

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, March 9, 2023 at 7:00 p.m.

For your information, the following materials are enclosed:

AGENDA ITEMS

- **Minutes 2023-02 (Exhibit A)**
- Requisition Schedule **Resolution 2023-03 (Exhibit B)**
- **FY 21/22 Financial Audit Report (Exhibit C) (p1)**

STAFF REPORTS

- Manager's Report (p1)
- Scientific-Technical Services Report for February 2023 (**Staff Report A**) (p2)
- Operations Report for February 2023 (**Staff Report B**) (p3)
- Communications Report for February 2023 (**Staff Report C**) (p8)
- Fiscal Report for February 2023 (**Staff Report D**) (p11)
- Human Resources Report for February 2023 (**Staff Report E**) (p23)

GLACVCD BOARD OF TRUSTEES MEETING AGENDA & EXHIBITS



Thursday, March 9th, 2023

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

Trustee Scott Kwong, President
Trustee Marilyn Sanabria, Vice President
Trustee Ali Saleh, Secretary-Treasurer

General Manager, Susanne Kluh
Director of Scientific-Technical Services, Steve Vetrone
Director of Operations, Mark Daniel
Director of Communications, Mary-Joy Coburn
Director of Fiscal Operations, Carolyn Weeks
Director of Human Resources, Allison Costa
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

Scott Kwong, San Marino

VICE PRESIDENT

Marilyn Sanabria, Huntington Park

SECRETARY-TREASURER

Ali Saleh, Bell

ARTESIA

Melissa Ramoso

BURBANK

Dr. Jeff D. Wassem

COMMERCE

Leonard Mendoza

DOWNEY

Robert Kiefer

HAWAIIAN GARDENS

Luis Roa

LA MIRADA

John Lewis

LOS ANGELES CITY

Steven Appleton

MAYWOOD

Jessica Torres

PARAMOUNT

Isabel Aguayo

SAN FERNANDO

Sylvia Ballin

SOUTH EL MONTE

Hector Delgado

WHITTIER

Jessica Martinez

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 GATE

Denise Diaz

BELLFLOWER

Sonny R. Santa Ines

CERRITOS

Mark W. Bollman

DIAMOND BAR

Ruth Low

GLENDALE

Vacant

LA HABRA HEIGHTS

Catherine Houwen

LONG BEACH

Emily Holman

LYNWOOD

Rita Soto

NORWALK

Margarita L. Rios

SANTA CLARITA

Heidi Heinrich

SIGNAL HILL

Robert D. Copeland

VERNON

Leticia Lopez

GENERAL MANAGER

Susanne Klüh

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A G E N D A

THE REGULAR MEETING OF THE BOARD OF TRUSTEES

Thursday, March 9, 2023

District Office
12545 Florence Avenue
Santa Fe Springs, CA 90670

1. **CALL TO ORDER**

2. **QUORUM (ROLL) CALL**

3. **INVOCATION**

4. **PLEDGE OF ALLEGIANCE**

5. **CORRESPONDENCE**

6. **INTRODUCTIONS**

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

7. **PUBLIC COMMENT**

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

8. CONSENT AGENDA (8.1 – 8.2)

(VOTE REQUIRED)

- 8.1 Consideration of **Minutes 2023-02** of regular Board Meeting held on February 9th, 2023. ***(EXHIBIT A)***
- 8.2 Consideration of **Resolution 2023-03** Authorizing Payment of Attached Requisition February 1st through February 28th, 2023 ***(EXHIBIT B)***
- 8.3 Consideration of approval of funds for an Employee Family Night at Dodger Stadium not to exceed \$2,500.

9. COMMITTEE REPORT

- 9.1 Audit Committee Meeting Sonny Santa Ines, Chair
Presentation from Robert J. Callanan with Clifton Larson Allen LLP regarding findings from audit of District FY 2021/2022 financials.
(EXHIBIT C) (RECEIVE AND FILE)

10. STAFF PROGRAM REPORTS: February 2023

- 10.1 Manager’s Report S. Kluh, General Manager
- 10.2 Scientific-Technical (Staff Report A) S. Vetrone, Sci.-Tech Services Dir.
- 10.3 Operations (Staff Report B) M. Daniel, Operations Dir.
- 10.4 Communications (Staff Report C) M.J. Coburn, Communications Dir.
- 10.5 Fiscal (Staff Report D) C. Weeks, Fiscal Operations Dir.
- 10.6 Human Resources (Staff Report E) A. Costa, Human Resources Dir.
- 10.7 General Counsel Report Q. Barrow, General Counsel

11. OTHER

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

12. ADJOURNMENT

The next Board of Trustees meeting will be scheduled on Thursday, April 13th, 2023, 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. 2023 –02**

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, February 12, 2023, at the District office at 12545 Florence Avenue, Santa Fe Springs, California.

TRUSTEES PRESENT

Melissa Ramoso, *City of Artesia*
Sonny Santa Ines, *City of Bellflower*
Pedro Aceituno, *City of Bell Gardens*
Dr. Jeff Wassem, *City of Burbank*
Jim Dear, *City of Carson* *7:10pm
Mark Bollman, *City of Cerritos*
Leonard Mendoza, *City of Commerce*
Ruth Low, *City of Diamond Bar*
Robert Kiefer, *City of Downey*
Paulette Francis, *City of Gardena*
Luis Roa, *City of Hawaiian Gardens*
Marilyn Sanabria, Vice President–
City of Huntington Park
Steve Croft, *City of Lakewood*
Leonard Pieroni, *La Cañada Flintridge*
Catherine Houwen, *City of La Habra Heights*
John Lewis, *City of La Mirada*
Emily Holman- *City of Long Beach*
Steve Appleton, *City of Los Angeles*
Steven Goldsworthy, *Los Angeles County*
Rita Soto, *City of Lynwood*
Jessica Torres, *City of Maywood*
Avik Cordeiro, *City of Montebello*
Margarita Rios, *City of Norwalk*
Isabel Aguayo, *City of Paramount*
Gustavo Camacho, *City of Pico Rivera*
Scott Kwong, President- *City of San Marino*
Heidi Heinrich, *City of Santa Clarita*
William K. Rounds, *City of Santa Fe Springs*
Sylvia Ballin, *City of San Fernando*
Hector Delgado, *City of South El Monte*
Leticia Lopez, *City of Vernon* *7:08pm
Jessica Martinez, *City of Whittier*

TRUSTEES ABSENT (EXCUSED)

Denise Diaz, *City of South Gate*

TRUSTEES ABSENT

Ali Saleh, Secretary-Treasurer- *City of Bell*
Daisy Lomeli, *City of Cudahy*
Vacant, *City of Glendale*
Robert D. Copeland, *City of Signal Hill*

OTHERS PRESENT

Susanne Kluh, General Manager
Tanya Posey, Senior Vector Ecologist
Mark Daniel, Director of Operations
Mary-Joy Coburn, Director of Communications
Carolyn Weeks, Director of Fiscal Operations
Allison Costa, Director of Human Resources
Quinn Barrow, General Counsel
Araceli Hernandez, Clerk of the Board
Anais Medina Diaz, Public Information Officer

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

1. CALL TO ORDER

Board President Kwong called the meeting to order at 7:01 p.m.

2. QUORUM (ROLL) CALL

Following roll call it was recorded that 30 Trustees were present, six were absent, with one vacant seat. Two Trustees joined the meeting after roll call, bringing the total to 32 Trustees present, four absent, and the one vacant seat.

3. INVOCATION

Trustee Bollman (Cerritos) led the invocation.

4. PLEDGE OF ALLEGIANCE

Trustee Goldsworthy (LA County) led the Pledge of Allegiance.

5. CORRESPONDENCE

NONE

6. INTRODUCTIONS

General Manager Klueh introduced two new Trustees that weren't present at the January Board meeting, returning Trustee Gustavo Camacho (Pico Rivera) and Trustee Margarita Rios (Norwalk). GM Klueh also introduced Tanya Posey, Acting Senior Vector Ecologist, who filled in for Steve Vetrone, Director of Sci-Technical Services.

7. PUBLIC COMMENT

NONE

8. CONSENT AGENDA (8.1 – 8.3)

(VOTE REQUIRED)

8.1 Consideration of **Minutes 2023-01** of regular Board Meeting held on January 12th, 2023. **(EXHIBIT A)**

8.2 Consideration of **Resolution 2023-02** Authorizing Payment of Attached Requisition January 1st through January 31st, 2023 **(EXHIBIT B)**

8.3 Consideration of a Joint Tax Sharing Resolution, related to the annexation of SCV-1115 This resolution authorizes the Sanitation Districts of Los Angeles County and GLACVCD to collectively approve and accept the negotiated exchange of ad valorem property tax revenue resulting from the annexation of the subject territory identified in the resolution to provide revenue to the Santa Clarita Valley Sanitation District. A copy of the letter from the Sanitation Districts of Los Angeles County requesting this resolution is attached. **(EXHIBIT C)**

Analysis: Similar to previous L.A. County tax sharing resolutions and seek to generate revenue to partially fund the services of SCV-1115 as noted above. Similar resolutions have previously been adopted by the Board; SCV-1115 relates to funding for the operation and maintenance of off-site disposal of sewage. Although the District gives up a negligible share of its ad valorem property taxes in these exchanges, in subsequent years, that amount would generally be regained, if not exceeded, due to an increase in property values associated with services provided by the Sanitation Districts.

Vice President Sanabria (Huntington Park) made a motion to approve Consent Agenda. The motion was seconded by Trustee Aceituno (Bell Gardens). No discussion ensued. Approved with 29 votes.

YES: Artesia, Bell Gardens, Bellflower, Burbank, Cerritos, Commerce, Diamond Bar, Downey, Huntington Park, Hawaiian Gardens, LA City, LA County, La Cañada Flintridge, La Habra, La Mirada, Lakewood, Long Beach, Lynwood, Maywood, Montebello, Norwalk, Paramount, Pico Rivera, South El Monte, Santa Fe Springs, San Fernando, San Marino, Santa Clarita, Whittier

NO: NONE

ABSTAIN: NONE

ABSENT: Bell, Carson, Cudahy, Glendale, Signal Hill, South Gate, Vernon

9. CONSIDERATION AND RATIFICATION OF BOARD OF TRUSTEES COMMITTEE ASSIGNMENTS FOR CALENDAR YEAR 2023 (EXHIBIT D)

(VOTE REQUIRED)

Summary: President Kwong will present the slate of 2023 Committee Members for ratification

President Kwong asked Trustees if they wanted to make changes to the committee list. Trustee Mark Bollman (Cerritos) asked to be put on Ad Hoc SIT Committee. President Kwong asked if Trustee Bollman wants to be taken out of the Policy Committee, Trustee Bollman stated no. Trustee Heidi Heinrich (Santa Clarita) requested to be added to the Personnel Committee. President Kwong asked Trustee Heinrich if she wants to stay on the Legislative Committee. Trustee Heinrich stated yes. Trustee Catherine Houwen (La Habra Heights) asked to be added to Ad Hoc SIT. President Kwong asked if Trustee Houwen wants to remain on Risk Management. Trustee Houwen stated yes.

President Kwong asked Counsel if the vote was next.

General Counsel, Quinn Barrow, stated there should be a motion to ratify the list as amended.

Trustee Delgado (South El Monte) motioned to approve the 2023 Committee Assignments. The motion was seconded by Trustee Sanabria (Huntington Park). No discussion ensued. Approved with 30 votes.

YES: Artesia, Bell Gardens, Bellflower, Burbank, Cerritos, Commerce, Diamond Bar, Downey, Huntington Park, Hawaiian Gardens, LA City, LA County, La Cañada Flintridge, La Habra, La Mirada, Lakewood, Long Beach, Lynwood, Maywood, Montebello, Norwalk, Paramount, Pico Rivera, South El Monte, Santa Fe Springs, San Fernando, San Marino, Santa Clarita, Vernon, Whittier

NO: NONE

ABSTAIN: NONE

ABSENT: Bell, Carson, Cudahy, Glendale, Signal Hill, South Gate

10. REMINDER TO TRUSTEES TO COMPLETE AND FILE ANNUAL CALIFORNIA FORM 700-STATEMENT OF ECONOMIC INTEREST

Summary: Each year, Trustees are required to complete and file their annual "Statement of Economic Interest" otherwise known as the "conflict of interest" form. Trustees who have an email address on record with the LA County Conflict of Interest Division may receive an electronic form for completion. This form can also be obtained online at www.fppc.ca.gov. The District can mail the completed and signed form, if you prefer, or you can have your city do this for you. Monetary penalties (\$10/day) may be assessed for failing to file the form on or before the April 3, 2023, deadline. Upon completion of the form, please send a copy to the District for our records

General Manager Klueh reminded all Trustees to fill out assuming office form, if new to the Board, and the annual 700 Form for the District to pay the stipend of \$100 monthly. Those new to the Board, must submit a W-9 so the stipend can be paid; if Trustee decides not to receive the stipend, Trustee will not have to file. GM Klueh encouraged everyone to turn in forms to be in compliance.

11. COMMITTEE REPORT

11.1 Ad Hoc Facility Expansion

Steve Goldsworthy, Chair

11.1.a Update regarding purchase of empty lot next to Sylmar facility.

Trustee Goldsworthy shared that Ad Hoc Facility Expansion Committee met and had commercial broker, Chris McKenzie, join virtually to discuss the lot adjacent to the Sylmar facility. That property closed escrow as part of a much larger project. The property has appreciated to an estimate of \$5.6 million. Trustee Goldsworthy stated there would be more discussion about this item before action is taken. No discussion ensued.

12. CLOSED SESSION

12.1 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 a significant exposure to litigation against the District. *(Additional information will be provided under separate cover).*

The Board discussed matters related to potential exposure to litigation against the District and has given direction to management regarding this matter. No other reportable action taken.

13. STAFF PROGRAM REPORTS: January 2023

13.1 Manager's Report

S. Klueh, General Manager

General Manager Kluh announced they are looking for interested Trustees to accompany staff in Sacramento with an in-person legislative day. Three Trustees will be accompanying staff March 20th -22nd. GM Kluh asked if Trustees wanted to express interest at the Board meeting. Trustee Cordeiro, Vice President Sanabria, and Trustee Bollman expressed interest. GM Kluh also shared that staff would like to offer Trustee Orientation Session for new and/or interested returning Trustees, in-person or remotely. GM Kluh stated a survey will be sent out to pick a date for Trustee Orientation.

13.2 Scientific-Technical (Staff Report A) T. Posey, Senior Vector Ecologists

Acting Senior Vector Ecologist, Tanya Posey, didn't have anything to add to Staff Report A. She highlighted Vector Ecologist Ryan Amick's contributions to the MVCAC conference where he provided his analysis of underground storm drain abundance and treatment data.

13.3 Operations (Staff Report B) M. Daniel, Operations Dir.

Operations Director, Mark Daniel, didn't have anything to add to Staff Report B. He provided detail on the functional units within Operations.

13.4 Communications (Staff Report C) M.J. Coburn, Communications Dir.

Communications Director, Mary Joy Coburn, didn't have anything to add to Staff Report C. She highlighted Education Program Coordinator, Liliana Moreno's presentation at MVCAC on using Tik Tok to connect and engage students to mosquito control. Trustee Santa Ines asked if Tik Tok should be a concern for the District. Director Coburn stated it is something that the District is keeping an eye on and the District is ready to turn off Tik Tok if necessary.

13.5 Fiscal (Staff Report D) C. Weeks, Fiscal Operations Dir.

Director Weeks had nothing to report.

13.6 Human Resources (Staff Report E) A. Costa, Human Resources Dir.

Director of Human Resources, Allison Costa, added to Staff Report E that seasonal positions have been posted online.

13.7 General Counsel Report Q. Barrow, General Counsel

General Counsel Barrow had nothing to report.

14. OTHER

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

Trustee Wassem (Burbank) asked if Prop 218 is on a future agenda. GM Kluh stated that in December 2022 the Board expressed the opposition to Constitutional Amendment 21-00042A1 which would change local taxation rules, including those on Prop 218. GM Kluh stated SCI Consultants, the District's tax roll administrator, suggests that nothing should be done before we know the outcome of the vote in

November 2024 because everything back to January 1st, 2022, would be invalid if that proposition to amend the constitution were to pass. GM Kluh shared that in the meantime, staff will hopefully be making progress on the SIT programs to present to residents that we can make a difference. GM Kluh stated we can look at our financials to prepare and would potentially aim to conduct the initial survey in spring of 2025.

Trustee Bollman (Cerritos) shared his experience at the MVCAC. He highlighted staff who presented, especially Mark Daniel who organized and participated in multiple events.

15. ADJOURNMENT

President Kwong adjourned the meeting at 8:17p.m. The next Board of Trustees meeting will be scheduled on Thursday, March 9th, 2023, at 7:00p.m. at the District's headquarters at 12545 Florence Avenue, Santa Fe Springs.

EXHIBIT A

RESOLUTION NO. 2023-03

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

CERTIFICATION

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

Director of Fiscal Operations

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

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

**A. In the amount of \$347,799.77 as issued, signed, and released as
Check Nos. 4333 through 4422 .**

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

PASSED, APPROVED, AND ADOPTED this 9th day of March 2023.

President

I, _____, Secretary-Treasurer of the Greater Los Angeles County Vector Control District, hereby certify that Resolution No. 2023-03 was duly adopted by the Board of Trustees at its regular meeting held on March 9th, 2023.

Secretary-Treasurer

Greater L.A. County Vector Control Dist
Cash Disbursements Journal
For the Period From Feb 1, 2023 to Feb 28, 2023

Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
2/8/23	ACH	5170-A-70	PERS	100000017059118	February 2023 Health and Medical premiums	Check Total:	<u>(129,033.84)</u>
2/9/23	ACH	5170-A-70	AUL Health Benefit Trust	MidAmerica February 2023	MidAmerica Retirees and Tier IV HRA	Check Total:	<u>(25,559.28)</u>
2/9/23	4333-63	1015-A-10	Cash		Void - Wrong date printed on checks	Check Total:	<u>-</u>
2/9/23	4364	5420-A-62	A & B TIRE	Invoice: 24114	1 Hankook tire		123.30
2/9/23	4364	5420-A-62	A & B TIRE	Invoice: 24116	Flat repair		20.00
2/9/23	4364	5420-A-62	A & B TIRE	Invoice: 24118	4 Hankook tires		891.00
2/9/23	4364	5420-A-62	A & B TIRE	Invoice: 24139	2 Hankook Tires		246.60
						Check Total:	<u>(1,280.90)</u>
2/9/23	4365	5735-A-42	Robert Aceves-Ortiz	Invoice: ACEV.35.00	MVCAC event parking fee	Check Total:	<u>(35.00)</u>
2/9/23	4366	2302-A-10	AFLAC	Invoice: 502495	Aflac - Accident, STD, Life, Medical premiums	Check Total:	<u>(1,835.06)</u>
2/9/23	4367	5735-A-32	Ryan L. Amick	Invoice: AMIC.122.43	MVCAC conference reimbursements	Check Total:	<u>(122.43)</u>
2/9/23	4368	5610-A-10	CELL BUSINESS EQUIPMENT	Invoice: 78863601	Canon copier period performance charge (1/15/23-2/14/23)	Check Total:	<u>(2,510.20)</u>
2/9/23	4369	5850-A-62	C. E. Mechanical, Inc.	Invoice: 50151	HVAC maintenance		459.75
2/9/23	4369	5850-A-62	C. E. Mechanical, Inc.	Invoice: 50266	Quarterly billing - Feb., May, Aug., and November		329.49
						Check Total:	<u>(789.24)</u>
2/9/23	4370	5825-B-63	CINTAS FAS LOCKBOX 636525	Invoice: OF19655093	Fire extinguishers recharge	Check Total:	<u>(2,009.83)</u>
2/9/23	4371	5325-A-22	CINTAS #053	Invoice: 4145101714	Uniforms, towels, floor mats cleaned, and janitorial service		404.16
2/9/23	4371	5325-A-22	CINTAS #053	Invoice: 4145800305	Uniforms, towels, floor mats cleaned, and janitorial service		322.86
						Check Total:	<u>(727.02)</u>
2/9/23	4372	5680-A-10	CLIFTONLARSONALLEN LLP	Invoice: 3557958	4th Interim billing on Audit of GLACVCD financial statements	Check Total:	<u>(2,730.00)</u>
2/9/23	4373	5735-A-52	DIANA GARCIA	Invoice: DIGA.105.00	MVCAC event parking fee - reimbursement		105.00
2/9/23	4373	5735-A-52	DIANA GARCIA	Invoice: DIGA.21.91	MVCAC meal reimbursement		21.91
2/9/23	4373	5735-A-52	DIANA GARCIA	Invoice: DIGA.69.60	MVCAC 2023 Milieage reimbursement - Diana Garcia		69.60
						Check Total:	<u>(196.51)</u>
2/9/23	4374	2243-A-10	Fidelity Security Life Ins./Eyemed	Invoice: 165628043	vision insurance	Check Total:	<u>(1,698.32)</u>
2/9/23	4375	5735-A-22	William Kobzoff	Invoice: KOBZ.35.00	MVCAC 2023 event parking fee	Check Total:	<u>(35.00)</u>
2/9/23	4376	5499-A-62	LB Johnson Hardware	Invoice: 957146	Misc. parts & supplies		32.84
2/9/23	4376	5499-A-62	LB Johnson Hardware	Invoice: 957147	Misc. parts & supplies		22.08
2/9/23	4376	5499-A-62	LB Johnson Hardware	Invoice: 957218	Misc. parts & supplies		94.99

Greater L.A. County Vector Control Dist
Cash Disbursements Journal
For the Period From Feb 1, 2023 to Feb 28, 2023

Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
2/9/23	4376	5499-A-62	LB Johnson Hardware	Invoice: 957203	Misc. parts & supplies		48.58
						Check Total:	<u>(198.49)</u>
2/9/23	4377	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 233504	Business & Facilities		4,080.00
2/9/23	4377	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 232919	Vector Spec. Investigations		42.50
2/9/23	4377	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 232891	Audit of Personnel Rules		297.50
2/9/23	4377	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 232154	General legal services		212.50
						Check Total:	<u>(4,632.50)</u>
2/9/23	4378	1015-A-10	Cash		Void		-
						Check Total:	<u>-</u>
2/9/23	4379	5735-A-52	Liliana Moreno	Invoice: LIMO.140.68	MVCAC conference reimbursements	Check Total:	<u>(140.68)</u>
2/9/23	4380	5810-B-63	LANDSCO	Invoice: 5460	Monthly landscape maintenance	Check Total:	<u>(357.00)</u>
2/9/23	4381	5735-A-22	Mary Campbell	Invoice: MCAM.48.78	MVCAC event meal - reimbursement	Check total:	<u>(48.78)</u>
2/9/23	4382	5735-A-22	Christopher Mershon	Invoice: MERSH.35.00	MVCAC event parking - reimbursement	Check total:	<u>(35.00)</u>
2/9/23	4383	6025-A-32	MosquitoMate, Inc.	Invoice: GLACVCD_00002	Mass rearing reagents	Check total:	<u>(2,289.60)</u>
2/9/23	4384	5499-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-301167	Battery, 4 gallons of anti-freeze for Truck #44		241.35
2/9/23	4384	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-201534	Thermostat, therm gasket, anti-freeze		239.83
2/9/23	4384	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-202396	exhaust repair, tiger patch		18.72
2/9/23	4384	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-203377	Thermostat		22.98
2/9/23	4384	5415-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-203415	Ceramic pad		39.04
2/9/23	4384	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-203379	Therm gasket		4.76
						Check Total:	<u>(566.68)</u>
2/9/23	4385	5735-A-32	Christopher Ortiz	Invoice: ORTC.35.00	MVCAC 2023 parking fee - reimbursement	Check Total:	<u>(35.00)</u>
2/9/23	4386	5735-A-52	Vania Pocasangre	Invoice: POCA.180.82-64.96	MVCAC 2023 meals, mileage, parking fee reimbursement	Check Total:	<u>(245.78)</u>
2/9/23	4387	5735-A-32	Tanya Posey	Invoice: POSE.50.38	MVCAC 2023 meals reimbursement	Check total:	<u>(50.38)</u>
2/9/23	4388	5735-A-22	Ross Hobson	Invoice: ROSS.35.00	MVCAC event parking fee - reimbursement	Check Total:	<u>(35.00)</u>
2/9/23	4389	5701-A-10	SCI CONSULTING GROUP	Invoice: SBS10585	Prof. COns. Engineer of Wk & Levy Admin.	Check total:	<u>(9,325.00)</u>
2/9/23	4390	5815-A-52	SIAPIN HORTICULTURE	Invoice: 58201	Monthly landscape maintenance - Jan. 2023	Check Total:	<u>(1,265.00)</u>
2/9/23	4391	2242-A-10	Standard Life Insurance Company	Invoice: 1.1-1.312023.	Dental Insurance		12,499.08
2/9/23	4391	2242-A-10	Standard Life Insurance Company	Invoice: January2023.COBRA	January 2023 COBRA payment		127.08

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						Check total:	<u>(12,626.16)</u>
2/9/23	4392	5735-A-32	NICOLAS TREMBLAY	Invoice: TREM.75.15	MVCAC event meal - reimbursement	Check Total:	<u>(75.15)</u>
2/9/23	4393	2240-A-10	Standard Insurance Company	Invoice: 01012023.7000.14	Short-Term disability	Check Total:	<u>(7,000.14)</u>
2/9/23	4394	5735-A-22	WARREN EBERHARDT	Invoice: WEBE.35.00	MVCAC event parking fee - reimbursement	Check Total:	<u>(35.00)</u>
2/14/23	4395	5520-A-32	Leading Edge Associates, Inc.	Invoice: 162568	Lab supplies & equipments	Check Total:	<u>(1,200.00)</u>
2/27/23	4396	5735-A-22	Parking DLH Anaheim	Invoice: 021523-0399	parking fee - MVCAC 2023		35.00
2/27/23	4396	5735-A-22	Parking DLH Anaheim	Invoice: 021523-0399	parking fee - MVCAC 2023		35.00
2/27/23	4396	5735-A-22	Southwest	Invoice: 021523-0399	Southwest - airfare		223.97
2/27/23	4396	5735-A-22	AMCA	Invoice: 021523-0399	AMCA registration		535.00
2/27/23	4396	5735-A-22	Grand Sierra, Reno, Nevada	Invoice: 021523-0399	Grand Sierra Advance		141.25
2/27/23	4396	5735-A-10	Southwest	Invoice: 021523-8762	Southwest - airfare		158.96
2/27/23	4396	5735-A-10	AMCA	Invoice: 021523-8762	AMCA registration		485.00
2/27/23	4396	5735-A-10	Grand Sierra, Reno, Nevada	Invoice: 021523-8762	Grand Sierra Advance dep.		141.25
2/27/23	4396	5735-A-10	MVCAC	Invoice: 021523-8762	MVCAC registration		210.00
2/27/23	4396	5735-A-10	Parking DLH Anaheim	Invoice: 021523-8762	MVCAC parking fee		35.00
2/27/23	4396	5735-A-10	Parking DLH Anaheim	Invoice: 021523-8762	MVCAC parking fee		35.00
2/27/23	4396	5735-A-10	Traders Sam's	Invoice: 021523-8762	MVCAC parking fee		35.00
2/27/23	4396	5735-A-10	Parking DLH Anaheim	Invoice: 021523-8762	Trader Sam's - meals at Conf.		58.13
2/27/23	4396	5630-A-22	Verizon Wireless	Invoice: 021523-5263	Verizon Wireless cellphones, tablets, extra data, and GPS charges		20,149.31
2/27/23	4396	5735-A-22	MVCAC	Invoice: 021523-9515	MVCAC 2023 registration		10,915.00
2/27/23	4396	5615-A-22	Fiverr	Invoice: 021523-9515	Fiverr - computer consultant		2,110.00
2/27/23	4396	5620-A-22	Adobe Acropo	Invoice: 021523-9515	Adobe		19.99
2/27/23	4396	5735-A-22	MVCAC	Invoice: 021523-9515	MVCAC registration		225.00
2/27/23	4396	5620-A-22	BACKUPANDFTP	Invoice: 021523-9515	computer software expenses		113.00
2/27/23	4396	5735-A-22	AMCA	Invoice: 021523-9515	AMCA registration		1,455.00
2/27/23	4396	5735-A-22	Parking DLH Anaheim	Invoice: 021523-9515	MVCAC parking fee		35.00
2/27/23	4396	5735-A-22	Tortilla Jos Taqueria	Invoice: 021523-9515	MVCAC - meal		19.07
2/27/23	4396	5735-A-22	Parking DLH Anaheim	Invoice: 021523-9515	MVCAC parking fee		35.00
2/27/23	4396	5620-A-22	PluralSight	Invoice: 021523-9515	computer software expenses		29.00
2/27/23	4396	5655-A-22	Best Buy	Invoice: 021523-9515	office supplies		98.03
2/27/23	4396	5620-A-22	MSFT	Invoice: 021523-9515	computer software expenses		69.93
2/27/23	4396	5655-A-22	Staples	Invoice: 021523-9515	office supplies		102.34
2/27/23	4396	5620-A-22	Mangosign Premium	Invoice: 021523-9515	Mangosign - computer software expenses		322.80
2/27/23	4396	5617-A-22	Walmart.com	Invoice: 021523-9515	computer software expenses		387.78
2/27/23	4396	5620-A-22	Liquid Web	Invoice: 021523-9515	computer supplies and accessories		381.79
2/27/23	4396	5617-A-10	Amazon	Invoice: 021523-3763	computer supplies and accessories		440.90
2/27/23	4396	5617-A-10	Amazon	Invoice: 021523-3763	computer supplies and accessories		77.98
2/27/23	4396	5617-A-10	Amazon	Invoice: 021523-3763	computer supplies and accessories		253.03
2/27/23	4396	5875-A-62	Voiceshot LLC	Invoice: 021523-3763	emergency 800-number		19.95

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2/27/23	4396	5619-A-62	Notebookshop.com	Invoice: 021523-3763	Laptop repair - Fernando M.		208.41
2/27/23	4396	5619-A-62	Notebookshop.com	Invoice: 021523-3763	Laptop repair for _ Thomas Dang		208.41
2/27/23	4396	5735-B-33	AMCA	Invoice: 021523-0925	AMCA registration		1,455.00
2/27/23	4396	5735-B-33	Southwest	Invoice: 021523-0925	Southwest - airfare		158.96
2/27/23	4396	5735-A-32	Southwest	Invoice: 021523-0925	Southwest - airfare (Steve Vetrone)		158.96
2/27/23	4396	5735-B-33	Southwest	Invoice: 021523-0925	Southwest - airfare		158.96
2/27/23	4396	5735-A-32	Grand Sierra, Reno, Nevada	Invoice: 021523-0925	Grand Sierra Adv. Dep.		141.25
2/27/23	4396	5735-A-32	Grand Sierra, Reno, Nevada	Invoice: 021523-0925	Grand Sierra Adv. Dep.		141.25
2/27/23	4396	5735-A-32	Grand Sierra, Reno, Nevada	Invoice: 021523-0925	Grand Sierra Adv. Dep.		141.25
2/27/23	4396	5520-A-32	Amazon	Invoice: 021523-0925	field supplies & equipments		53.63
2/27/23	4396	5735-A-32	Coffee House	Invoice: 021523-0925	MVCAC parking fee		14.82
2/27/23	4396	5735-A-32	Parking DLH Anaheim	Invoice: 021523-0925	meal		35.00
2/27/23	4396	5510-B-33	Smart & Final	Invoice: 021523-0925	lab supplies & equipments		40.55
2/27/23	4396	5520-A-32	Bulkfoods	Invoice: 021523-0925	lab field supplies		129.31
2/27/23	4396	5520-B-33	Amazon	Invoice: 021523-0925	lab field supplies		70.04
2/27/23	4396	5735-B-33	AMCA	Invoice: 021523-0925	AMCA - credit		(485.00)
2/27/23	4396	5707-A-22	Home Depot	Invoice: 021523-2811	meeting supplies		103.95
2/27/23	4396	5310-A-22	Red Wing Shoe Store	Invoice: 021523-2811	safety workboots		250.00
2/27/23	4396	5310-A-22	Red Wing Shoe Store	Invoice: 021523-2811	safety workboots - Mary Campbell		218.27
2/27/23	4396	5310-A-22	Shoeteria	Invoice: 021523-2811	safety workboots - Jocelyn Analuisa		178.59
2/27/23	4396	5735-A-22	Black Tap	Invoice: 021523-2811	MVCAC meals for staff		122.19
2/27/23	4396	5735-A-22	Parking DLH Anaheim	Invoice: 021523-2811	MVCAC parking fee		35.00
2/27/23	4396	5310-A-22	Red Wing Shoe Store	Invoice: 021523-2811	safety workboots - Martin Serrano		250.00
2/27/23	4396	5310-A-22	Red Wing Shoe Store	Invoice: 021523-2811	safety workboots - Gus Garcia		250.00
2/27/23	4396	5310-A-22	Red Wing Shoe Store	Invoice: 021523-2811	safety workboots- Ernie Sanchez		250.00
2/27/23	4396	5707-A-22	Christines Donuts	Invoice: 021523-2811	meeting supplies		20.50
2/27/23	4396	5655-B-23	Amazon	Invoice: 021523-4011	office supplies		43.24
2/27/23	4396	5310-B-23	Red Wing Shoe Store	Invoice: 021523-4011	safety workboots - Jovino M.		240.89
2/27/23	4396	5655-B-23	Amazon	Invoice: 021523-4011	office supplies		43.24
2/27/23	4396	5310-B-23	Red Wing Shoe Store	Invoice: 021523-4011	safety workboots-		250.00
2/27/23	4396	5655-B-23	Amazon	Invoice: 021523-4011	office supplies		35.02
2/27/23	4396	5735-B-23	Valet Parking	Invoice: 021523-4011	parking fees - CEU		210.00
2/27/23	4396	5645-B-23	Amazon	Invoice: 021523-4011	Amazon Prime maintenance fee		152.21
2/27/23	4396	5655-B-23	Amazon	Invoice: 021523-4011	office supplikes		218.99
2/27/23	4396	5345-A-22	Amazon	Invoice: 021523-4011	work polos		31.07
2/27/23	4396	5345-A-22	Amazon	Invoice: 021523-4011	work polos		15.38
2/27/23	4396	5345-A-22	Amazon	Invoice: 021523-4011	work polos		45.45
2/27/23	4396	5260-B-23	Home Depot	Invoice: 021523-4011	support equipments		115.98
2/27/23	4396	5617-B-23	Amazon	Invoice: 021523-4011	computer supplies and accessories		17.88
2/27/23	4396	6031-B-23	Amazon	Invoice: 021523-4011	Lenovo Thinkpad		267.18
2/27/23	4396	5655-A-42	Amazon	Invoice: 021523-4770	office supplies		82.84
2/27/23	4396	5735-A-22	Black Tap	Invoice: 021523-4770	MVCAC lunch for staff		454.81
2/27/23	4396	5735-A-22	Black Tap	Invoice: 021523-4770	MVCAC lunch for staff		305.96
2/27/23	4396	5230-A-42	G&G Hydraulics Corporation	Invoice: 021523-4770	Portable Spray Equipments		132.60

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2/27/23	4396	5617-A-22	Amazon	Invoice: 021523-4770	computer accessories		148.62
2/27/23	4396	5260-A-42	Home Depot	Invoice: 021523-4770	support equipment		58.25
2/27/23	4396	5230-A-42	Napa Online	Invoice: 021523-4770	Portable Spray Equipments		187.82
2/27/23	4396	5825-B-63	US Patriot	Invoice: 021523-4747	US Patriot		224.42
2/27/23	4396	5260-B-23	Home Depot	Invoice: 021523-4747	support equipments		65.55
2/27/23	4396	5707-A-10	Costco	Invoice: 021523-5970	meeting supplies		210.78
2/27/23	4396	5345-A-10	M&M Embroidery	Invoice: 021523-5970	embroidery		132.00
2/27/23	4396	5735-A-10	Simplify Compliance	Invoice: 021523-5970	Simplify Compliance		195.00
2/27/23	4396	5655-A-22	Amazon	Invoice: 021523-0410	office supplies		9.04
2/27/23	4396	5655-A-22	Amazon	Invoice: 021523-0410	office supplies		178.71
2/27/23	4396	5230-A-22	Premium Vials	Invoice: 021523-0410	Portable spray equipment		111.36
2/27/23	4396	5617-A-22	Amazon	Invoice: 021523-0410	computer accessories		11.26
2/27/23	4396	5617-A-22	Amazon	Invoice: 021523-0410	computer accessories		16.56
2/27/23	4396	5640-A-10	Intermedia.net	Invoice: 021523-9535	website services		1,122.00
2/27/23	4396	5885-A-62	City of Santa Fe Springs	Invoice: 021523-1470	fire service meter		130.12
2/27/23	4396	5885-A-62	City of Santa Fe Springs	Invoice: 021523-1470	domestic use		254.19
2/27/23	4396	5885-A-62	City of Santa Fe Springs	Invoice: 021523-1470	reclaimed water service		371.15
2/27/23	4396	5870-A-62	D&S Security	Invoice: 021523-6352	security monitoring		87.50
2/27/23	4396	5870-B-63	D&S Security	Invoice: 021523-6352	security monitoring		95.00
2/27/23	4396	5877-B-63	Spectrum	Invoice: 021523-4668	Sylmar Internet		1,415.00
2/27/23	4396	5480-A-62	Napa Auto Parts	Invoice: 021523-9392	engine work		32.03
2/27/23	4396	5480-A-62	Napa Auto Parts	Invoice: 021523-9392	engine work		55.67
2/27/23	4396	5825-A-62	Walmart.com	Invoice: 021523-9392	interior/exterior supplies		52.58
2/27/23	4396	5415-A-62	Napa Auto Parts	Invoice: 021523-9392	Brake and suspension		285.80
2/27/23	4396	5499-A-62	Home Depot	Invoice: 021523-4095	shop tools		377.26
2/27/23	4396	5430-A-62	Lynns Auto Air Inc.	Invoice: 021523-4095	cooling system parts & supplies		99.00
2/27/23	4396	5825-A-62	Cal Panel	Invoice: 021523-4095	interior/exterior supplies		94.35
2/27/23	4396	5825-A-62	Laird Plastics LA	Invoice: 021523-4095	new office wall plaques		106.08
2/27/23	4396	5499-A-62	Home Depot	Invoice: 021523-4095	misc. items and parts		11.62
2/27/23	4396	5499-A-62	Home Depot	Invoice: 021523-4095	misc. items and parts		29.66
2/27/23	4396	5825-B-63	Home Depot	Invoice: 021523-4111	thermostat		143.31
2/27/23	4396	5825-B-63	Home Depot	Invoice: 021523-4111	Building supplies		65.29
2/27/23	4396	5825-B-63	Home Depot	Invoice: 021523-4111	OPS office thermostat		55.10
2/27/23	4396	5499-B-63	Home Depot	Invoice: 021523-4111	hop tools		21.94
2/27/23	4396	5445-B-63	Home Depot	Invoice: 021523-4111	fab supplies		166.86
2/27/23	4396	5445-B-63	Nachos Ornamental Inc.	Invoice: 021523-4111	fab supplies		203.17
2/27/23	4396	5720-B-23	CEPA Operations	Invoice: 021523-4111	fume hood certification		250.00
2/27/23	4396	5499-B-63	Lowes	Invoice: 021523-4111	misc. items and parts		52.81
2/27/23	4396	5499-B-63	Lowes	Invoice: 021523-4111	misc. items and parts		307.58
2/27/23	4396	5360-A-62	Matheson Trigas	Invoice: 021523-4111	Protective Safety Equipments		109.58
2/27/23	4396	5499-B-63	Smart & Final	Invoice: 021523-4111	misc. itesms and parts		289.25
2/27/23	4396	5445-B-63	Nachos Ornamental Inc.	Invoice: 021523-4111	Nachos - fab supplies		10.69
2/27/23	4396	5499-B-63	Home Depot	Invoice: 021523-4111	shop supplies		6.58
2/27/23	4396	5480-B-63	Select Auto Parts	Invoice: 021523-7302	engine parts and supplies for #44		359.00

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2/27/23	4396	5400-B-63	Select Auto Parts	Invoice: 021523-7302	electric parts supplies		178.92
2/27/23	4396	5445-B-63	Home Depot	Invoice: 021523-7302	painting supplies for fence		84.23
2/27/23	4396	5825-B-63	Home Depot	Invoice: 021523-7302	fence project		106.61
2/27/23	4396	5400-B-63	Select Auto Parts	Invoice: 021523-7302	battery for #157		169.48
2/27/23	4396	5445-B-63	Home Depot	Invoice: 021523-7302	fence project		153.15
2/27/23	4396	5445-B-63	Home Depot	Invoice: 021523-7302	fence project		146.79
2/27/23	4396	5400-B-63	Napa San Fernando	Invoice: 021523-7302	electrical parts for batteries		674.34
2/27/23	4396	5400-B-63	Napa San Fernando	Invoice: 021523-7302	new battery for #45		253.36
2/27/23	4396	5445-B-63	Nachos Ornamental Inc.	Invoice: 021523-7302	fab supplies		181.44
2/27/23	4396	5499-B-63	Select Auto Parts	Invoice: 021523-7302	misc. items and parts		313.21
2/27/23	4396	5655-A-22	Amazon	Invoice: 021523-0402	office supplies		71.36
2/27/23	4396	5655-A-22	Amazon	Invoice: 021523-0402	office supplies		33.14
2/27/23	4396	5230-A-22	Ebay	Invoice: 021523-0402	PSEs		63.52
2/27/23	4396	5260-A-22	Home Depot	Invoice: 021523-0402	support equipments		40.95
2/27/23	4396	5707-A-10	Wateria	Invoice: 021523-0402	meeting supplies		15.00
2/27/23	4396	5260-A-22	Amazon	Invoice: 021523-0402	support equipments		11.04
2/27/23	4396	5260-A-22	Home Depot	Invoice: 021523-0402	support equipments		76.63
2/27/23	4396	5825-A-62	Amazon	Invoice: 021523-0402	interior/exterior supplies		162.53
2/27/23	4396	5707-A-10	Wateria	Invoice: 021523-0402	meeting supplies		18.25
2/27/23	4396	5260-A-22	Amazon	Invoice: 021523-0402	support equipments		6.62
2/27/23	4396	5880-A-62	SoCal Gas Co.	Invoice: 021523-5099	SoCal Gas Co. - utility		1,001.50
2/27/23	4396	5880-A-62	SoCal Gas Co.	Invoice: 021523-5099	SoCal Gas Co. - utility		811.52
2/27/23	4396	5880-B-63	SoCal Gas Co.	Invoice: 021523-5099	SoCal Gas Co. - utility		1,001.50
2/27/23	4396	5880-B-63	SoCal Gas Co.	Invoice: 021523-5099	SoCal Gas Co. - utility		749.77
2/27/23	4396	5890-A-62	Consolidated Disposal	Invoice: 021523-1747	Consolidated Disposal - trash pickup		354.79
2/27/23	4396	5890-A-62	Consolidated Disposal	Invoice: 021523-1747	Consolidated Disposal - trash pickup		852.33
2/27/23	4396	5445-A-62	Airgas West	Invoice: 021523-8357	fab supplies		60.34
2/27/23	4396	5445-A-62	Airgas West	Invoice: 021523-8357	fab supplies		58.98
2/27/23	4396	5445-A-62	Airgas West	Invoice: 021523-8357	fab supplies		60.34
2/27/23	4396	5445-A-62	Airgas West	Invoice: 021523-8357	fab supplies		58.98
2/27/23	4396	5499-A-62	McMaster-Carr	Invoice: 021523-4482	Misc. items and parts		99.87
2/27/23	4396	5825-A-62	McMaster-Carr	Invoice: 021523-4482	interior/exterior supplies		37.64
2/27/23	4396	5825-A-62	McMaster-Carr	Invoice: 021523-4482	interior/exterior supplies		66.87
2/27/23	4396	5825-A-62	McMaster-Carr	Invoice: 021523-4482	interior/exterior supplies		41.42
2/27/23	4396	5499-A-62	McMaster-Carr	Invoice: 021523-4482	interior/exterior supplies		10.01
2/27/23	4396	5499-A-62	McMaster-Carr	Invoice: 021523-4482	Misc. items and parts		74.96
2/27/23	4396	5815-A-62	McMaster-Carr	Invoice: 021523-4482	janitorial supplies		72.13
2/27/23	4396	5825-A-62	McMaster-Carr	Invoice: 021523-4482	interior/exterior supplies		180.18
2/27/23	4396	5825-A-62	McMaster-Carr	Invoice: 021523-4482	interior/exterior supplies		34.03
2/27/23	4396	5825-A-62	McMaster-Carr	Invoice: 021523-4482	interior/exterior supplies		280.79
2/27/23	4396	5769-A-52	Amazon	Invoice: 021523-5447	supplies & equipments		22.10
2/27/23	4396	5620-A-52	Zingle	Invoice: 021523-5447	computer software expenses		229.00
2/27/23	4396	5620-A-52	Mailchimp	Invoice: 021523-5447	computer software expenses		80.00
2/27/23	4396	5640-A-53	Getstreamline.com	Invoice: 021523-5447	website services		10.00

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2/27/23	4396	5640-A-52	Getstreamline.com	Invoice: 021523-5447	website services		400.00
2/27/23	4396	5640-A-52	Getstreamline.com	Invoice: 021523-5447	website services		120.00
2/27/23	4396	5769-A-52	Michaels	Invoice: 021523-5447	Supplies and equipments		12.91
2/27/23	4396	5735-A-52	Parking DLH Anaheim	Invoice: 021523-5447	MVCAC parking fee		35.00
2/27/23	4396	5620-A-52	Kwesforms	Invoice: 021523-5447	computer software expenses		29.00
2/27/23	4396	5735-A-52	CAPIO	Invoice: 021523-5447	CAPIO registration		275.00
2/27/23	4396	5620-A-52	Google Storage	Invoice: 021523-5447	computer software expenses		2.99
2/27/23	4396	5620-A-52	Linktree	Invoice: 021523-5447	computer software expenses		9.00
2/27/23	4396	5620-A-52	Network Solutions	Invoice: 021523-5447	computer software expenses		58.98
2/27/23	4396	5707-A-10	Vallarta	Invoice: 021523-4585	meeting supplies		32.99
2/27/23	4396	5260-A-42	Amazon	Invoice: 021523-4585	support equipments		57.24
2/27/23	4396	5260-A-42	Amazon	Invoice: 021523-4585	support equipments		10.44
2/27/23	4396	5260-A-42	Amazon	Invoice: 021523-4585	support equipments		38.77
2/27/23	4396	5735-A-22	Black Tap	Invoice: 021523-4585	MVCAC meals for staff		160.49
2/27/23	4396	5735-A-22	Parking DLH Anaheim	Invoice: 021523-4585	parking fee		35.00
2/27/23	4396	5655-A-42	Amazon	Invoice: 021523-4585	office supplies		9.38
2/27/23	4396	5735-A-22	Southwest	Invoice: 021523-4585	airfare - Yessenia Curiel		158.96
2/27/23	4396	5735-A-22	Southwest	Invoice: 021523-4585	Airfare		158.96
2/27/23	4396	5735-A-22	Southwest	Invoice: 021523-4585	Airfare		158.96
2/27/23	4396	5735-A-22	Grand Sierra, Reno, Nevada	Invoice: 021523-4585	Grand Sierra Advance Dep.		141.25
2/27/23	4396	5735-A-22	Grand Sierra, Reno, Nevada	Invoice: 021523-4585	Grand Sierra Advance Dep.		141.25
2/27/23	4396	5735-A-22	Grand Sierra, Reno, Nevada	Invoice: 021523-4585	Grand Sierra Advance Dep.		141.25
2/27/23	4396	5510-A-32	Amazon	Invoice: 021523-9233	lab supplies & equipments		51.99
2/27/23	4396	5520-A-32	Amazon	Invoice: 021523-9233	Field supplies and equipments		17.67
2/27/23	4396	5520-B-33	Amazon	Invoice: 021523-9233	Field supplies and equipments		43.08
2/27/23	4396	5520-A-32	Amazon	Invoice: 021523-9233	Field supplies and equipments		6.62
2/27/23	4396	5520-A-32	Chemicalsalfaesar	Invoice: 021523-9233	chemicals		42.85
2/27/23	4396	5520-A-32	Amazon	Invoice: 021523-9233	field supplies & equipments		14.24
2/27/23	4396	5510-A-32	Amazon	Invoice: 021523-9233	Amazon - credit		(61.48)
2/27/23	4396	5520-A-32	Walmart.com	Invoice: 021523-9233	field supplies & equipments		54.29
2/27/23	4396	5510-A-32	Smart & Final	Invoice: 021523-9233	lab supplies		19.16
2/27/23	4396	5510-A-32	Daigger Scientific Inc.	Invoice: 021523-9233	lab supplies		71.89
2/27/23	4396	5735-A-32	Salt & Straw	Invoice: 021523-9233	MVCAC meals for staff		32.91
2/27/23	4396	5735-A-32	Parking DLH Anaheim	Invoice: 021523-9233	parking fee		35.00
2/27/23	4396	5735-A-32	Coffee House	Invoice: 021523-9233	meal		8.02
2/27/23	4396	5735-A-32	Parking DLH Anaheim	Invoice: 021523-9233	parking fee - MVCAC conf.		35.00
2/27/23	4396	5735-A-32	Parking DLH Anaheim	Invoice: 021523-9233	parking fee - MVCAC conf.		35.00
2/27/23	4396	5735-A-32	Traders Sam's	Invoice: 021523-9233	meals for staff - MVCAC		32.97
2/27/23	4396	5735-A-32	Traders Sam's	Invoice: 021523-9233	meals for staff - MVCAC		100.74
2/27/23	4396	5510-A-32	Chefs Toys Commerce	Invoice: 021523-9233	meals for staff - MVCAC		110.14
2/27/23	4396	5510-A-32	Amazon	Invoice: 021523-9233	lab supplies		20.98
2/27/23	4396	5510-A-32	Amazon	Invoice: 021523-9233	lab supplies		14.35
2/27/23	4396	5510-A-32	Amazon	Invoice: 021523-9233	lab supplies		26.50
2/27/23	4396	5877-A-62	Frontier Communications	Invoice: 021523-7995	SFS Internet		1,055.26

Greater L.A. County Vector Control Dist
Cash Disbursements Journal
For the Period From Feb 1, 2023 to Feb 28, 2023

Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
2/27/23	4396	5707-A-10	Costco	Invoice: 021523-2276	board meeting supplies		147.80
2/27/23	4396	5707-A-10	Pizzamania	Invoice: 021523-2276	Board night meals		167.31
2/27/23	4396	5620-A-10	Zoom.us	Invoice: 021523-4635	Zoom.us		31.48
2/27/23	4396	5735-A-10	ESRI	Invoice: 021523-4635	ESRI		4,370.00
2/27/23	4396	5735-A-10	ESRI	Invoice: 021523-4635	ESRI		650.00
2/27/23	4396	5620-A-10	Google Storage	Invoice: 021523-4635	Google Suite		84.19
2/27/23	4396	5735-A-10	Tortilla Jos Taqueria	Invoice: 021523-4635	meal at conference		15.62
2/27/23	4396	5655-A-10	Amazon	Invoice: 021523-0808	office supplies		132.48
2/27/23	4396	5655-A-10	Amazon	Invoice: 021523-0808	office supplies		19.25
2/27/23	4396	5655-A-10	Amazon	Invoice: 021523-0808	office supplies		19.17
2/27/23	4396	5655-A-10	Amazon	Invoice: 021523-0808	office supplies		17.03
2/27/23	4396	5655-A-10	Amazon	Invoice: 021523-0808	office supplies		178.98
2/27/23	4396	5655-A-10	Target	Invoice: 021523-0808	office supplies		5.73
2/27/23	4396	5460-A-62	Amazon	Invoice: 021523-6102	First aid - returned		(48.36)
2/27/23	4396	5460-A-62	Amazon	Invoice: 021523-6102	First aid - returned		(24.18)
2/27/23	4396	5499-B-63	Amazon	Invoice: 021523-6102	Misc. items and parts		54.64
2/27/23	4396	5499-A-62	Home Depot	Invoice: 021523-6102	Misc. items and parts		164.12
2/27/23	4396	5499-A-62	Home Depot	Invoice: 021523-6102	credit for returns		(69.40)
2/27/23	4396	5499-A-62	Walmart.com	Invoice: 021523-6102	Misc. items and parts		13.98
2/27/23	4396	5855-A-62	Home Depot	Invoice: 021523-6102	fixtures and hardware		67.77
2/27/23	4396	5825-A-62	Home Depot	Invoice: 021523-6102	interior/exterior supplies		93.66
2/27/23	4396	5825-A-62	Home Depot	Invoice: 021523-6102	interior/exterior supplies		67.31
2/27/23	4396	5445-A-62	AF Metal Sales Inc.	Invoice: 021523-6102	fab supplies		47.90
2/27/23	4396	5499-A-62	Costco	Invoice: 021523-6102	Misc. items and parts		205.00
2/27/23	4396	5499-A-62	Target	Invoice: 021523-6102	Misc. items and parts		22.08
2/27/23	4396	5435-A-62	Amazon	Invoice: 021523-6102	body repair		43.44
2/27/23	4396	5435-A-62	Amazon	Invoice: 021523-6102	body repair		28.62
2/27/23	4396	5755-A-62	Costco	Invoice: 021523-6102	kitchen supplies		95.94
2/27/23	4396	5499-B-63	Amazon	Invoice: 021523-6102	Misc. items and parts		173.97
2/27/23	4396	5499-A-62	Home Depot	Invoice: 021523-6102	Misc. items and parts		70.11
2/27/23	4396	5499-A-62	Amazon	Invoice: 021523-6102	Misc. items and parts		25.40
2/27/23	4396	5855-A-62	Sams Club	Invoice: 021523-6102	fixtures and hardware		77.06
2/27/23	4396	5499-A-62	Amazon	Invoice: 021523-6102	Misc. items and parts		11.02
2/27/23	4396	5499-A-62	Amazon	Invoice: 021523-6102	Misc. items and parts		512.78
2/27/23	4396	5499-A-62	Amazon	Invoice: 021523-6102	Misc. items and parts		126.08
2/27/23	4396	5499-A-62	Walmart Supercenter	Invoice: 021523-6102	Misc. items and parts		11.85
2/27/23	4396	5499-B-63	Amazon	Invoice: 021523-6102	Misc. items and parts		20.20
2/27/23	4396	5825-A-62	Best RV & Self Storage	Invoice: 021523-6102	Best RV & Self Storage		248.00
2/27/23	4396	5815-A-62	Zoro Tools Inc.	Invoice: 021523-6102	janitorial supplies		533.11
2/27/23	4396	5435-A-62	Amazon	Invoice: 021523-6102	body repair		99.94
2/27/23	4396	5435-A-62	Amazon	Invoice: 021523-6102	body repair		49.71
2/27/23	4396	5707-A-10	Chipotle	Invoice: 021523-6102	meeting supplies		13.34
2/27/23	4396	5499-A-62	Home Depot	Invoice: 021523-6102	Misc. items and parts		136.71
2/27/23	4396	5707-A-10	Smart & Final	Invoice: 021523-6102	board meeting supplies		43.60

Greater L.A. County Vector Control Dist
Cash Disbursements Journal
For the Period From Feb 1, 2023 to Feb 28, 2023

Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
2/27/23	4396	5499-A-62	Home Depot	Invoice: 021523-6102	Misc. items and parts		226.01
2/27/23	4396	5707-A-10	Pizzamania	Invoice: 021523-6102	board meeting supplies		41.50
2/27/23	4396	5420-B-63	Amazon	Invoice: 021523-6102	Tire repairs		32.10
2/27/23	4396	5420-B-63	Amazon	Invoice: 021523-6102	Tire repairs		20.79
2/27/23	4396	5769-A-53	Amazon	Invoice: 021523-1595	Supplies and equipments		17.67
2/27/23	4396	5769-A-52	Amazon	Invoice: 021523-1595	Supplies and equipments		96.62
2/27/23	4396	5769-A-52	Amazon	Invoice: 021523-1595	Supplies and equipments		171.24
2/27/23	4396	5769-A-53	Amazon	Invoice: 021523-1595	Supplies and equipments		79.54
2/27/23	4396	5735-A-52	AMCA	Invoice: 021523-1595	AMCA registration		575.00
2/27/23	4396	5735-A-52	Southwest	Invoice: 021523-1595	Airfare		158.96
2/27/23	4396	5735-A-52	AMCA	Invoice: 021523-1595	AMCA registration		575.00
2/27/23	4396	5735-A-52	Grand Sierra, Reno, Nevada	Invoice: 021523-1595	Advance deposit		141.25
2/27/23	4396	5769-A-52	Amazon	Invoice: 021523-1595	Supplies and equipments		(17.67)
2/27/23	4396	5720-A-52	NatHisMuseumsLAC	Invoice: 021523-1595	permits		25.00
2/27/23	4396	5735-A-52	Grand Sierra, Reno, Nevada	Invoice: 021523-1595	Advance deposit		118.65
2/27/23	4396	5620-A-52	Adobe Creative Cloud	Invoice: 021523-1595	Adobe subscription		52.99
2/27/23	4396	5769-A-53	Amazon	Invoice: 021523-1595	Supplies and equipments		13.19
2/27/23	4396	5735-A-52	Lyft	Invoice: 021523-1595	Lyft ride share		17.46
2/27/23	4396	5735-A-52	Lyft	Invoice: 021523-1595	Lyft ride share		18.00
2/27/23	4396	5735-A-52	Ralph Brennan's Jazz Kitchen	Invoice: 021523-1595	meals for staff at conference		141.16
2/27/23	4396	5735-A-52	Lyft	Invoice: 021523-1595	Lyft ride share		19.44
2/27/23	4396	5735-A-52	Naples Ristorante	Invoice: 021523-1595	meals		32.07
2/27/23	4396	5735-A-52	Naples Ristorante	Invoice: 021523-1595	meals for staff at conference		288.05
2/27/23	4396	5735-A-52	Starbucks Store	Invoice: 021523-1595	snack		5.75
2/27/23	4396	5735-A-52	Parking DLH Anaheim	Invoice: 021523-1595	parking fee for conference		35.00
2/27/23	4396	5735-A-52	Parking DLH Anaheim	Invoice: 021523-1595	parking fee for conference		35.00
2/27/23	4396	5735-A-52	Thai Table Tree Restaurant	Invoice: 021523-1595	meal for staff at conference		30.30
2/27/23	4396	5735-A-52	Rusty Pelican Newport Beach	Invoice: 021523-1595	meal for staff at conference		137.60
2/27/23	4396	5735-A-52	Southwest	Invoice: 021523-1595	airfare		260.96
2/27/23	4396	5350-A-53	M&M Embroidery	Invoice: 021523-1595	embroidery		52.80
2/27/23	4396	5667-A-52	CAPIO	Invoice: 021523-1595	CAPIO registration/prof. services		115.00
2/27/23	4396	5667-A-52	CAPIO	Invoice: 021523-1595	CAPIO registration/prof. services		115.00
2/27/23	4396	5667-A-52	CAPIO	Invoice: 021523-1595	CAPIO registration/prof. services		115.00
2/27/23	4396	5667-A-52	CAPIO	Invoice: 021523-1595	CAPIO registration/prof. services		115.00
2/27/23	4396	5735-A-52	Southwest	Invoice: 021523-1595	Southwest airfare - Vania P.		248.96
						Check Total:	<u>(80,399.49)</u>
2/27/23	4397-99	1015-A-10	Cash		Void	Check Total:	<u>-</u>
2/27/23	4400	5420-A-62	A & B TIRE	Invoice: 24156	2 Hankook tires		246.60
2/27/23	4400	5420-A-62	A & B TIRE	Invoice: 24173	1 Hankook tire		123.30
2/27/23	4400	5420-A-62	A & B TIRE	Invoice: 24185	1 Kelly tire		189.60
						Check Total:	<u>(559.50)</u>

Greater L.A. County Vector Control Dist
Cash Disbursements Journal
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Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
2/27/23	4401	2391-A-10	American Fidelity Assurance Company	Invoice: 2164546B	AF URM FSA	Check Total:	<u>(2,218.24)</u>
2/27/23	4402	2394-A-10	AMERICAN FIDELITY ASSURANCE CO.	Invoice: D559387	American Fidelity- accident, cancer, critically-ill, STD	Check Total:	<u>(7,390.20)</u>
2/27/23	4403	5850-B-63	C. E. Mechanical, Inc.	Invoice: 50583	HVAC routine maintenance	Check Total:	<u>(329.49)</u>
2/27/23	4404	5640-A-10	Controlling Ins. Cost in CA Schools	Invoice: 2023-1	EAP monthly benefits for whole of 2023	Check Total:	<u>(2,053.44)</u>
2/27/23	4405	5325-A-22	CINTAS #053	Invoice: 4146520771	Uniforms, towels, floor mats cleaned, janitorial service		366.58
2/27/23	4405	5325-A-22	CINTAS #053	Invoice: 4147235569	Uniforms, towels, cleaned, janitorial service		345.29
						Check total:	<u>(711.87)</u>
2/27/23	4406	5815-A-62	Clean Net of Southern California, Inc	Invoice: SCA0068022	Monthly janitorial service		1,165.00
2/27/23	4406	5815-B-63	Clean Net of Southern California, Inc	Invoice: SCA0068021	Monthly janitorial service		697.00
						Check total:	<u>(1,862.00)</u>
2/27/23	4407	5765-A-10	EMBASSY CONSULTING SERVICES, LLC	Invoice: 50023	One, 3-hour Customer Service & De-escalation training	Check Total:	<u>(1,500.00)</u>
2/27/23	4408	5355-A-22	ENTENMANN-ROVIN CO.	Invoice: 0167898-IN	1 Tooling set-up fee, 2 Greater LA 156 PC Dome badge, 3 pkg fee	Check Total:	<u>(909.94)</u>
2/27/23	4409	5640-A-10	KEENAN & ASSOCIATES	Invoice: 285668	Benefit bridge Installment 9 of 12	Check Total:	<u>(1,666.00)</u>
2/27/23	4410	5880-B-63	LA DEPT WATER & POWER	Invoice: 07975010000001605.04	Electric charges (1/17/23-2/15/23)		1,605.04
2/27/23	4410	5885-B-63	LA DEPT WATER & POWER	Invoice: 2797501000000298723	Water, fire service, sewer charges (1/17/23-2/15/23)		298.72
						Check Total:	<u>(1,903.76)</u>
2/27/23	4411	5499-A-62	LB Johnson Hardware	Invoice: 957471	DSP nitrile gloves		28.72
2/27/23	4411	5499-A-62	LB Johnson Hardware	Invoice: 957601	For chrome vacuum in wood shop		11.26
2/27/23	4411	5855-A-62	LB Johnson Hardware	Invoice: 957753	Fixtures and hardware		70.62
						Check Total:	<u>(110.60)</u>
2/27/23	4412	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 234053	General legal services - Jan.31, 2023		3,696.00
2/27/23	4412	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 234764	Audit of personnel rules - Jan.31, 2023		2,051.00
2/27/23	4412	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 235355	Business & Facilities		51.00
2/27/23	4412	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 234780	VCS Investigations - 2022		255.00
2/27/23	4412	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 235943	Professionalism in the workplace - Chris Frederick		2,150.00
						Check Total:	<u>(8,203.00)</u>
2/27/23	4413	5735-A-52	Liliana Moreno	Invoice: LIMO.69.60	MVCAC 2023 Conference mileage reimbursement (120 miles @ \$0.58)	Check Total:	<u>(69.60)</u>
2/27/23	4414	5735-A-70	Mark Bollman	Invoice: MABO.35.00	MVCAC 2023 Conference - parking fee reimbursement	Check Total:	<u>(35.00)</u>
2/27/23	4415	5499-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-304142	PPEs		244.19
2/27/23	4415	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-203620	Air, oil filter, and motor oil		75.81

**Greater L.A. County Vector Control Dist
Cash Disbursements Journal
For the Period From Feb 1, 2023 to Feb 28, 2023**

Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
2/27/23	4415	5400-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-204591	Battery		120.87
2/27/23	4415	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-204725	engine repair supplies		217.30
2/27/23	4415	5400-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-204775	Battery		129.44
2/27/23	4415	5400-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-204776	Battery		120.81
2/27/23	4415	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-204907	engine repair supplies		16.53
						Check Total:	<u>(924.95)</u>
2/27/23	4416	5520-A-32	Christopher Ortiz	Invoice: ORTC.23.65	Reimbursements for lab supplies - dry ice	Check Total:	<u>(23.65)</u>
2/27/23	4417	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 240790	General legal services through Dec. 31, 2022		1,150.50
2/27/23	4417	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 240791	Special Counsel Services through Dec. 31, 2022		676.50
2/27/23	4417	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 240792	Board meetings through Dec. 31, 2023		510.00
2/27/23	4417	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 241365	Board meetings through Jan. 31, 2023		720.00
2/27/23	4417	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 241363	General legal services through Jan. 31, 2023		292.50
2/27/23	4417	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 241364	Special Counsel services through Jan. 31, 2023		605.00
						Check Total:	<u>(3,954.50)</u>
2/27/23	4418	5880-A-62	SOUTHERN CA. EDISON	Invoice: STMT02122023	electricity charges	Check Total:	<u>(3,827.79)</u>
2/27/23	4419	2242-A-10	Standard Life Insurance Company	Invoice: February.2023.COBRA	Feb.2023 COBRA		321.60
2/27/23	4419	2242-A-10	Standard Life Insurance Company	Invoice: 2.1-2.28.23.12742.64	Dental premiums		12,742.64
						Check Total:	<u>(13,064.24)</u>
2/27/23	4420	5735-A-10	Thomson Reuters	Invoice: 18166822	CPL - Premier Subscription Package (4/12/23-4/11/24)	Check total:	<u>(359.00)</u>
2/27/23	4421	2240-A-10	Standard Insurance Company	Invoice: 020123.6999.54	Short-Term Disability	Check Total:	<u>(6,999.54)</u>
2/27/23	4422	5485-A-22	EXXONMOBIL FLEET	Invoice: 87191108	Fuel for District vehicle fleet	Check Total:	<u>(13,836.95)</u>
							<u>(347,799.77)</u>
			Total				(347,799.77)

EXHIBIT C - MARCH 2023 GLACVCD BOARD MEETING PACKET

EXHIBIT C

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EXHIBIT C



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

We have audited the financial statements of the governmental activities and the major fund of the Greater Los Angeles County Vector Control District as of and for the year ended June 30, 2022, and have issued our report thereon dated February 13, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement letter dated May 4, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Greater Los Angeles County Vector Control District are described in Note 1 to the financial statements.

Statements of Governmental Accounting Standards Board (GASB Statement) No. 87, Leases, No. 92, Omnibus 2020, and No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, were adopted during the fiscal year ended June 30, 2022; however, there was no material impact from adoption.

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

Accounting estimates

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

- The annual required contributions, pension expense, net pension liability and corresponding deferred outflows of resources and deferred inflows of resources for the District's public defined benefit plans with CalPERS are based on an actuarial valuation provided by CalPERS.
- The OPEB expense, net OPEB liability, and corresponding deferred outflows of resources and deferred inflows of resources for the District's defined benefit OPEB plan are based on an actuarial valuation performed by an independent third-party actuary.

We evaluated the key factors and assumptions used to develop these accounting estimates in determining they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of the District's defined benefit OPEB plan in Note 6 to the financial statements.
- The disclosure of the District's retirement plans in Note 8 to the financial statements.

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

The following material misstatement detected as a result of audit procedures was corrected by management:

- Beginning net position of the governmental activities was restated by \$722,956 in order to remove the sick leave balance from the compensated absences liability since the District does not pay out sick leave upon termination from employment.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

As previously communicated to you, the report was modified to include an emphasis of a matter to direct readers to Note 9 to the financial statements regarding the restatement of the beginning net position of the District's governmental activities.

Management representations

We have requested certain representations from management that are included in the management representation letter dated February 13, 2023.

Management consultations with other independent accountants

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

Other audit findings or issues

We have provided a separate communication to you dated February 13, 2023, communicating internal control related matters identified during the audit.

Supplementary information in relation to the financial statements as a whole

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management’s responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

* * *

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

**CliftonLarsonAllen LLP**

Irvine, California
February 13, 2023



**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 Directors
Greater Los Angeles County Vector Control District
Santa Fe Springs, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund Greater Los Angeles County Vector Control District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise District's financial statements, and have issued our report thereon dated February 13, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered District's internal control over financial reporting (internal control) as a basis for designing 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2022-001, that we consider to be a material weakness.

Board of Directors
Greater Los Angeles County Vector Control District

Report on Compliance and Other Matters


As part of obtaining reasonable assurance about whether District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

District's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

**CliftonLarsonAllen LLP**

Irvine, California
February 13, 2023

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2023

2022-001 – Compensated Absences

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: The District's compensated absences liability included employees' accrued unused sick leave that is only paid out when used and not paid out upon termination of service.

Criteria or specific requirement: Expenditures that are contingent upon future events should not be accrued as a liability until the future events occur.

Effect: The District's compensated absences liability as of the beginning of the year was overstated by \$722,956.

Cause: There was a misinterpretation of the District's policies related to unused sick leave as documented in the District's employee handbook.

Recommendation: We recommend that the District update their closing procedures to ensure that accrued sick leave is not included in the compensated absences liability that is reported in the District's financial statements.

Views of responsible officials and planned corrective actions: We are in concurrence with the finding and will implement the auditors' recommendation.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2022

EXHIBIT C



**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
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YEAR ENDED JUNE 30, 2022**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of the Greater Los Angeles County Vector Control District (the District), as of and for the year ended June 30, 2022, 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 major fund of the Greater Los Angeles County Vector Control District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Greater Los Angeles County Vector Control 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.

Emphasis of Matter

Restatement

As described in Note 9 to the financial statements, The District restated the beginning net position of its governmental activities. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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 Greater Los Angeles County Vector Control District's ability to continue as a going concern for twelve months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

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Auditors' 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 auditors' report that includes our opinions. 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 GAAS 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 GAAS 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 Greater Los Angeles County Vector Control 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 Greater Los Angeles County Vector Control 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, the general fund budgetary comparison schedule, the schedule of proportionate share of the net pension liability, the schedule of pension contributions, the schedule of changes in the net other postemployment benefit (OPEB) liability and related ratios and the schedule of OPEB contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

Board of Trustees
Greater Los Angeles County Vector Control District

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2023 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 solely 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Irvine, California
February 13, 2023

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

As management of the Greater Los Angeles County Vector Control District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities and performance of the District for the fiscal year ended June 30, 2022. Please read it in conjunction with additional information that we have furnished in the accompanying basic financial statements, which follow this section.

Financial Highlights

The District's net position increased \$2,721,004 or 17.77% from the restated prior year to \$18,032,485.

During the year, the District's property (benefit) assessment revenue increased \$2,128,772 or 14.57% from the prior year to \$16,739,410 and the District's property tax revenue increased \$88,646 or 3.97% from the prior year to \$2,319,762.

Total expenses increased \$211,212 or 1.31% from the prior year to \$16,323,318 as a result of increased pension and OPEB costs and increases in regular and seasonal staff salaries.

Total cost for the District's general fund programs was under the 2022 adopted final budget by \$2,695,384 or 14.3%.

Using this Financial Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's net operating reserves and credit worthiness.

District Activities

The District is an independent special district, organized since early 1952 to control primarily mosquitoes, but also nuisance black flies and midges. The District's mosquito control, surveillance, and outreach efforts were amplified to fight West Nile virus beginning in 2003 when the virus first appeared in California. After the discovery of one invasive Aedes mosquito species in 2011, and two additional ones in 2011, the District recalibrated to implement new control and surveillance strategies that would be most effective against the Aedes' day-biting behavior and egg-laying habits. Operational staff increased source identification and treatment efforts using door-to-door campaigns and the creation of a dedicated Aedes control team. In February 2016, the World Health Organization declared an international public health emergency after an outbreak of Aedes-transmitted Zika virus was linked to birth defects. Fiscal year 2018-2019 saw a continued escalation of control, surveillance, and outreach activities related to Aedes mosquitoes and have since held steady in the effort to prevent local outbreaks of such illnesses as Zika, dengue, and chikungunya viruses, while still maintaining a comprehensive West Nile virus control program.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

District Activities (Continued)

In 2021, the District joined a collaborative agreement with neighboring Orange County Mosquito & Vector Control District for the development of a Sterile Insect Technology (SIT) approach to the invasive *Aedes* mosquito problem to achieve better control and provide residents with relief from intense biting pressure in the future.

The District utilizes an enhanced database system in combination with GIS/ARCVIEW mapping technology to track all of its breeding sources and treatments and continuously updates the hand-held, field data collection system for each operational field division to improve operational efficiency. The new field technology was first implemented with the *Aedes* control program and has proven successful in streamlining data collection and analysis. The fiscal year ended June 30, 2022, was focused on further enhancement and refinement of this field data collection system for all operational staff and expanding it to include maintenance department data, urban water program which targets municipal mandates for the installation of stormwater recapture devices and implementation of Measure W.

The District continues to provide services and manage its funds prudently and judiciously based on vector control needs and the ability of the District to collect revenues from two principal sources: 1) property (benefit) assessments, and 2) shared distribution of the County's 0.1% property tax levy. Property assessment and property tax revenues are collected by the County Treasurer and received by the District according to a "disbursement schedule" administered by the County. A "Cash Flow Reserve" (replaces previous Authorized General Reserve) is implemented to defray District expenses between the beginning of a fiscal year and the time of distribution of the tax receipts in a fiscal year.

Government-Wide Financial Statements**Statement of Net position and Statement of Activities**

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of net position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in them. Think of the District's net position - the difference between assets and liabilities - as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the District's property tax and assessment base to assess the *overall health* of the District.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022

Governmental Funds Financial Statements

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

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 18 through 41.

Other Information

The District also presents as required supplementary information, information concerning the District's budgetary information and compliance. The information can be found starting on page 43.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

Government-Wide Financial Analysis**Condensed Statement of Net Position**

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Assets:			
Current assets	\$ 21,780,955	\$ 18,774,241	\$ 3,006,714
Capital assets, net	<u>7,534,754</u>	<u>7,724,983</u>	<u>(190,229)</u>
Total Assets	<u>29,315,709</u>	<u>26,499,224</u>	<u>2,816,485</u>
Deferred Outflows of Resources:			
Deferred pension-related items	2,016,560	2,127,519	(110,959)
Deferred other postemployment benefits-related items	<u>2,134,821</u>	<u>1,677,647</u>	<u>457,174</u>
Total Deferred Outflows	<u>4,151,381</u>	<u>3,805,166</u>	<u>346,215</u>
Liabilities:			
Current liabilities	564,583	448,935	115,648
Noncurrent liabilities	<u>8,977,190</u>	<u>15,214,024</u>	<u>(6,236,834)</u>
Total Liabilities	<u>9,541,773</u>	<u>15,662,959</u>	<u>(6,121,186)</u>
Deferred Inflows of Resources:			
Deferred pension-related items	3,579,230	52,906	3,526,324
Deferred other post-employment benefits-related items	<u>2,313,602</u>	<u>-</u>	<u>2,313,602</u>
Total Deferred Inflows	<u>5,892,832</u>	<u>52,906</u>	<u>5,839,926</u>
Net Position:			
Invested in capital assets	7,485,992	7,724,983	(238,991)
Unrestricted	<u>10,546,493</u>	<u>6,863,542</u>	<u>3,682,951</u>
Total Net Position	<u>\$ 18,032,485</u>	<u>\$ 14,588,525</u>	<u>\$ 3,443,960</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of the District exceeded liabilities and deferred inflows by \$18,032,485.

A portion of the District's net position \$7,485,992 reflects its investment in capital assets. The District uses these capital assets for operations; consequently, these assets are *not* available for future spending. At the end of fiscal year 2022, the District reflected a positive balance in its unrestricted net position of \$10,546,493 which is a direct result of the increase in the assessment rate.

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

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

Government-Wide Financial Analysis (Continued)**Condensed Statement of Activities**

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Expenses:			
Mosquito and vector control	\$ 16,323,318	\$ 16,112,106	\$ 211,212
Program revenues	16,739,410	14,610,638	2,128,772
General revenues	<u>2,304,912</u>	<u>2,393,348</u>	<u>(88,436)</u>
Total Revenues	<u>19,044,322</u>	<u>17,003,986</u>	<u>2,040,336</u>
Change in Net Position	2,721,004	891,880	1,829,124
Net Position - Beginning of Period, as Restated	<u>15,311,481</u>	<u>13,696,645</u>	<u>1,614,836</u>
Net Position - End of Period	<u>\$ 18,032,485</u>	<u>\$ 14,588,525</u>	<u>\$ 3,443,960</u>

The statement of activities shows how the District's net position changed during the fiscal year. In the case of the District, net position increased by \$2,721,004 during the fiscal year ended June 30, 2022.

Governmental Funds Financial Analysis

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unassigned fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year. These statements can be found on pages 12 through 17.

As of June 30, 2022, the District reported a fund balance of \$20,933,196. An amount of \$19,113,111 constitutes the District's *spendable fund balance*, which is further classified as committed or unassigned.

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

Facility Expansion Project	\$ 700,000
Disease emergency	1,561,068
Capital asset replacement	1,697,647
Operations reserves	846,180
OPEB reserves	1,770,696
Earthquake emergency	53,200
Vehicle replacements	293,706
Compensated absences	<u>200,000</u>
Total	<u>\$ 7,122,497</u>

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

General Fund Budgetary Highlights

The final actual expenditures for the General Fund at year-end were \$2,695,384 less than budgeted. The variance is a result of the District not being at full staff during the fiscal year resulting in the accumulation of salaries and benefits. The General Fund budget to actual comparison schedule can be found on page 43.

Capital Asset Administration

Changes in capital assets for the year were as follows:

	Balance 2021	Additions	Deletions/ Transfers	Balance 2022
Nondepreciable assets	\$ 2,228,045	\$ -	\$ -	\$ 2,228,045
Depreciable assets	13,006,603	299,877	(22,737)	13,283,743
Accumulated depreciation	(7,509,665)	(490,106)	22,737	(7,977,034)
Total Capital Assets, Net	\$ 7,724,983	\$ (190,229)	\$ -	\$ 7,534,754

At the end of fiscal year 2022, the District's investment in capital assets amounted to \$7,534,754 (net of accumulated depreciation). This investment in capital assets includes buildings and improvements, vehicles, equipment, machinery, and furniture and fixtures. Major capital asset additions during the year included vehicles, various equipment, furniture, and machinery items (totaling \$ 299,877). More detailed information about capital assets can be found in Note 3 to the financial statements.

Conditions Affecting Current Financial Position

The District has been able to create and project a substantial cash flow reserve to defray expenses between the beginning of a fiscal year and the time of distribution of the tax receipts in the fiscal year (dry period) to yield sufficient revenue. Currently, the District has cash flow reserves over 64% of revenue received in 2022, and 74% of the 2022 expenditures. The budgeted expenditures for fiscal year 2023 are \$19,471,507, and cash flow reserves will cover 63% of these expenditures which provides the District with a reasonable cushion of funds prior to the County of Los Angeles Auditor's Office initial distribution of property taxes and assessments in late December.

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

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

Requests for Information

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

EXHIBIT C

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EXHIBIT C

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
ASSETS	
Cash and Investments	\$ 19,019,778
Receivables:	
Taxes	165,104
Assessments	747,095
Interest	28,893
Inventories	351,956
Deposits	1,468,129
Capital Assets, Not Being Depreciated	2,228,045
Capital Assets, Net of Depreciation	5,306,709
Total Assets	29,315,709
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Pension-Related Items	2,016,560
Deferred Other Postemployment Benefits-Related Items	2,134,821
Total Deferred Outflows of Resources	4,151,381
LIABILITIES	
Accounts Payable	281,748
Accrued Liabilities	282,835
Noncurrent Liabilities:	
Due Within One Year:	
Compensated Absences	113,470
Due in More than One Year:	
Compensated Absences	546,331
Net OPEB Liability	4,217,221
Net Pension Liability	4,100,168
Total Liabilities	9,541,773
DEFERRED INFLOWS OF RESOURCES	
Deferred Pension-Related Items	3,579,230
Deferred Other Postemployment Benefits-Related Items	2,313,602
Total Deferred Inflows of Resources	5,892,832
NET POSITION	
Investment in Capital Assets, Net of Related Debt	7,485,992
Unrestricted	10,546,493
Total Net Position	\$ 18,032,485

See accompanying Notes to Financial Statements.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Revenue and Changes in Net Position
					Governmental Activities
Governmental Activities:					
Vector Control	<u>\$ 16,323,318</u>	<u>\$ 16,739,410</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 416,092
GENERAL REVENUES					
Property Taxes, Levied for General Purpose					2,319,762
Investment Income (Loss)					(241,985)
Gain on Sale of Capital Assets					1,545
Insurance Refunds					203,051
Other					<u>22,539</u>
Total General Revenues					<u>2,304,912</u>
CHANGE IN NET POSITION					2,721,004
Net Position - Beginning of Year, as Restated					<u>15,311,481</u>
NET POSITION - END OF YEAR					<u>\$ 18,032,485</u>

See accompanying Notes to Financial Statements.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
BALANCE SHEET – GOVERNMENTAL FUND
JUNE 30, 2022**

ASSETS	<u>General Fund</u>
Cash and Investments	\$ 19,019,778
Receivables:	
Taxes	165,104
Assessments	747,095
Interest	28,893
Prepaid Items	351,956
Deposits	<u>1,468,129</u>
Total Assets	<u>\$ 21,780,955</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts Payable	\$ 281,748
Accrued Liabilities	<u>282,835</u>
Total Liabilities	564,583
DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenues	283,176
FUND BALANCES	
Nonspendable:	
Prepaid Items	351,956
Deposits	1,468,129
Committed:	
Facility Expansion Project	700,000
Disease Emergency	1,561,068
Capital Asset Replacement	1,697,647
Operations	846,180
Other Postemployment Benefits	1,770,696
Earthquake Emergency	53,200
Vehicle Replacement	293,706
Compensated Absences	200,000
Unassigned	<u>11,990,614</u>
Total Fund Balances	<u>20,933,196</u>
Total Liabilities and Fund Balances	<u>\$ 21,780,955</u>

See accompanying Notes to Financial Statements.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022**

Total Fund Balances - Governmental Funds \$ 20,933,196

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 7,534,754

Compensated absences are not due and payable in the current period, and, therefore, are not reported in the funds.
Compensated Absences (659,801)

Certain receivables will be collected after year-end, but are not available soon enough to pay for current-period expenditures and, therefore, are offset by unavailable revenues in the governmental funds. 283,176

Governmental funds report all pension contributions as expenditures; however, in the statement of net position, the excess of the total pension liability over the plan fiduciary net position is reported as a net pension liability. (4,100,168)

Pension-related deferred outflows (inflows) of resources that have not been included as financial uses (resources) in the governmental fund activity are as follows:

Contributions made after the Actuarial Measurement Date	\$ 1,281,764	
Difference Between Expected and Actual Experiences	459,791	
Net Difference Between Projected and Actual Earnings on Plan Investments	(3,579,230)	
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	<u>275,005</u>	(1,562,670)

Governmental funds report all other postemployment benefits contributions as expenditures; however, in the statement of net position, the excess of the total other postemployment benefits liability over the plan fiduciary net position is reported as a net other post-employment benefits liability. (4,217,221)

Other postemployment benefits-related deferred outflows (inflows) of resources that have not been included as financial uses (resources) in the governmental fund activity are as follows:

Contributions Made after the Actuarial Measurement Date	1,045,210	
Differences Between Expected and Actual Experience	(1,340,247)	
Changes of Assumptions	970,958	
Net Difference Between Projected and Actual Earnings on Plan Investments	<u>(854,702)</u>	<u>(178,781)</u>

Net Position of Governmental Activities \$ 18,032,485

See accompanying Notes to Financial Statements.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
YEAR ENDED JUNE 30, 2022**

	Fund
REVENUES	
Taxes	\$ 2,284,335
Assessments	16,500,909
Investment Income (Loss)	(251,233)
Insurance Refunds	203,051
Miscellaneous	22,539
Total Revenues	18,759,601
EXPENDITURES	
Current:	
Vector Control:	
Salaries and Benefits	12,725,687
Scientific, Field, and Laboratory	1,062,765
Public Education	54,195
Facilities and Maintenance	180,998
Materials and Services	1,174,092
Insurance	655,642
Capital Outlay	299,877
Total Expenditures	16,153,256
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,606,345
OTHER FINANCING SOURCES (USES)	
Proceeds from Sale of Capital Assets	1,545
NET CHANGE IN FUND BALANCES	2,607,890
Fund Balances - Beginning of Year	18,325,306
FUND BALANCES - END OF YEAR	\$ 20,933,196

See accompanying Notes to Financial Statements.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ 2,607,890

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

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

Capital Outlay	\$ 299,877	
Depreciation	<u>(490,106)</u>	(190,229)

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (11,642)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. Conversely, collection of these revenues are reported in the governmental funds, but not in the statement of activities since they have been recognized in previous years. 283,176

Pension obligation expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Also pension contributions made subsequent to the measurement date reported in governmental funds are not reported as expenditures in the statement of activities. This is the net change for the current year. (319,765)

Other postemployment benefits obligation expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Also, OPEB contributions made subsequent to the measurement date reported in governmental funds are not reported as expenditures in the statement of activities. This is the net change for the current year. 351,574

Change in Net Position of Governmental Activities \$ 2,721,004

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Operation of the Reporting Entity

The Greater Los Angeles County Vector Control District (the District) is located in Santa Fe Springs, California. The District was formed pursuant to Section 2200 et seq., of the Health and Safety Code and incorporated in the state of California in 1952 as the Southeast Mosquito Abatement District. The District covers a wide area of southeast Los Angeles County, the San Fernando and Santa Clarita Valleys and includes the cities of Artesia, Bell, Bellflower, Bell Gardens, Burbank, Carson, Cerritos, Commerce, Cudahy, Diamond Bar, Downey, Gardena, Glendale, Hawaiian Gardens, Huntington Park, La 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 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.

B. Basis of Accounting and Measurement Focus

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

Government-Wide Financial Statements

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, liabilities, deferred outflows of resources, and deferred inflows of resources including capital assets and long-term debt, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, expenses are recognized in the period in which the liability is incurred. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are to be reported in three categories, if applicable: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grants and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. The effect of interfund activity has been removed from these statements.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Accounting and Measurement Focus (Continued)

Fund Financial Statements

The fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all governmental funds. The emphasis of the governmental fund financial statements is on the presentation of major governmental funds, each displayed in a separate column, with all remaining governmental funds aggregated and reported as nonmajor funds. Incorporated into these statements are schedules to reconcile and explain the differences in fund balance and relating changes in fund balance as presented in these statements, to the net position and relating changes in net position presented in the government-wide financial statements.

The District reports the following major governmental fund:

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

Governmental funds are accounted for using a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only Current Assets and Liabilities are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded only when received in cash, except for those revenues subject to accrual, which are recognized when due. For this purpose, the District considered amounts due as of the end of the fiscal year to be revenue if it is collected within 60 days of the end of the fiscal year. The primary sources susceptible to accrual for the district are property taxes and assessments, interest earnings, investment revenue, and operating and capital grant revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt and compensated absences, which are recognized when due.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

1. Investments

Investments are reported in the accompanying financial statements at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Changes in fair value that occur during a fiscal year are recognized as investment income for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

2. Prepaid Items

Prepaid items consist of materials and supplies, primarily made up of pesticides and chemicals used to eradicate certain vectors and are recorded at cost.

3. Capital Assets

Capital assets are recorded in the government-wide financial statements. Included in capital assets are land, building, building improvements, equipment, and furniture and fixtures. District policy has set the capitalization threshold for reporting capital assets at \$500. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value at the time of acquisition by the District. Capital outlay is recorded as expenditures of the governmental funds and as assets in the government-wide financial statements to the extent the District's capitalization threshold is met.

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

Buildings, Structures, and Improvements	50 Years
Vehicles	5 to 10 Years
Exhibits	10 Years
Computers, Equipment	3 to 5 Years
Machinery	10 Years
Furniture and Fixtures	10 Years

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

4. Net Pension Liability

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

5. Net Other Postemployment Benefits Liability (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan), the assets of which are held by CalPERS, and additions to/deductions from the OPEB Plan's fiduciary net position have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

6. Compensated Absences

The District's policy is to permit full-time employees to accumulate earned vacation and sick leave. Employees with more than one year but less than five years may accumulate 10 days of vacation; 15 days for the sixth through tenth year of employment; 20 days for the eleventh through twenty-fifth year of employment and 25 days thereafter. Vacations may accumulate beyond the end of the calendar year. A maximum of 40 hours (five days) of previously accumulated vacation may be paid in the following calendar year. Remaining unused vacation is cashed out upon termination of employment.

Sick leave is granted at a rate of 96 hours per year for each full-time employee for each calendar year. In the event the time is not fully utilized, 50% of the accumulated time, a maximum of 48 hours, is paid in January of the subsequent calendar year. Remaining sick leave is accumulated and may be credited towards retirement; however, it will not be cashed out upon termination of employment.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has the following items that qualify for reporting in this category:

- Deferred outflows related to pension and OPEB plans equal to employer contributions made after the measurement date of the net pension and net OPEB liabilities. These amounts will be treated as a reduction of the net pension and OPEB liabilities in the subsequent year.
- Deferred outflows related to pension and OPEB plans for differences between expected and actual experience, changes in assumptions, and changes in employer's proportion and differences between employer's contributions and the employer's proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pension and OPEB benefits.

In addition to liabilities, the statement of net position and the 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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has the following items that qualify for reporting in this category:

- Deferred inflows related to the OPEB plan for changes between expected and actual experience. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits from the pension plan.
- Deferred inflows related to pension and OPEB plans resulting from the net differences between projected and actual earnings on investments of the plans' fiduciary net position. These amounts are amortized over five years.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

8. Net Position and Net Position Flow Assumption

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

Net Investment in Capital Assets, Net of Related Debt – This component of net position consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding against the acquisition, construction, or improvement of those assets.

Restricted – This component consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This consists of net position that does not meet the definition of restricted or net investment in capital assets.

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

9. Fund Balance and Fund Balance Flow Assumptions

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

- Nonspendable includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted includes amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)****9. Fund Balance and Fund Balance Flow Assumptions (Continued)**

- Committed includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, Board of Trustees. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is through resolution.
- Assigned includes amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The Board of Trustees is authorized to assign amounts to a specific purpose, which was established by the governing body in state policy, resolution, ordinance, etc.
- Unassigned includes the residual amounts that have not been restricted, committed, or assigned to specific purposes.

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

D. Property Taxes and Assessments

The County of Los Angeles Assessor's Office assesses all real and personal property within the County each year. The County of Los Angeles Tax Collector's Office bills and collects the District's share of property taxes and assessments. The County of Los Angeles Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes and special assessments receivable at year-end are related to property taxes collected by the county of Los Angeles which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien Date	March 1
Levy Date	July 1
Due Dates	November 1 and March 1
Collection Dates	December 10 and April 10

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**E. Use of Estimates**

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

NOTE 2 CASH AND INVESTMENTS

Cash and investments as of June 30, 2022, consist of the following:

Cash on Hand	\$ 500
Deposits Held with Financial Institutions	421,715
Investments	18,597,563
Total	<u>\$ 19,019,778</u>

Authorized Deposits and Investments

Under provisions of the District's investment policy, and in accordance with Section 53601 of the California Government Code, the District may invest in certain types of investments as listed in Note 1(d)(2) to the financial statements. Investments in the listed investment pools are carried at fair value, based on the value of each participating dollar as provided by the pool. The fair value of the District's position in these pools is the same as the value of its pooled share.

At June 30, 2022, the carrying amount of the District's deposits was \$421,715 and the bank balances were \$607,046. The difference represents outstanding checks and other reconciling items.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Up to \$250,000 of the bank balance is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name. The District may waive the collateral requirement for deposits that are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2022, the District's deposits are either insured by FDIC or collateralized as described above.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)**Custodial Credit Risk (Continued)**

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District's investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LACPIF, CalTRUST, and LAIF).

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The longer the maturity an investment has the greater its fair value has sensitivity to changes in market interest rates. The District's investment policy follows the 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.

As of June 30, 2022, the District had the following investments and original maturities:

	12 Months or Less
Investments:	
Los Angeles County Pooled Investment Fund (LACPIF)	\$ 236,694
CalTRUST Investment Pool	3,623,103
California Local Agency Investment Fund (LAIF)	14,737,766
Total Investments	<u>\$ 18,597,563</u>

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization; however, LACPIF, CalTRUST, and LAIF are not rated.

Concentration of Credit Risk

The District's investment policy contains various limitations on the amounts that can be invested in any one governmental agency or nongovernmental issuer as stipulated by the California Government Code. There were no investments in any one nongovernmental issuer that represent 5% or more of the District's total investments.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)**Investment in County Investment Pool (LACPIF)**

The Los Angeles County Pooled Investment Fund (LACPIF) is a pooled investment fund program governed by the Los Angeles County Board of Supervisors and administered by the Los Angeles County Treasurer and Tax Collector. Investments in the LACPIF are highly liquid, as deposits and withdrawals can be made at any time without penalty. LACPIF does not impose any maximum investment limit. The fair value of the District's voluntary investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro rata share of the fair value provided by LACPIF for the entire LACPIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LACPIF.

Investment in State Investment Pool (LAIF)

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the state of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio. The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not rated.

Investment in CalTRUST Investment Pool

CalTRUST is a joint powers agency authority created by local public agencies to provide a convenient method for local public agencies to pool their assets for investment purposes. CalTRUST is not subject to any regulatory oversight but is governed by a Board of Trustees (the Board) made up of experienced local agency treasurers and investment officers. The Board sets overall policies for the program and selects and supervises the activities of the investment manager and other agents. Investments in CalTRUST are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. All CalTRUST accounts comply with the limits and restrictions placed on local agency investments by the California Government Code. CalTRUST imposes a \$250,000 minimum investment; however, there is no maximum limit. The fair value of the District's voluntary investment in this pool is reported in the accompanying financial statements at amounts based upon the District's percentage interest of the fair value provided by CalTRUST for the CalTRUST accounts (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by CalTRUST.

Fair Value Hierarchy

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

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

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Disposals	Reclasses	Ending Balance
Capital Assets, Not Depreciated:					
Land	\$ 2,228,045	\$ -	\$ -	\$ -	\$ 2,228,045
Total Capital Assets, Not Depreciated	2,228,045	-	-	-	2,228,045
Capital Assets, Being Depreciated:					
Building and Improvements	7,847,354	100,671	-	-	7,948,025
Vehicles	3,475,810	61,374	(22,737)	-	3,514,447
Equipment	1,042,826	128,175	-	-	1,171,001
Machinery	311,690	6,843	-	-	318,533
Furniture and Fixtures	328,923	2,814	-	-	331,737
Total Capital Assets, Being Depreciated	13,006,603	299,877	(22,737)	-	13,283,743
Less Accumulated Depreciation for:					
Building and Improvements	3,375,950	192,397	-	-	3,568,347
Vehicles	2,616,269	242,405	(22,737)	-	2,835,937
Equipment	972,242	37,013	-	-	1,009,255
Machinery	254,956	9,789	-	-	264,745
Furniture and Fixtures	290,248	8,502	-	-	298,750
Total Accumulated Depreciation	7,509,665	490,106	(22,737)	-	7,977,034
Total Capital Assets, Being Depreciated, Net	5,496,938	(190,229)	-	-	5,306,709
Governmental Activity Capital Assets, Net	\$ 7,724,983	\$ (190,229)	\$ -	\$ -	\$ 7,534,754

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

Governmental Activities:	
Vector Control	<u>\$ 490,106</u>

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4 COMPENSATED ABSENCES

Compensated absences activity for the year ended June 30, 2022, was as follows:

Balance - Beginning of Year	\$ 648,159
Additions	444,155
Payments to Employees	<u>(432,513)</u>
Balance - End of Year	<u>\$ 659,801</u>
Due Within One Year	\$ 113,470
Due in More than One Year	<u>546,331</u>
Total	<u>\$ 659,801</u>

There is no fixed payment schedule for compensated absences. Compensated absences are paid, if matured, out of the General Fund.

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY**Plan Description**

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 four benefit platforms for employees depending on when they were hired 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 costs 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 receive 100% premium coverage for selected CalPERS healthcare, but no District paid benefits for dental or vision coverage, which can be individually purchased by the employee, if desired.

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

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

Plan Description (Continued)

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 2021, the PEMHCA minimum contribution was \$149. In addition, the District offers Tier IV employees an amount between \$800 and \$1,800 per month to cover the remainder of 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.

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 from CalPERS to obtain 100% fully paid healthcare. The District pays the PEMHCA minimum contribution towards CalPERS medical premiums and will reimburse the retiree up to 100% of the premium for retired. To obtain fully paid dental and vision benefits, the Tier I employee must (1) be a minimum age of 50 and have worked a minimum of 10 consecutive years of full-time service with the District, and (2) qualify for retirement from CalPERS.
- *Tier II and Tier III:* 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 CalPERS service credit (at least five of which are with the District) and up to 100% of premium after 20 years of CalPERS service credit. This amount includes the PEMHCA minimum contribution. Tier II and Tier 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.

Employees Covered

As of the June 30, 2022, the following current and former employees were covered by the benefit terms under the Plan:

Active Employees	93
Inactive Employees or Beneficiaries Currently Receiving Benefits	32
Inactive Employees or Beneficiaries Entitled to But Not Yet Receiving Benefits	4
Total	129

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

Contributions

The District is required to contribute the actuarially determined contribution, and funds the Plan on a prefunding basis. For the measurement period ended June 30, 2021, the District's contributions were \$998,252 (\$600,000 cash contributions to trust, \$320,811 in the form of direct benefit payments not reimbursed by trust, and an implicit subsidy of \$77,441), which were recognized as a reduction to the OPEB liability. For the current year ended June 30, 2022, the District's contributions were \$1,045,210 (\$600,000 cash contributions to trust, \$345,172 in the form of direct benefit payments not reimbursed by the trust, and an implicit subsidy of \$100,038).

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2021. A summary of the principal assumptions and methods used to determine the total OPEB liability is shown below.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay; Closed 30 Years
Amortization Period	17 Years Remain
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Discount Rate	6.15%
Long-Term Expected	
Rate of Return on Investments	6.15%, Net of OPEB Plan Investment Expense
Salary Increases	3.00%
Inflation	2.50%
Healthcare Cost Trend Rates	5.8% for 2022 Decreasing to 3.9% for Years 2076
Retirement Age	50 to 75
Mortality	MacLeod Watts Scale 2022 Applied Generationally from 2015

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)**Net OPEB Liability (Continued)**

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Real Rate of Return Years 1-10 (a)</u>	<u>Expected Real Rate of Return Years 11+ (a)</u>
TIPS	5.00 %	(1.80)%	0.50 %
Fixed Income	23.00	(1.50)	0.40
Global Equities	49.00	4.40	4.50
Global REITs	20.00	3.00	3.70
Commodities	3.00	0.80	1.10
Total	<u>100.00 %</u>		

(a) An expected inflation of 2.5% used for this period.

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.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)**Changes in the OPEB Liability**

The changes in the net OPEB liability for the Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance - June 30, 2020 (Measurement Date)	\$12,598,403	\$ 6,173,180	\$ 6,425,223
Changes in the Year:			
Service Cost	455,456	-	455,456
Interest on the Total OPEB Liability	906,259	-	906,259
Changes in Assumptions	771,290	-	771,290
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	(1,640,130)		(1,640,130)
Contributions - Employer	-	998,252	(998,252)
Net Investment Income	-	1,704,968	(1,704,968)
Benefit Payments	(398,252)	(398,252)	-
Administrative Expenses	-	(2,343)	2,343
Net Changes	<u>94,623</u>	<u>2,302,625</u>	<u>(2,208,002)</u>
Balance - June 30, 2021 (Measurement Date)	<u>\$ 12,693,026</u>	<u>\$ 8,475,805</u>	<u>\$ 4,217,221</u>

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

The following presents the net OPEB liability of the District if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease (5.15%)	Discount Rate (6.15%)	1% Increase (7.15%)
Net OPEB Liability	\$ 6,165,718	\$ 4,217,221	\$ 2,630,111

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease (4.8% after 2022)	Trend Rate (5.8% after 2021)	1% Increase (6.8% after 2022)
Net OPEB Liability	\$ 2,398,121	\$ 4,217,221	\$ 6,519,883

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)**OPEB Plan Fiduciary Net Position**

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CalPERS financial reports at <https://www.calpers.ca.gov>.

Payable to OPEB Plan

At June 30, 2022, the District had no outstanding amount of required contributions due to the OPEB plan for the year ended June 30, 2022.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the District recognized OPEB expense of \$693,636. As of fiscal year ended June 30, 2022, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions Subsequent to Measurement Date	\$ 1,045,210	\$ -
Differences Between Expected and Actual Experience	118,653	(1,458,900)
Differences Between Projected and Actual Earnings	-	(854,702)
Changes in Assumptions	970,958	-
Total	<u>\$ 2,134,821</u>	<u>\$ (2,313,602)</u>

The \$1,045,210 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ (200,573)
2024	(199,553)
2025	(210,276)
2026	(297,259)
2027	(54,346)
Thereafter	(261,984)

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 DEFERRED COMPENSATION SAVINGS PROGRAMS AND DEFINED CONTRIBUTION PLAN

Deferred Compensation Savings Programs

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

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. 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.

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, 2022, the District contributed \$185,210 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, within 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 7 DEFINED BENEFIT PENSION PLAN

Plan Description

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

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLAN (CONTINUED)**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect for the fiscal year ended June 30, 2022, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or After January 1, 2013
Hire Date		
Benefit Formula	2% @ 55	2% @ 62
Benefit Vesting Schedule	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50 - 63	52- 67
Monthly Benefits, as a % of Eligible Compensation	1.426%-2.418%	1.000%-2.500%
Required Employee Contribution Rates	7%	6.75%
Required Employer Contribution Rates:		
Normal Cost Rate	10.880%	7.590%
Payment of Unfunded Liability	\$ 595,374	\$ 7,545

Contribution Description

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

For the year ended June 30, 2022, the District made contributions to the plan totaling \$1,281,764.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLAN (CONTINUED)**Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

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, 2021, 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, 2020, rolled forward to June 30, 2021, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each plan as of June 30, 2020 and 2021, was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2020	0.17585 %
Proportion - June 30, 2021	0.21593
Change - Increase (Decrease)	<u>0.04008 %</u>

For the year ended June 30, 2022, the District recognized pension expense of \$1,601,531. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension Contributions Subsequent to Measurement Date	\$ 1,281,764	\$ -
Differences Between Expected and Actual Experience	459,791	-
Change in Employer's Proportion and Differences Between the Employer's Contributions and the Employer's Proportionate Share of Contributions	275,005	-
Net Differences Between Projected and Actual Earnings on Plan Investments	-	(3,579,230)
Total	<u>\$ 2,016,560</u>	<u>\$ (3,579,230)</u>

The \$1,281,764 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ (498,570)
2024	(597,208)
2025	(759,543)
2026	(989,113)
2027	-
Thereafter	-

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLAN (CONTINUED)**Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

For the measurement period ended June 30, 2021, (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. The June 30, 2021, total pension liability was based on the following actuarial methods and assumptions:

	<u>Miscellaneous</u>
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	(1)
Mortality Rate Table	(2)
Post Retirement Benefit Increase	(3)

- (1) Varies by entry age and service.
- (2) The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.
- (3) Lessor of contract COLA or 2.50% until Purchasing Power Protection Allowance Floor on purchasing power applies, 2.50% 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.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLAN (CONTINUED)**Long-Term Expected Rate of Return (Continued)**

The expected real rates of return by class are as follows:

<u>Asset Class (a)</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10 (b)</u>	<u>Real Return Years 11+ (c)</u>
Public Equity	50.00 %	4.80 %	5.98 %
Fixed Income	28.00	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Assets	13.00	3.75	4.93
Liquidity	1.00	-	(0.92)
Total	<u>100.00 %</u>		

- (a) In the CalPERS ACFR, Liquidity is included in Short-Term Investments; Inflation Assets are included in both Public Equity and Fixed Income.
 (b) An expected inflation of 2.0% used for this period.
 (c) An expected inflation of 2.92% used for this period.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. 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.

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

The following presents the District's proportionate share of the net pension liability of the Miscellaneous Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

	<u>Discount Rate -1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate +1% (8.15%)</u>
<u>Miscellaneous</u>			
Plan's Net Pension Liability	\$ 8,312,406	\$ 4,100,168	\$ 617,972

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports at <https://www.calpers.ca.gov>.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLAN (CONTINUED)**Payable to the Pension Plan**

At June 30, 2022, the District had no outstanding amount of contributions to the pension plan required for the year ended June 30, 2022.

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the Board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates, and rates of salary increases that were adopted by the Board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date

NOTE 8 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets errors and omissions injuries to employees and natural disasters. The District, as a member of the Vector Control Joint Powers Authority (VCJPA) participates in self-insured pools to manage the potential liabilities that may occur from the previously named sources. The VCJPA is a consortium of 35 mosquito abatement and/or vector control districts in the state of California. VCJPA's purpose is to arrange and administer programs of self-insured losses and to purchase excess or group insurance coverage. The day-to-day business is handled by a risk management group contracted by the VCJPA.

The District participates in the liability and property programs of the VCJPA as follows:

- General and auto liability, public officials and employees' errors and omissions.
- Workers' compensation
- Property damage
- Auto physical damage
- Business travel (Optional Insurance policy)
- Group fidelity (Optional Insurance policy)

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 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 Directors for a program year in which the District participated, and the obligation to pay assessments based on a formula which, among other expenses, charges the District's account for liability losses under \$75,000 and workers' compensation losses under \$50,000. The VCJPA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$29,000,000 and in an excess pool which provides worker's compensation coverage over \$500,000 to \$5,000,000 and purchases excess insurance above \$5,000,000 up to the statutory limit. Financial statement information for the VCJPA can be obtained at 1750 Creekside Oaks, Dr., Suite 200, Sacramento, CA 95833 or (916) 244-1100.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the year ending June 30, 2022. 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 payable as of June 30, 2022.

NOTE 9 RESTATEMENT OF BEGINNING NET POSITION

Beginning net position of the District's governmental activities has been restated as follows:

Net Position - Beginning of Year	\$ 14,588,525
Restatement of Compensated Absences Liability to Remove Sick Leave Balances Which Should Not Be Accrued Since It is Not Paid Out Upon an Employee's Termination	722,956
Net Position - Beginning of Year, as Restated	\$ 15,311,481

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT C

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
FUND BALANCE - BEGINNING OF YEAR	\$ 18,325,306	\$ 18,325,306	\$ 18,325,306	\$ -
RESOURCES (INFLOWS)				
Taxes	2,048,200	2,048,200	2,284,335	236,135
Assessments	16,596,540	16,596,540	16,500,909	(95,631)
Use of Money and Property	141,500	141,500	(251,233)	(392,733)
Insurance Refunds	45,000	45,000	203,051	158,051
Miscellaneous	17,400	17,400	22,539	5,139
Sale of Capital Assets	-	-	1,545	1,545
Total Resources (Inflows)	18,848,640	18,848,640	18,761,146	(87,494)
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Vector Control:				
Salaries and Benefits	13,526,357	13,401,669	12,725,687	675,982
Scientific, Field, and Laboratory	1,421,459	1,350,773	1,062,765	288,008
Public Education	43,375	48,375	54,195	(5,820)
Facilities and Maintenance	885,250	887,550	180,998	706,552
Materials and Services	1,417,388	1,439,524	1,174,092	265,432
Insurance	648,961	648,961	655,642	(6,681)
Capital Outlay	905,850	1,071,788	299,877	771,911
Total Charges to Appropriations (Outflows)	18,848,640	18,848,640	16,153,256	2,695,384
Excess of Resources Over (Under) Charges to Appropriations	-	-	2,607,890	2,607,890
FUND BALANCE - END OF YEAR	\$ 18,325,306	\$ 18,325,306	\$ 20,933,196	\$ 2,607,890

See accompanying Note to Required Supplementary Information.

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022

NOTE 1 BUDGETS AND BUDGETARY DATA

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

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

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 MEASUREMENT PERIODS***

Fiscal Year Ended June 30,	2022	2021	2020	2019	2018	2017	2016	2015
Measurement Year Ended June 30,	2021	2020	2019	2018	2017	2016	2015	2014
Plan's Proportion of the Net Pension Liability	0.21593%	0.17585%	0.17024%	0.16475%	0.16189%	0.15728%	0.15395%	0.16774%
Plan's Proportionate Share of the Net Pension Liability	\$ 4,100,168	\$ 7,417,686	\$ 6,817,215	\$ 6,208,783	\$ 6,381,787	\$ 5,463,768	\$ 4,223,440	\$ 4,145,721
Plan's Covered Payroll	\$ 6,929,578	\$ 6,760,661	\$ 6,172,933	\$ 5,603,677	\$ 5,405,439	\$ 5,102,579	\$ 4,915,469	\$ 4,734,266
Plan's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	59.17%	109.72%	110.44%	110.80%	118.06%	107.08%	85.92%	87.57%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	87.15%	75.51%	75.26%	75.26%	75.39%	74.06%	78.39%	73.52%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 to 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 changes in assumptions.

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

There were no changes in assumptions.

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

There were no changes in assumptions.

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

There were no changes in assumptions.

* Fiscal year 2015 was the first year of implementation and, therefore, only eight years are shown.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSION
LAST 10 FISCAL YEARS***

Fiscal Year Ended June 30,	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution (Actuarially Determined)	\$ 1,281,764	\$ 1,191,008	\$ 1,047,249	\$ 896,295	\$ 1,047,772	\$ 981,455	\$ 632,834	\$ 624,491
Contributions in Relation to the Actuarially Determined Contributions	(1,281,764)	(1,191,008)	(1,063,178)	(896,295)	(1,047,772)	(981,455)	(632,834)	(624,491)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ (15,929)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 7,380,323	\$ 6,929,578	\$ 6,760,661	\$ 6,172,933	\$ 5,603,677	\$ 5,405,439	\$ 5,102,549	\$ 4,915,469
Contributions as a Percentage of Covered Payroll	17.37%	17.19%	15.73%	14.52%	18.70%	18.16%	12.40%	12.70%
Notes to Schedule:								
Valuation Date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012
Methods and Assumptions Used to Determine Contribution Rates:								
Actuarial Cost								
Method	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization								
Method	█ (1)	█ (1)	(1)	(1)	(1)	(1)	(1)	(1)
Asset Valuation								
Method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15 Year
Inflation	2.500%	2.500%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary Increases	█ (2)	█ (2)	(2)	(2)	(2)	(2)	(2)	(2)
Investment Rate of Return	7.15	7.15	7.25% (3)	7.375% (3)	7.50% (3)	7.50% (3)	7.50% (3)	7.50% (3)
Retirement Age	█ (4)	█ (4)	(4)	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)

- (1) Level percentage of payroll, closed
- (2) Depending on age, service, and type of employment
- (3) Net of investment and administrative expense
- (4) Minimum 50 years
- (5) 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 year of implementation and therefore only eight years are shown.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 MEASUREMENT PERIODS***

Fiscal Year Ended June 30, Measurement Year Ended June 30,	2022	2021	2020	2019	2018
Total OPEB Liability:	2021	2020	2019	2018	2017
Service Cost	\$ 455,456	\$ 442,190	\$ 395,435	\$ 363,525	\$ 352,082
Interest on Total OPEB Liability	906,259	843,072	839,175	781,820	726,872
Changes of Benefit Terms	-	-	(1,178,810)	-	-
Changes of Assumptions	771,290	-	183,429	374,557	-
Differences Between Expected and Actual Experience	(1,640,130)	-	180,669	-	-
Benefit Payments	(398,252)	(406,270)	(416,484)	(359,327)	(311,901)
Net Change in Total OPEB Liability	<u>94,623</u>	<u>878,992</u>	<u>3,414</u>	<u>1,160,575</u>	<u>767,053</u>
Total OPEB Liability - Beginning of Year	<u>12,598,403</u>	<u>11,719,411</u>	<u>11,715,997</u>	<u>10,555,422</u>	<u>9,788,369</u>
Total OPEB Liability - End of Year (a)	12,693,026	12,598,403	11,719,411	11,715,997	10,555,422
Plan Fiduciary Net Position:					
Contributions - Employer	998,252	1,006,270	1,016,484	959,327	911,901
Net Investment Income	1,704,968	194,101	284,609	289,861	288,253
Administrative Expenses	(2,343)	(2,634)	(965)	(1,919)	(1,463)
Other Miscellaneous Expenses	-	-	-	(4,784)	-
Benefit Payments	(398,252)	(406,270)	(416,484)	(359,327)	(311,901)
Net Change in Plan Fiduciary Net Position	<u>2,302,625</u>	<u>791,467</u>	<u>883,644</u>	<u>883,158</u>	<u>886,790</u>
Plan Fiduciary Net Position - Beginning of Year	<u>6,173,180</u>	<u>5,381,713</u>	<u>4,498,069</u>	<u>3,614,911</u>	<u>2,728,121</u>
Plan Fiduciary Net Position - End of Year (b)	<u>8,475,805</u>	<u>6,173,180</u>	<u>5,381,713</u>	<u>4,498,069</u>	<u>3,614,911</u>
Net OPEB Liability - Ending (a)-(b)	<u>\$ 4,217,221</u>	<u>\$ 6,425,223</u>	<u>\$ 6,337,698</u>	<u>\$ 7,217,928</u>	<u>\$ 6,940,511</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	66.78%	49.00%	45.92%	38.39%	34.25%
Covered Employee Payroll	\$ 7,389,388	\$ 6,758,041	\$ 6,296,737	\$ 5,603,677	\$ 5,405,439
Net OPEB Liability as Percentage of Covered Employee Payroll	57.07%	95.08%	100.65%	128.81%	128.40%

Notes to Schedule:

Changes in Benefits:

Measurement date 2019 - modifications to benefits for employees hired prior to 01-01-2019 and creation of new tier for employees hired after 01-01-2019.

Changes in Assumptions:

Measurement date 2018 - Discount rate reduced from 7.28% to 7.05%.

Measurement date 2021 - Discount rate reduced from 7.05% to 6.15%.

* Fiscal year 2018 was the first year of implementation and therefore only five years are shown.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
SCHEDULE OF CONTRIBUTIONS – OPEB
LAST 10 FISCAL YEARS***

Fiscal Year Ended June 30,	2022	2021	2020	2018	2018
Contractually Required Contribution (Actuarially Determined)	\$ 1,031,467	\$ 1,009,988	\$ 955,134	\$ 928,947	\$ 926,042
Contributions in Relation to the Actuarially Determined Contributions	<u>(1,045,210)</u>	<u>(998,252)</u>	<u>(1,006,270)</u>	<u>(1,016,484)</u>	<u>(959,327)</u>
Contribution Deficiency (Excess)	<u>\$ (13,743)</u>	<u>\$ 11,736</u>	<u>\$ (51,136)</u>	<u>\$ (87,537)</u>	<u>\$ (33,285)</u>
Covered Payroll	\$ 7,389,388	\$ 6,929,578	\$ 6,758,041	\$ 6,296,737	\$ 5,603,677
Contributions as a Percentage of Covered Payroll	14.14%	14.41%	14.89%	16.14%	17.12%

Methods and Assumptions Used to Determine Contribution Rates:

Valuation Date	June 30, 2021	June 30, 2019	June 30, 2017	June 30, 2017	June 30, 2017
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization Method	Level Percent of Pay;	Level Percent of Pay;	Level Percent of Pay;	Level Percent of Pay;	Level Percent of Pay;
Amortization Period	Closed 30 Years	Closed 30 Years	Closed 30 Years	Closed 30 Years	Closed 30 Years
Asset Valuation Method	17 Yrs Remain	18 Yrs Remain	19 Yrs Remain	20 Yrs Remain	21 Yrs Remain
Inflation	Market Value	Market Value	Market Value	Market Value	Market Value
Healthcare Cost Trend Rates	2.50%	2.50%	2.75%	2.75%	2.75%
	5.8% for 2022 Step	5.4% in 2021 Step	7.5% in 2019 Step	7.5% in 2019 Step	7.5% in 2019 Step
	Down 0.1% Per Year	Down 0.1% Per Year	Down 0.5% Per Year	Down 0.5% Per Year	Down 0.5% Per Year
	to 3.9% by 2076	to 4% by 2076	to 5% by 2024	to 5% by 2024	to 5% by 2024
Salary Increases	3.00%	3.00%	3.25%	3.25%	3.25%
Investment Rate of Return	6.15%	6.95%	7.28%	7.28%	7.28%
Retirement Age	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2017	CalPERS 2017	CalPERS 2014	CalPERS 2014	CalPERS 2014
	Experience Study	Experience Study	Experience Study	Experience Study	Experience Study

EXHIBIT C



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