is to protect public health against vectors and vector-borne diseases through a comprehensive control, surveillance, and public education program. Our continuing battle against emerging vectors and disease threats like the ones posed by invasive *Aedes* species mosquitoes, as well as new legislation, environmental and pesticide regulations, and mandates for stormwater recapture drive the District to be proactive in addressing future budgetary challenges.

Summary

With the global pandemic now fully in the rearview mirror, we are fully focusing on our mission to provide the outstanding public health services to residents that they have come to rely upon. We are excitedly looking forward moving ahead with both short- and long-term projects.

Staff believe the top budget priorities for the next five years can be organized under three areas:

1. Expansion of Facilities
2. Sterile Insect Technique (SIT) *Aedes* Control Strategies
3. Secure funding to maintain quality service into the future

The Santa Fe Springs headquarters was built in 1997 and the Sylmar facility in 2002, when the District dealt primarily with nuisance mosquitoes and there were few demands for increased staffing. Today, the District at times employs 139 full-time as well as seasonal staff between both offices. The District must, therefore, consider available work, storage, and parking space for these employees. It is imperative that the District move forward with building expansion. The District has already reconfigured cubicles and converted library and meeting spaces into offices and has repaved the parking lot to accommodate more vehicles. We are now at maximum capacity and are planning to expand the Santa Fe Springs building and relocate the Sylmar office to the newly acquired facility in Pacoima, to properly accommodate current staff and/or allow any future growth.

With ever tightening regulation on available control agents and our inability to control highly resistant invasive *Aedes* populations with traditional strategies, we must find new ways to accomplish our goal of protecting residents from mosquito related public health threats. As has been the case for other invasive insect species, SIT is now emerging as the methodology of the future to achieve population reduction in the realm of mosquito control. We are therefore collaborating with neighboring Orange County Mosquito & Vector Control District to develop an in-house irradiation-based sterile male mosquitoes release program. Other SIT options like the use of sterile *Wolbachia*-infected male mosquitoes by MosquitoMate or the self-limiting-gene technology approach by Oxitec have had run into regulatory hurdles. However, MosquitoMate's WB1 *Wolbachia* strain is now registered as bio-pesticide by EPA/CDPR and future expanded collaboration to expedite the potential progress of our SIT program is a distinct possibility. A multi-year investment in sterile insect control technology as part of an Integrated Vector

Management approach offers the promise of a long-term solution to the invasive *Aedes* mosquito problem.

While we are generally speaking, still able to accomplish our public health mission within the budgetary means of our overall \$20 assessment cap set in 1976, we will eventually need the ability to exceed \$20 cap for our service charges to continue providing quality services and address current and future challenges. We therefore are planning a Proposition 218 vote to secure property owners' approval to increase our potential spending limit. This is an expensive undertaking which will cost the District in the realm of \$2.5 million for administrating the election alone and we determined that we cannot afford to delay such a vote until we are too close to the cap to have the means to raise the necessary funds while also providing services to our residents. We are currently looking at spring 2025 for an initial evaluation of property owners' sentiment to wards spending a little extra money for vector control and given a positive outcome, will propose to go to a vote in the fall of the same year.

Department Projections

Each District department conducted its own SWOT analysis to identify its strengths, weaknesses, opportunities, and threats. With this information, strategic plans and corresponding needs were identified and continue to extend into the next five years.

Operations

Urban Storm Water Program

The District has made great strides in working with municipalities, public works departments, and the State Water Resources Control Board to review storm water structure devices and their designs. Management staff project the need to expand the program with additional personnel to map, monitor, and treat thousands of underground stormwater capture devices which are prime mosquito breeding sites. Currently, we have two full-time VCS and two seasonal employees working in the program. In coming years, we anticipate the need for two additional VCS to address the existing and anticipated workload, one of which we are proposing to add in FY24-25.

Scientific-Technical Services

Staff

The Scientific-Technical Services (S-TS) Department currently has 4 staff members in each office, besides the S-TS Director. With the development of the SIT program additional staffing needs may arise in the future to accommodate mass rearing, sterilization and areawide releases of male *Ae. aegypti*. The department is currently looking to meet summer needs by adding seasonal help to cope with expanding invasive *Aedes* surveillance needs as well as new emerging mosquito-borne disease threats, resistance management and research projects related to new treatment options and control products.

Vehicles

Vehicles assigned to Scientific-Technical Services are not as heavily used on a daily basis as those of the vector control specialists. The department currently has 5 relatively new and two very old vehicle to share amongst nine staff members and since surveillance sites are widely

distributed throughout the service area and long distances must be traveled to set and retrieve mosquito traps, vehicle reliability is paramount to complete all of the Department's business. Pursuant to evaluations of maintenance costs, down-time due to vehicle failure, and repair costs, it is expected that the District will need to replace one additional lab vehicle over the next five years.

Communications

The Communications Department continues to increase the number of residents and constituents reached through virtual and in-person community events, presentations, youth education programs, and advertising. We are also constantly implementing new and innovative ways to spread our mosquito reduction and disease prevention message through Pop-Up community events, engaging social media posts, and educational digital content. It is always important to increase awareness and understanding of the District's services and the role our agency plays in protecting public health in the community but especially so leading up to the Proposition 218 vote in 2025. With the continued spread of invasive *Aedes* mosquitoes, it has become most critical to convert this knowledge into behavior change on the part of our residents. Increases in department expenditures will occur in three main areas: advertisement/outreach, media presence, and youth education.

Administration

Information Technology

IT hardware and software must continually be updated. PCs and laptops should be replaced every 4 to 5 years. The number of PCs and laptops needed will change with personnel changes. IT infrastructure hardware including firewalls, switches, and wireless access points will be replaced and updated as needed to ensure a functioning and secure network. As the District transitions to a more "cloud" based environment, consistent software versions are implemented across devices, greater work location flexibility, disaster recovery, and business continuity.

HRIS Platform – Payroll, Benefits, and Time & Attendance (FY 24/25)

An HRIS platform eliminates data duplication by keeping all data in one software and reduces human error. An all-in-one HRIS platform includes payroll, attendance, recruitment, training, and performance modules. Implementing a comprehensive HRIS platform makes workflow simpler and more effective. Especially in the public sector, an integrated HRIS platform maintains compliance and increases efficiency across the organization, leaving behind tedious manual processes and moving forward with an efficient system. The District is currently in the process of migrating from the outdated Sage50 accounting software and the ADP payroll system geared towards private industry, to a comprehensive platform for both with Talyer Technologies.

Employee Wellness Platform (FY 24/25)

Improving the health and wellbeing of staff improves quality of life and helps to create a more motivated, engaged, and high performing workforce. This results in increased employee engagement and greater organizational success. Implementing an employee wellness platform paired with a successful employee wellness program will improve wellness activity engagement, resulting in lower health care costs, improved productivity, and decreased absenteeism.

Employee Handbook Review (FY 24/25)

The District's Employee Handbook serves as a communication and compliance component for employees. A well-constructed handbook informs employees of policies and procedures that reflect workplace laws and aids in creating a positive and engaged work environment. To ensure employees know all will be treated the same under uniform policies, Human Resources will be reviewing the employee handbook in collaboration with the District's legal team, General Manager, and Policy Committee.

Compensation & Classification Review (FY 26/27)

Compensation is a vital part of human resources management, which helps to encourage employee performance as well as improve employee retention and organizational effectiveness. The art of compensating employees in a competitive and equitable manner is done through tools such as a compensation and classification review. In Fiscal Year 2020/21, GLACVCD's Board of Trustees approved compensation and classification review changes to ensure market and internal structure alignment, address recruitment and retention needs, and adjust pay, as necessary. Additionally, the Board approved to conduct a less comprehensive compensation and classification study every three years to review internal equity and external competitiveness. Thus, we are proposing implementation of the FY23/24 study in this year's budget and plan the next evaluation for FY26/27/

Facilities and Maintenance

Building Expansion

Staff at the main office in Santa Fe Springs has grown significantly since it was built. Additionally, the current layout of the building with front office and lobby access behind facility gates, makes balancing being open to the public with security needs challenging. A four stage remodel and expansion project will (1) move the lobby and front office to the Bloomfield Ave entrance allowing for controlled facility access and create additional offices, (2) provide community affairs with adequate office, studio and storage space, (3) move the HR department and the general manager's office to a central building location and regain communal meeting spaces, as well as (4) create additional room for the operations and scientific-technical departments.

Relocation of Sylmar Facility

With the significant growth over the years of the Operations Department and addition of a Communications team at our Sylmar Facility, we have simply outgrown our current facility. Due to the limited parking, seasonal employees have to park on Foothill Blvd during the summer. In December of 2023 we purchased a new facility for the San Fernando Vally office in Pacoima and we will relocate our services to said new building after some remodeling efforts to make it better fit our needs.

**Greater Los Angeles County Vector Control District
Job Classifications: 2024-25**

<u>Exempt</u>	<u>Salary Range</u>	<u># of Employees</u>
Clerk of the Board/Executive Assistant	36	1
Staff Accountant	36	2
Human Resources Analyst	36	2
GIS/IT Analyst	42	1
Applications Supervisor	43	1
Environmental Program Manager	49	1
Communications Manager	49	1
Facilities & Fleet Maintenance Manager	49	1
Finance Manager	49	1
Human Resources Manager	49	1
Information Technology Administrator	47	1
Operations Manager	49	2
Director of Operations	51	1
Director of Scientific-Technical Services	51	1
Assistant General Manager	62	1
<u>Non-Exempt</u>	<u>Salary Range</u>	<u># of Employees</u>
Maintenance Worker/Janitor	16	1
Vector Field Assistant	16	2
Operations Assistant	16	1
Administrative Assistant	22	2
Junior Programmer (Part-Time)	24	1
Communications Specialist	28	3
Education Specialist	33	2
Assistant Vector Control Specialist	30	8
Maintenance Technician	36	5
Operations Projects Specialist	36	1
Vector Control Specialist	36	35
Assistant Vector Ecologist	36	1
Events & Media Coordinator	36	1
Public Information Coordinator	36	1
Senior Vector Control Specialist	38	2
Vector Ecologist	42	4
Senior Vector Ecologist	44	1
Operations Supervisor	43	6
<u>Seasonal Help</u>	<u>Salary Range</u>	<u># of Seasonals</u>
Mosquito Control Technician	10	38
<u>General Manager and Board of Trustees</u>	<u>Salary</u>	<u># of Trustees</u>
General Manager	Contract + \$500/mo. Auto allowance	1
Board of Trustees	No compensation. Up to \$100/mo. reimbursement for expenses (<i>per CA Health & Safety Code 2030</i>)	37

Effective 07/01/24

**Greater Los Angeles County Vector Control District
2024-25 Salary Range Schedule**

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
1	35,558	37,335	39,202	41,162	43,220	2,963	3,111	3,267	3,430	3,602	1,481.57	1,555.64	1,633.43	1,715.10	1,800.85	17.09	17.95	18.85	19.79	20.78
2	36,447	38,269	40,182	42,191	44,301	3,037	3,189	3,349	3,516	3,692	1,518.61	1,594.54	1,674.26	1,757.98	1,845.87	17.52	18.40	19.32	20.28	21.30
3	37,358	39,226	41,187	43,246	45,409	3,113	3,269	3,432	3,604	3,784	1,556.57	1,634.40	1,716.12	1,801.93	1,892.02	17.96	18.86	19.80	20.79	21.83
4	38,292	40,206	42,217	44,327	46,544	3,191	3,351	3,518	3,694	3,879	1,595.48	1,675.26	1,759.02	1,846.97	1,939.32	18.41	19.33	20.30	21.31	22.38
5	39,249	41,211	43,272	45,436	47,707	3,271	3,434	3,606	3,786	3,976	1,635.37	1,717.14	1,803.00	1,893.15	1,987.80	18.87	19.81	20.80	21.84	22.94
6	40,230	42,242	44,354	46,571	48,900	3,353	3,520	3,696	3,881	4,075	1,676.26	1,760.07	1,848.07	1,940.48	2,037.50	19.34	20.31	21.32	22.39	23.51
7	41,236	43,298	45,463	47,736	50,123	3,436	3,608	3,789	3,978	4,177	1,718.16	1,804.07	1,894.27	1,988.99	2,088.44	19.82	20.82	21.86	22.95	24.10
8	42,267	44,380	46,599	48,929	51,376	3,522	3,698	3,883	4,077	4,281	1,761.12	1,849.17	1,941.63	2,038.71	2,140.65	20.32	21.34	22.40	23.52	24.70
9	43,323	45,490	47,764	50,152	52,660	3,610	3,791	3,980	4,179	4,388	1,805.14	1,895.40	1,990.17	2,089.68	2,194.16	20.83	21.87	22.96	24.11	25.32
10	44,407	46,627	48,958	51,406	53,976	3,701	3,886	4,080	4,284	4,498	1,850.27	1,942.79	2,039.93	2,141.92	2,249.02	21.35	22.42	23.54	24.71	25.95
11	45,517	47,793	50,182	52,691	55,326	3,793	3,983	4,182	4,391	4,610	1,896.53	1,991.36	2,090.92	2,195.47	2,305.24	21.88	22.98	24.13	25.33	26.60
12	46,655	48,987	51,437	54,009	56,709	3,888	4,082	4,286	4,501	4,726	1,943.94	2,041.14	2,143.20	2,250.36	2,362.88	22.43	23.55	24.73	25.97	27.26
13	47,821	50,212	52,723	55,359	58,127	3,985	4,184	4,394	4,613	4,844	1,992.54	2,092.17	2,196.78	2,306.62	2,421.95	22.99	24.14	25.35	26.61	27.95
14	49,017	51,467	54,041	56,743	59,580	4,085	4,289	4,503	4,729	4,965	2,042.36	2,144.47	2,251.70	2,364.28	2,482.50	23.57	24.74	25.98	27.28	28.64
15	50,242	52,754	55,392	58,161	61,069	4,187	4,396	4,616	4,847	5,089	2,093.41	2,198.09	2,307.99	2,423.39	2,544.56	24.15	25.36	26.63	27.96	29.36
16	51,498	54,073	56,777	59,615	62,596	4,291	4,506	4,731	4,968	5,216	2,145.75	2,253.04	2,365.69	2,483.97	2,608.17	24.76	26.00	27.30	28.66	30.09
17	52,785	55,425	58,196	61,106	64,161	4,399	4,619	4,850	5,092	5,347	2,199.39	2,309.36	2,424.83	2,546.07	2,673.38	25.38	26.65	27.98	29.38	30.85
18	54,105	56,810	59,651	62,633	65,765	4,509	4,734	4,971	5,219	5,480	2,254.38	2,367.10	2,485.45	2,609.72	2,740.21	26.01	27.31	28.68	30.11	31.62
19	55,458	58,231	61,142	64,199	67,409	4,621	4,853	5,095	5,350	5,617	2,310.74	2,426.27	2,547.59	2,674.97	2,808.72	26.66	28.00	29.40	30.87	32.41
20	56,844	59,686	62,671	65,804	69,094	4,737	4,974	5,223	5,484	5,758	2,368.51	2,486.93	2,611.28	2,741.84	2,878.93	27.33	28.70	30.13	31.64	33.22
21	58,265	61,179	64,237	67,449	70,822	4,855	5,098	5,353	5,621	5,902	2,427.72	2,549.10	2,676.56	2,810.39	2,950.91	28.01	29.41	30.88	32.43	34.05
22	59,722	62,708	65,843	69,136	72,592	4,977	5,226	5,487	5,761	6,049	2,488.41	2,612.83	2,743.47	2,880.65	3,024.68	28.71	30.15	31.66	33.24	34.90
23	61,215	64,276	67,489	70,864	74,407	5,101	5,356	5,624	5,905	6,201	2,550.62	2,678.15	2,812.06	2,952.66	3,100.30	29.43	30.90	32.45	34.07	35.77
24	62,745	65,883	69,177	72,636	76,267	5,229	5,490	5,765	6,053	6,356	2,614.39	2,745.11	2,882.36	3,026.48	3,177.80	30.17	31.67	33.26	34.92	36.67
25	64,314	67,530	70,906	74,451	78,174	5,359	5,627	5,909	6,204	6,514	2,679.75	2,813.73	2,954.42	3,102.14	3,257.25	30.92	32.47	34.09	35.79	37.58
26	65,922	69,218	72,679	76,313	80,128	5,493	5,768	6,057	6,359	6,677	2,746.74	2,884.08	3,028.28	3,179.70	3,338.68	31.69	33.28	34.94	36.69	38.52
27	67,570	70,948	74,496	78,221	82,132	5,631	5,912	6,208	6,518	6,844	2,815.41	2,956.18	3,103.99	3,259.19	3,422.15	32.49	34.11	35.82	37.61	39.49
28	69,259	72,722	76,358	80,176	84,185	5,772	6,060	6,363	6,681	7,015	2,885.79	3,030.08	3,181.59	3,340.67	3,507.70	33.30	34.96	36.71	38.55	40.47
29	70,991	74,540	78,267	82,180	86,289	5,916	6,212	6,522	6,848	7,191	2,957.94	3,105.84	3,261.13	3,424.19	3,595.39	34.13	35.84	37.63	39.51	41.49
30	72,765	76,404	80,224	84,235	88,447	6,064	6,367	6,685	7,020	7,371	3,031.89	3,183.48	3,342.66	3,509.79	3,685.28	34.98	36.73	38.57	40.50	42.52
31	74,584	78,314	82,229	86,341	90,658	6,215	6,526	6,852	7,195	7,555	3,107.69	3,263.07	3,426.22	3,597.53	3,777.41	35.86	37.65	39.53	41.51	43.59
32	76,449	80,272	84,285	88,499	92,924	6,371	6,689	7,024	7,375	7,744	3,185.38	3,344.65	3,511.88	3,687.47	3,871.85	36.75	38.59	40.52	42.55	44.68
33	78,360	82,278	86,392	90,712	95,247	6,530	6,857	7,199	7,559	7,937	3,265.01	3,428.26	3,599.68	3,779.66	3,968.64	37.67	39.56	41.53	43.61	45.79
34	80,319	84,335	88,552	92,980	97,629	6,693	7,028	7,379	7,748	8,136	3,346.64	3,513.97	3,689.67	3,874.15	4,067.86	38.62	40.55	42.57	44.70	46.94
35	82,327	86,444	90,766	95,304	100,069	6,861	7,204	7,564	7,942	8,339	3,430.30	3,601.82	3,781.91	3,971.00	4,169.56	39.58	41.56	43.64	45.82	48.11
36	84,385	88,605	93,035	97,687	102,571	7,032	7,384	7,753	8,141	8,548	3,516.06	3,691.86	3,876.46	4,070.28	4,273.79	40.57	42.60	44.73	46.96	49.31
37	86,495	90,820	95,361	100,129	105,135	7,208	7,568	7,947	8,344	8,761	3,603.96	3,784.16	3,973.37	4,172.04	4,380.64	41.58	43.66	45.85	48.14	50.55
38	88,657	93,090	97,745	102,632	107,764	7,388	7,758	8,145	8,553	8,980	3,694.06	3,878.76	4,072.70	4,276.34	4,490.15	42.62	44.75	46.99	49.34	51.81
39	90,874	95,418	100,188	105,198	110,458	7,573	7,951	8,349	8,766	9,205	3,786.41	3,975.73	4,174.52	4,383.25	4,602.41	43.69	45.87	48.17	50.58	53.10
40	93,146	97,803	102,693	107,828	113,219	7,762	8,150	8,558	8,986	9,435	3,881.07	4,075.13	4,278.88	4,492.83	4,717.47	44.78	47.02	49.37	51.84	54.43
41	95,474	100,248	105,261	110,524	116,050	7,956	8,354	8,772	9,210	9,671	3,978.10	4,177.01	4,385.86	4,605.15	4,835.41	45.90	48.20	50.61	53.14	55.79
42	97,861	102,754	107,892	113,287	118,951	8,155	8,563	8,991	9,441	9,913	4,077.55	4,281.43	4,495.50	4,720.28	4,956.29	47.05	49.40	51.87	54.46	57.19
43	100,308	105,323	110,589	116,119	121,925	8,359	8,777	9,216	9,677	10,160	4,179.49	4,388.47	4,607.89	4,838.28	5,080.20	48.22	50.64	53.17	55.83	58.62
44	102,815	107,956	113,354	119,022	124,973	8,568	8,996	9,446	9,918	10,414	4,283.98	4,498.18	4,723.09	4,959.24	5,207.20	49.43	51.90	54.50	57.22	60.08
45	105,386	110,655	116,188	121,997	128,097	8,782	9,221	9,682	10,166	10,675	4,391.08	4,610.63	4,841.16	5,083.22	5,337.38	50.67	53.20	55.86	58.65	61.59
46	108,021	113,422	119,093	125,047	131,300	9,002	9,452	9,924	10,421	10,942	4,500.86	4,725.90	4,962.19	5,210.30	5,470.82	51.93	54.53	57.26	60.12	63.12

**Greater Los Angeles County Vector Control District
2024-25 Salary Range Schedule**

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
47	110,721	116,257	122,070	128,173	134,582	9,227	9,688	10,172	10,681	11,215	4,613.38	4,844.05	5,086.25	5,340.56	5,607.59	53.23	55.89	58.69	61.62	64.70
48	113,489	119,164	125,122	131,378	137,947	9,457	9,930	10,427	10,948	11,496	4,728.71	4,965.15	5,213.40	5,474.07	5,747.78	54.56	57.29	60.15	63.16	66.32
49	116,326	122,143	128,250	134,662	141,395	9,694	10,179	10,687	11,222	11,783	4,846.93	5,089.28	5,343.74	5,610.93	5,891.47	55.93	58.72	61.66	64.74	67.98
50	119,234	125,196	131,456	138,029	144,930	9,936	10,433	10,955	11,502	12,078	4,968.10	5,216.51	5,477.33	5,751.20	6,038.76	57.32	60.19	63.20	66.36	69.68
51	122,215	128,326	134,742	141,479	148,553	10,185	10,694	11,229	11,790	12,379	5,092.30	5,346.92	5,614.27	5,894.98	6,189.73	58.76	61.70	64.78	68.02	71.42
52	125,271	131,534	138,111	145,016	152,267	10,439	10,961	11,509	12,085	12,689	5,219.61	5,480.59	5,754.62	6,042.35	6,344.47	60.23	63.24	66.40	69.72	73.21
53	128,402	134,823	141,564	148,642	156,074	10,700	11,235	11,797	12,387	13,006	5,350.10	5,617.61	5,898.49	6,193.41	6,503.08	61.73	64.82	68.06	71.46	75.04
54	131,613	138,193	145,103	152,358	159,976	10,968	11,516	12,092	12,696	13,331	5,483.85	5,758.05	6,045.95	6,348.25	6,665.66	63.28	66.44	69.76	73.25	76.91
55	134,903	141,648	148,730	156,167	163,975	11,242	11,804	12,394	13,014	13,665	5,620.95	5,902.00	6,197.10	6,506.95	6,832.30	64.86	68.10	71.50	75.08	78.83
56	138,275	145,189	152,449	160,071	168,075	11,523	12,099	12,704	13,339	14,006	5,761.48	6,049.55	6,352.03	6,669.63	7,003.11	66.48	69.80	73.29	76.96	80.81
57	141,732	148,819	156,260	164,073	172,276	11,811	12,402	13,022	13,673	14,356	5,905.51	6,200.79	6,510.83	6,836.37	7,178.19	68.14	71.55	75.12	78.88	82.83
58	145,276	152,539	160,166	168,175	176,583	12,106	12,712	13,347	14,015	14,715	6,053.15	6,355.81	6,673.60	7,007.28	7,357.64	69.84	73.34	77.00	80.85	84.90
59	148,907	156,353	164,171	172,379	180,998	12,409	13,029	13,681	14,365	15,083	6,204.48	6,514.70	6,840.44	7,182.46	7,541.58	71.59	75.17	78.93	82.87	87.02
60	152,630	160,262	168,275	176,689	185,523	12,719	13,355	14,023	14,724	15,460	6,359.59	6,677.57	7,011.45	7,362.02	7,730.12	73.38	77.05	80.90	84.95	89.19
61	156,446	164,268	172,482	181,106	190,161	13,037	13,689	14,373	15,092	15,847	6,518.58	6,844.51	7,186.73	7,546.07	7,923.38	75.21	78.98	82.92	87.07	91.42
62	160,357	168,375	176,794	185,633	194,915	13,363	14,031	14,733	15,469	16,243	6,681.54	7,015.62	7,366.40	7,734.72	8,121.46	77.09	80.95	85.00	89.25	93.71
63	164,366	172,584	181,214	190,274	199,788	13,697	14,382	15,101	15,856	16,649	6,848.58	7,191.01	7,550.56	7,928.09	8,324.50	79.02	82.97	87.12	91.48	96.05
64	168,475	176,899	185,744	195,031	204,783	14,040	14,742	15,479	16,253	17,065	7,019.80	7,370.79	7,739.33	8,126.29	8,532.61	81.00	85.05	89.30	93.76	98.45
65	172,687	181,321	190,387	199,907	209,902	14,391	15,110	15,866	16,659	17,492	7,195.29	7,555.06	7,932.81	8,329.45	8,745.92	83.02	87.17	91.53	96.11	100.91
66	177,004	185,854	195,147	204,904	215,150	14,750	15,488	16,262	17,075	17,929	7,375.18	7,743.93	8,131.13	8,537.69	8,964.57	85.10	89.35	93.82	98.51	103.44
67	181,429	190,501	200,026	210,027	220,528	15,119	15,875	16,669	17,502	18,377	7,559.55	7,937.53	8,334.41	8,751.13	9,188.69	87.23	91.59	96.17	100.97	106.02
68	185,965	195,263	205,026	215,278	226,042	15,497	16,272	17,086	17,940	18,837	7,748.54	8,135.97	8,542.77	8,969.91	9,418.40	89.41	93.88	98.57	103.50	108.67
69	190,614	200,145	210,152	220,660	231,693	15,885	16,679	17,513	18,388	19,308	7,942.26	8,339.37	8,756.34	9,194.16	9,653.86	91.64	96.22	101.03	106.09	111.39
70	195,380	205,149	215,406	226,176	237,485	16,282	17,096	17,950	18,848	19,790	8,140.81	8,547.85	8,975.25	9,424.01	9,895.21	93.93	98.63	103.56	108.74	114.18
71	200,264	210,277	220,791	231,831	243,422	16,689	17,523	18,399	19,319	20,285	8,344.33	8,761.55	9,199.63	9,659.61	10,142.59	96.28	101.09	106.15	111.46	117.03
72	205,271	215,534	226,311	237,626	249,508	17,106	17,961	18,859	19,802	20,792	8,552.94	8,980.59	9,429.62	9,901.10	10,396.15	98.69	103.62	108.80	114.24	119.96
73	210,402	220,922	231,969	243,567	255,745	17,534	18,410	19,331	20,297	21,312	8,766.77	9,205.10	9,665.36	10,148.63	10,656.06	101.15	106.21	111.52	117.10	122.95
74	215,662	226,446	237,768	249,656	262,139	17,972	18,870	19,814	20,805	21,845	8,985.93	9,435.23	9,906.99	10,402.34	10,922.46	103.68	108.87	114.31	120.03	126.03
75	221,054	232,107	243,712	255,898	268,693	18,421	19,342	20,309	21,325	22,391	9,210.58	9,671.11	10,154.67	10,662.40	11,195.52	106.28	111.59	117.17	123.03	129.18
76	226,580	237,909	249,805	262,295	275,410	18,882	19,826	20,817	21,858	22,951	9,440.85	9,912.89	10,408.53	10,928.96	11,475.41	108.93	114.38	120.10	126.10	132.41
77	232,245	243,857	256,050	268,852	282,295	19,354	20,321	21,337	22,404	23,525	9,676.87	10,160.71	10,668.75	11,202.19	11,762.29	111.66	117.24	123.10	129.26	135.72
78	238,051	249,954	262,451	275,574	289,352	19,838	20,829	21,871	22,964	24,113	9,918.79	10,414.73	10,935.47	11,482.24	12,056.35	114.45	120.17	126.18	132.49	139.11
79	244,002	256,202	269,012	282,463	296,586	20,334	21,350	22,418	23,539	24,716	10,166.76	10,675.10	11,208.85	11,769.30	12,357.76	117.31	123.17	129.33	135.80	142.59
80	250,102	262,607	275,738	289,525	304,001	20,842	21,884	22,978	24,127	25,333	10,420.93	10,941.98	11,489.07	12,063.53	12,666.71	120.24	126.25	132.57	139.19	146.15

Effective 07/01/24



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