

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, October 13, 2022 at 7:00 p.m.

For your information, the following materials are enclosed:

AGENDA ITEMS

- **Minutes 2022-09 (Exhibit A)** (pp 7 - 13)
- Requisition Schedule **Resolution 2022-16 (Exhibit B)** (pp 14 – 26)
- Consideration of a **JTSR annexation of SCV-1110, SCV-1111, SCV-1112, SCV-1113 (Exhibit C)** (pp 27 – 54)
- **District’s FY22-23 Goals Status Report** for first quarter (**Exhibit D**) (pp 55 – 60)
- **Vote for Special District LAFCO Representative Voting Member (Exhibit E)** (pp 61 – 70)
- **Report on OPEB (Exhibit F)** (pp 71 – 118)

STAFF REPORTS

- Manager’s Report
- Scientific-Technical Services Report for September 2022 (**Staff Report A**)
- Operations Report for September 2022 (**Staff Report B**)
- Community Affairs Report for September 2022 (**Staff Report C**)
- Fiscal Report for September 2022 (**Staff Report D**)
- Human Resources Report for September 2022 (**Staff Report E**)

GLACVCD BOARD OF TRUSTEES MEETING AGENDA & EXHIBITS



Thursday, October 13th, 2022

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

Trustee Emily Holman, President
Trustee Scott Kwong, Vice President
Trustee Marilyn Sanabria, Secretary-Treasurer

General Manager, Susanne Klueh
Director of Scientific-Technical Services, Steve Vetrone
Director of Operations, Mark Daniel
Director of Communications, Mary-Joy Coburn
Director of Fiscal Operations, Carolyn Weeks
Acting Director of Human Resources, Cindy Reyes
Board General Counsel, Quinn M. Barrow, Richards, Watson, Gershon
Labor Legal Counsel, Oliver Yee, Liebert, Cassidy, Whitmore

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 ex: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

Emily Holman, Long Beach

VICE PRESIDENT

Scott Kwong, San Marino

SECRETARY-TREASURER

Marilyn Sanabria, Huntington Park

ARTESIA

Melissa Ramoso

BELFLOWER

Sonny R. Santa Ines

CERRITOS

Mark W. Bollman

DIAMOND BAR

Ruth Low

GLENDALE

Vacant

LA HABRA HEIGHTS

Catherine Houwen

LOS ANGELES CITY

Steven Appleton

MAYWOOD

Jessica Torres

PARAMOUNT

Isabel Aguayo

SAN FERNANDO

Jesse H. Avila

SOUTH EL MONTE

Hector Delgado

WHITTIER

Jessica Martinez

BELL

Ali Saleh

BURBANK

Dr. Jeff D. Wassem

COMMERCE

Leonard Mendoza

DOWNEY

Robert Kiefer

HAWAIIAN GARDENS

Luis Roa

LA MIRADA

John Lewis

LOS ANGELES COUNTY

Steven A. Goldsworthy

MONTEBELLO

Avik Cordeiro

PICO RIVERA

Raul Elias

SANTA FE SPRINGS

Joe Angel Zamora

SOUTH GATE

Denise Diaz

BELL GARDENS

Pedro Aceituno

CARSON

Jim Dear

CUDAHY

Baru Sanchez

GARDENA

Paulette Francis

LA CANADA FLINTRIDGE

Leonard Pieroni

LAKELWOOD

Steve Croft

LYNWOOD

Jorge Casanova

NORWALK

Ana Valencia

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, October 13, 2022

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 – 8.4)

(VOTE REQUIRED)

- 8.1 Consideration of **Minutes 2022-09** of regular Board Meeting held on September 8th, 2022. ***(EXHIBIT A)***
- 8.2 Consideration of **Resolution 2022-16** Authorizing Payment of Attached Requisition September 1st through September 30th, 2022. ***(EXHIBIT B)***
- 8.3 Consideration of a Joint Tax Sharing Resolution, related to the annexation of SCV-1110, SCV-1111, SCV-1112, SCV-1113. 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-1110, SCV-1111, SCV-1112, SCV-1113 as noted above. Similar resolutions have previously been adopted by the Board; SCV-1110, SCV-1111, SCV-1112, SCV-1113 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.

- 8.4 Consideration of District's FY 22/23 Goals Status Report for the first quarter. ***(EXHIBIT D)***

Summary: Upon adoption of the District's FY 22/23 Budget, the Board of Trustees requested a quarterly update on the status of departmental goals enumerated in the budget document.

**9. ANNOUNCEMENT OF TRUSTEES' TERM OF OFFICE TO EXPIRE
JANUARY 2, 2023**

Summary: The General Manager has mailed correspondence advising the following named government bodies that the two or four-year term of office of its representative will expire at 12 p.m. on January 2, 2023, and has requested that they reappoint the trustee representative or successor for the next two or four year term of office according to Division 3, Chapter 1, Article 3, Sections 2024 et. Seq. of the State Health and Safety Code.

Trustee Representative

Pedro Aceituno
Robert Copeland
Marilyn Sanabria
Heidi Heinrich
Jessica Martinez
Baru Sanchez
Isabel Aguayo
Jessica Torres
Jesse Avila
Melissa Ramoso
Luis Roa
Jeff Wassem
Raul Elias
Leticia Lopez
Ana Valencia

Governing Body

Bell Gardens
Signal Hill
Huntington Park
Santa Clarita
Whittier
Cudahy
Paramount
Maywood
San Fernando
Artesia
Hawaiian Gardens
Burbank
Pico Rivera
Vernon
Norwalk

**10. CONSIDERATION AND VOTE FOR SPECIAL DISTRICT LAFCO
REPRESENTATIVE, VOTING MEMBER FOR THE TERM EXPIRING IN MAY
2026 (EXHIBIT E) (VOTE REQUIRED)**

Summary: The Board should vote for one candidate on the ballot for Special District LAFCO Representative to fill the vacancy expiring in May 2026. The candidate receiving the highest number of votes will be declared the special district voting member to LAFCO. Ballots must be returned by 5:00pm on November 30, 2022.

11. PRESENTATION AND DISCUSSION OF JUNE 30, 2022 ACTUARIAL VALUATION OF OTHER POST-EMPLOYMENT BENEFIT PROGRAMS (EXHIBIT F) (RECEIVE AND FILE)

Summary: A report on the District's actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities.

12. COMMITTEE REPORT

(VOTE REQUIRED)

12.1 Personnel Committee

Robert Copeland, Chair

12.1.a CLOSED SESSION: PUBLIC EMPLOYEE PERFORMANCE EVALUATION

(Government Code Section 54957)

Title: General Manager

ANNOUNCEMENT IN OPEN SESSION OF ITEMS TO BE DISCUSSED IN CLOSED SESSION

RECESS INTO CLOSED SESSION

RECONVENE INTO OPEN SESSION

CLOSED SESSION ANNOUNCEMENT IN OPEN SESSION

12.1.b Consider Personnel Committee's Recommendation

12.2 AD Hoc Facilities Expansion Committee

Steve Goldsworthy, Chair

12.2.a Consider and discuss preliminary research and strategy for District facility expansion in Santa Fe Springs and Sylmar.

13. STAFF PROGRAM REPORTS: SEPTEMBER 2022

- | | |
|--|---------------------------------------|
| 13.1 Manager's Report | S. Kluh, General Manager |
| 13.2 Scientific-Technical (Staff Report A) | S. Vetrone, Sci.-Tech Services Dir. |
| 13.3 Operations (Staff Report B) | M. Daniel, Operations Dir. |
| 13.4 Communications (Staff Report C) | M.J. Coburn, Communications Dir. |
| 13.5 Fiscal (Staff Report D) | C. Weeks, Finance Director |
| 13.6 Human Resources (Staff Report E) | C. Reyes, Acting Human Resources Dir. |
| 13.7 General Counsel Report | Q. Barrow, General Counsel |

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).

15. ADJOURNMENT

The next Board of Trustees meeting will be scheduled on Thursday, November 10th, 2022, at 7:00 PM at the District's headquarters at 12545 Florence Avenue, Santa Fe Springs.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MINUTES NO. 2022 – 09**

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, September 8, 2022, at the District office at 12545 Florence Avenue, Santa Fe Springs, California.

TRUSTEES PRESENT

Sonny Santa Ines, *City of Bellflower*
Pedro Aceituno, *City of Bell Gardens*
Dr. Jeff Wassem, *City of Burbank*
Jim Dear, *City of Carson* *7:24
Mark Bollman, *City of Cerritos*
Baru Sanchez, *City of Cudahy*
Robert Keifer, *City of Downey*
Paulette Francis, *City of Gardena*
Luis Roa, *City of Hawaiian Gardens* *7:06
Marylin Sanabria, Secretary/Treasurer –
City of Huntington Park
Catherine Houwen, *City of La Habra Heights*
Emily Holman, President - *City of Long Beach*
Steven Goldsworthy, *Los Angeles County*
Avik Cordeiro, *City of Montebello*
Ana Valencia, *City of Norwalk*
Raul Elias, *City of Pico Rivera*
Jesse H. Avila, *City of San Fernando*
Scott Kwong, Vice President - *City of San Marino*
Heidi Heinrich, *City of Santa Clarita*
Robert Copeland, *City of Signal Hill*
Hector Delgado, *City of South El Monte*
Leticia Lopez, *City of Vernon*
Jessica Martinez, *City of Whittier*

TRUSTEES ABSENT (EXCUSED)

Melissa Ramoso, *City of Artesia*
Ali Saleh, *City of Bell*
Ruth Low, *City of Diamond Bar*
Leonard Peironi, *La Cañada Flintridge*
John Lewis, *City of La Mirada*
Steve Croft, *City of Lakewood*
Jessica Torres, *City of Maywood*
Isabel Aguayo, *City of Paramount*
Joe Angel Zamora, *City of Santa Fe Springs*
Denise Diaz, *City of South Gate*

TRUSTEES ABSENT

Leonard Mendoza, *City of Commerce*
Vrej Agajanian, *City of Glendale*
Steve Appleton, *City of Los Angeles*
Jorge Casanova, *City of Lynwood*

OTHERS PRESENT

Susanne Klueh, *General Manager*
Steve Vetrone, *Director of Scientific-Technical Services*
Mark Daniel, *Director of Operations*
Mary-Joy Coburn, *Director of Communications*
Cindy Reyes, *Acting Director of Human Resources*
Anais Medina Diaz, *Public Information Officer*
Stephanie Cao, *General Counsel*

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

1. CALL TO ORDER

President Holman called the meeting to order at 7:04 pm.

2. QUORUM (ROLL) CALL

Following roll call it was recorded that 21 trustees were present and 16 were absent. Two trustees joined the meeting after roll call, bringing the total to 23 Trustees present and 14 absent.

3. INVOCATION

Trustee Goldsworthy (Los Angeles County) led the invocation.

4. PLEDGE OF ALLEGIANCE

Trustee Heinrich's daughter Maddie Heinrich (Santa Clarita) led the pledge of allegiance.

5. CORRESPONDENCE

NONE

6. INTRODUCTIONS

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

NONE

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).

NONE

8. CONSENT AGENDA (8.1 – 8.3)

(VOTE REQUIRED)

8.1 Consideration of **Minutes 2022-08** of regular Board Meeting held on August 11th, 2022. *(EXHIBIT A)*

8.2 Consideration of **Resolution 2022-15** Authorizing Payment of Attached Requisition August 1st through August 31st, 2022. *(EXHIBIT B)*

8.3 Consideration of a Joint Tax Sharing Resolution, related to the annexation of Project 2-58 (one expansion warehouse). 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 Annexation No. 58 as noted above. Similar resolutions have previously been adopted by the Board; Annexation No. 58 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.

Trustee Delgado (South El Monte) made a motion to approve the Consent Agenda. The motion was seconded by Trustee Martinez (Whittier) and approved unanimously.

YES: Bellflower, Bell Gardens, Burbank, Cerritos, Cudahy, Downey, Gardena, Huntington Park, La Habra Heights, Long Beach, Los Angeles County, Montebello, Norwalk, Pico Rivera, San Fernando, San Marino, Santa Clarita, Signal Hill, South El Monte, Vernon, Whittier

NO: NONE

ABSENT: Artesia, Bell, Carson, Commerce, Diamond Bar, Glendale, Hawaiian Gardens, Los Angeles City, La Cañada Flintridge, La Mirada, Lakewood, Lynwood, Maywood, Paramount, Santa Fe Springs, South Gate

9. DISCUSSION CONCERNING MEETING AGENDA AND PARLIAMENTARY PROCEDURE, INCLUDING ROBERT'S RULES OF ORDER (EXHIBIT D)

Trustee Sanchez (Cudahy) asked that the items be separated for discussion.

9.1 Discussion concerning meeting agenda.

Trustee Sanchez (Cudahy) asked that staff add page numbers to the exhibits and include the range in the agenda. Additionally, he asked that staff include a summary of the agenda and any attachments to the item to make it easier to review. Trustee Santa Ines (Bellflower) agreed with Trustee Sanchez's recommendations and asked that staff include a table of contents to the agenda and hyperlink the agenda item with the location of the exhibits.

Trustee Sanchez (Cudahy) made a motion to add these recommendations moving forward, which include a table of contents with links, page numbers, and a summary of the agenda items and related attachments. The motion was seconded by Trustee Santa Ines (Bellflower) and approved with 21 votes in favor and one abstention.

YES: Bellflower, Bell Gardens, Burbank, Cerritos, Cudahy, Downey, Gardena, Hawaiian Gardens, Huntington Park, La Habra Heights, Long Beach, Los Angeles County, Montebello, Norwalk, Pico Rivera, San Fernando, San Marino, Santa Clarita, Signal Hill, South El Monte, Vernon

NO: NONE

ABSTAIN: Whittier

ABSENT: Artesia, Bell, Carson, Commerce, Diamond Bar, Glendale, Los Angeles City, La Cañada Flintridge, La Mirada, Lakewood, Lynwood, Maywood, Paramount, Santa Fe Springs, South Gate

9.2 Discussion regarding parliamentary procedure, including Robert's Rules of Order.

Trustee Sanchez (Cudahy) recommended that new Executive Board members be required to receive training or confirm acknowledgement of Robert's Rules of Order to help run the meetings more efficiently. The acknowledgement of receiving the training can be confirmed by signing off a document outlining the Robert's Rules of Order.

Secretary/Treasurer Sanabria (Huntington Park) asked if Trustees were already provided with guidance on Robert's Rules of Order in their Trustee Handbook. General Manager Klueh confirmed that Trustees must sign and acknowledge receipt of the Trustee Handbook, which includes the Board's preferred parliamentary procedure which is a hybrid of Robert's Rules of Order and Rosenberg's Rules. Legal Counsel Cao confirmed that the Board of Trustees adopted a hybrid procedure to run their meeting and itemized rules were available in Section 7 of Exhibit D.

Trustee Sanchez made a motion to require new executive board members to sign an acknowledgement of reviewing and understanding the Board's adopted parliamentary procedures.

Trustee Sanabria asked that the motion be revised to include all board members and not exclusively new executive board members. Trustee Sanchez accepted the amendment.

Trustee Bollman (Cerritos) asked if signature acknowledgement wasn't already required and if the rules of procedure were not covered during new Trustee orientation. General Manager Klueh confirmed that all Trustees are provided with the Trustee Handbook when they join the Board, but the rules are not covered in detail during the orientation. However, General Manager Klueh said they could add the review to the orientation if desired by the Trustees.

Trustee Francis (Gardena) expressed that adding this additional requirement would not guarantee an improvement in meeting efficiency and felt that meetings were already ran well. Staff, legal counsel, and trustees are available to make any corrections as the meetings are ran.

Trustee Heinrich (Santa Clarita) and Trustee Copeland (Signal Hill) inquired what the consequences for not signing would be. Additionally, even if Trustees signed the acknowledgement but still do not understand the bylaws, how will the policy be enforced.

Trustee Sanabria (Huntington Park) concurred that without a way to enforce the policy, it may not help the meeting's efficiency.

Trustee Goldsworthy (LA County) recommended adding a signature line to the Board bylaws in the Trustee Handbook to confirm acknowledgement. Trustee Cordeiro (Montebello) concurred with Trustee Goldsworthy's recommendation and inquired if the Board had full compliance with other trainings; General Manager Klueh responded that the Board does not have compliance with other trainings.

Trustee Sanchez and Trustee Sanabria withdrew their motions.

Trustee Roa (Hawaiian Gardens) requested for legal counsel to be more proactive in stepping in when the Board needed clarification.

Trustee Goldsworthy (LA County) made a motion to include a signature box to page 71 in the Trustee Handbook and must be signed moving forward by any new Trustee. Trustee Cordeiro seconded the motion.

Trustee Santa Ines (Bellflower) offered a substitute motion that would require new executive board members to acknowledge understanding of the Board's parliamentary procedure by signing on page 71 of the Trustee Handbook. The substitute motion was seconded by Trustee Dear (Carson).

With legal counsel guidance, discussion was had to decide which motion should be voted on first.

According to the bylaws, the motion made by Trustee Goldsworthy and seconded by Trustee Cordeiro would be voted on first. The motion states that a signature box will be added to page 71 in the Trustee Handbook and signed by new Trustees moving forward. The motion failed with 11 in favor, and 12 votes against.

YES: Bell Gardens, Burbank, Carson, Cudahy, Downey, Hawaiian Gardens, La Habra Heights, Los Angeles County, Montebello, San Marino, Whittier

NO: Bellflower, Cerritos, Gardena, Huntington Park, Long Beach, Norwalk, Pico Rivera, San Fernando, Santa Clarita, Signal Hill, South El Monte, Vernon

ABSENT: Artesia, Bell, Commerce, Diamond Bar, Glendale, Los Angeles City, La Cañada Flintridge, La Mirada, Lakewood, Lynwood, Maywood, Paramount, Santa Fe Springs, South Gate

Trustee Santa Ines (Bellflower) made a motion to add a signature box to page 71 of the Trustee Handbook and signed by executive board members moving forward. The motion was seconded by Trustee Wasseem (Burbank) and failed by a vote of 11 in favor, and 12 votes against.

YES: Bellflower, Bell Gardens, Burbank, Carson, Cudahy, Downey, Hawaiian Gardens, Los Angeles County, San Marino, South El Monte, Whittier

NO: Cerritos, Gardena, Huntington Park, La Habra Heights, Long Beach, Montebello, Norwalk, Pico Rivera, San Fernando, Santa Clarita, Signal Hill, Vernon

ABSENT: Artesia, Bell, Commerce, Diamond Bar, Glendale, Los Angeles City, La Cañada Flintridge, La Mirada, Lakewood, Lynwood, Maywood, Paramount, Santa Fe Springs, South Gate

10. DISCUSSION AND CONSIDERATION REGARDING TARGETED SPONSORSHIP OPPORTUNITIES AVAILABLE FOR THE CALAFCO ANNUAL CONFERENCE (EXHIBIT E) (VOTE REQUIRED)

General Manager Klueh shared an opportunity for the District to be a sponsor at the upcoming CALAFCO Annual Conference and asked for guidance from the Board on how to move forward.

There was no motion to move forward with becoming a sponsor.

Trustee Goldsworthy suggested to send Trustee Appleton to the conference as a representative of the District.

Trustee Roa made a motion to send Trustee Appleton (City of Los Angeles) to the CALAFCO Annual Conference. The motion was seconded by Trustee Goldsworthy and approved unanimously.

YES: Bellflower, Bell Gardens, Burbank, Carson, Cerritos, Cudahy, Downey, Gardena, Hawaiian Gardens, Huntington Park, La Habra Heights, Long Beach, Los Angeles County, Montebello, Norwalk, Pico Rivera, San Fernando, San Marino, Santa Clarita, Signal Hill, South El Monte, Vernon, Whittier

NO: NONE

ABSENT: Artesia, Bell, Commerce, Diamond Bar, Glendale, Los Angeles City, La Cañada Flintridge, La Mirada, Lakewood, Lynwood, Maywood, Paramount, Santa Fe Springs, South Gate

11. COMMITTEE REPORT

(VOTE REQUIRED)

11.1 Personnel Committee

Robert Copeland, Chair

11.1.a Consideration and discussion of the General Manager's six-month performance appraisal components and goals.

Trustee Copeland shared that the personnel committee met to discuss evaluation criteria and questions for General Manager Klueh's six-month performance review. The questionnaire form and instructions would be sent to the Board through Human Resources.

Trustee Copeland also added that Trustees would review submitted responses in closed session at the next board meeting.

12. STAFF PROGRAM REPORTS: AUGUST 2022

12.1 Manager's Report

S. Klueh, General Manager

General Manager Klueh invited the Board of Trustees to attend the District's Employee Appreciation Day in October.

12.2 Scientific-Technical (Staff Report A)

S. Vetrone, Sci.-Tech Services Dir.

Director Vetrone added that *Culex* and *Aedes* mosquito abundance were slightly above the 5-year average but not alarmingly high. Additionally, there were additional positive West Nile virus mosquito samples collected in the month of August than reported in the staff report. Lastly, the District received its first St. Louis Encephalitis mosquito sample for the year and since 2019.

12.3 Operations (Staff Report B)

M. Daniel, Operations Dir.

Director Daniel highlighted that service requests are down but are expected to increase throughout the month of September.

12.4 Community Affairs (Staff Report C) M.J. Coburn, Communications Dir.

Director Coburn shared the August Kudos Board and highlighted the District's 70th Anniversary Celebration event in the city of South Gate. Additionally, Director Coburn invited the Board to the third and last 70th Anniversary event taking place at the Sylmar facility. Lastly, she shared the Department's CAPIO EPIC award which recognized the District's work in providing pop-up events during COVID to help reach residents and increase awareness around West Nile virus. This is the first award of its kind to any vector control district in the state and in the region.

12.5 Fiscal (Staff Report D) C. Weeks, Finance Director

No report.

12.6 Human Resources (Staff Report E) C. Reyes, Acting Human Resources Dir.

Acting Director Reyes shared that Director Costa would return from leave in October. She thanked the board and management for their support during her acting role.

12.7 General Counsel Report S.Cao, General Counsel

No report.

13. OTHER

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

NONE

14. ADJOURNMENT

President Holman adjourned the meeting at 8:20 pm. The next Board of Trustees meeting will be scheduled on Thursday, October 13th, 2022, at 7:00 PM at the District's headquarters at 12545 Florence Avenue, Santa Fe Springs.

RESOLUTION NO. 2022-16

**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 \$414,784.06 as issued, signed, and released as Check Nos. 4113 through 4168.

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

PASSED, APPROVED, AND ADOPTED this 13th day of October 2022.

President

I, _____, Secretary-Treasurer of the Greater Los Angeles County Vector Control District, hereby certify that Resolution No. 2022-16 was duly adopted by the Board of Trustees at its regular meeting held on October 13, 2022.

Secretary-Treasurer

Greater L.A. County Vector Control Dist
Cash Disbursements Journal
For the Period From Sep 1, 2022 to Sep 30, 2022

Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
9/9/22	ACH	5170-A-70	PERS	100000016906203	September 2022 Health and medical premiums	Check Total:	(129,571.35)
9/15/22	4113	5420-A-62	A & B TIRE	Invoice: 23608	1 flat repair for #114		20.00
9/15/22	4113	5420-A-62	A & B TIRE	Invoice: 23610	1 flat repair of #131		20.00
9/15/22	4113	5420-A-62	A & B TIRE	Invoice: 23632	1 Hankook tire for #24	Check Total:	123.30 (163.30)
9/15/22	4114	2391-A-10	American Fidelity Assurance Company	Invoice: 6059825	AF URM FSA	Check Total:	(1,037.89)
9/15/22	4115	2302-A-10	AFLAC	Invoice: 656875	Aflac - accident, STD, Life, Medical	Check Total:	(1,945.36)
9/15/22	4116	5310-A-42	Michael Amescua	Invoice: AMEM.181.89	safety work boots reimbursement	Check Total:	(181.89)
9/15/22	4117	5667-A-10	AppleOne Employment Service	Invoice: 01-6410880	Prof. temp services - Laura Martinez		1,417.28
9/15/22	4117	5667-A-10	AppleOne Employment Service	Invoice: 01-6419265	Prof. temp services - Laura Martinez	Check Total:	1,749.46 (3,166.74)
9/15/22	4118	5325-A-22	CINTAS #053	Invoice: 4129175337	Uniforms, towels, floor mats cleaned		427.15
9/15/22	4118	5325-A-22	CINTAS #053	Invoice: 4129865969	Uniforms, towels, floor mats cleaned	Check Total:	486.64 (913.79)
9/15/22	4119	5720-B-63	City of Los Angeles Fire Dept.	Invoice: IN0326143	Hazmat inventory, Hazmat waste, oversight	Check Total:	(1,103.00)
9/15/22	4120	5815-B-63	Clean Net	Invoice: SCA0066612	janitorial service		697.00
9/15/22	4120	5815-A-62	Clean Net	Invoice: SCA0066613	monthly janitorial service	Check Total:	1,165.00 (1,862.00)
9/15/22	4121	5680-A-10	CLIFTONLARSONALLEN LLP	Invoice: 3405043	1st billing on audit of GLACVCD fin. Stims. for-Yr ended 6/30/2022	Check Total:	(6,582.40)
9/15/22	4122	2243-A-10	Fidelity Security Life Ins./Eyemed	Invoice: 165414938	Fidelity - vision	Check Total:	(1,776.40)
9/15/22	4123	5605-A-10	HOME DEPOT CREDIT SERVICES	Invoice: G3501055DTF00000821	Finance charges, late fees	Check Total:	(42.55)
9/15/22	4124	5825-A-62	LB Johnson Hardware	Invoice: 953547	For ice machine		22.09
9/15/22	4124	5825-A-62	LB Johnson Hardware	Invoice: 953731	Grease marine	Check Total:	33.12 (55.21)
9/15/22	4125	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 225891	general legal services		935.00
9/15/22	4125	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 225892	Audit of personnel rules		1,062.50
9/15/22	4125	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 225893	Vector Control Specialists Investigations - 2022	Check Total:	722.50 (2,720.00)
9/15/22	4126	5810-B-63	LANDSCO	Invoice: 3750	Monthly landscape services		357.00

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Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
9/15/22	4126	5810-B-63	LANDSCO	Invoice: 4867	Monthly landscape services	Check Total:	357.00 <u>(714.00)</u>
9/15/22	4127	5310-B-43	MIGUEL FUENTES	Invoice: MIFU.250.00	Safety work boots reimbursements	Check Total:	<u>(250.00)</u>
9/15/22	4128	5499-A-62	O'Reilly Auto Parts/ first call	Invoice: 2665-269612	shop tool		14.22
9/15/22	4128	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-176328	Air, oil filter, motor oil for #35		49.33
9/15/22	4128	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-176326	Air, oil filter, motor oil for #110		100.51
9/15/22	4128	5415-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-176323	Brake rotor, ceramic pad for #112		149.16
9/15/22	4128	5499-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-176539	Ot cycle, wiper fluid		39.71
9/15/22	4128	5415-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-177014	Bracketed cal. semi-metalic pads, brake rotor for #127		245.40
9/15/22	4128	5420-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-177463	Wheel bearing, oil seal for #121		118.56
9/15/22	4128	5499-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-178608	Paint maker		6.60
9/15/22	4128	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-178606	motor oil, brake fluid, capsule	Check Total:	254.80 <u>(978.29)</u>
9/15/22	4129	5702-A-70	SCI CONSULTING GROUP	Invoice: SBS10404	Prof cons., Eng. of Work & levy Admin. serv. for MVC Ass. Dist., FY 2022-23	Check Total:	<u>(20,329.53)</u>
9/15/22	4130	5810-A-62	SIAPIN HORTICULTURE	Invoice: 57324	Work number 15913		187.10
9/15/22	4130	5810-A-62	SIAPIN HORTICULTURE	Invoice: 57278	monthly maintenance for August 2022	Check Total:	1,315.60 <u>(1,502.70)</u>
9/15/22	4131	5375-B-23	Juan Solorio	Invoice: SOLO.44.09	pool supply - reimbursements	Check Total:	<u>(44.09)</u>
9/15/22	4132	5675-A-52	Univision Receivables Co. LLC	Invoice: PO#1222	Advertising	Check Total:	<u>(3,620.00)</u>
9/15/22	4133	5435-A-62	VERNOLA'S TOWING SERVICE	Invoice: 46431	body repair	Check Total:	<u>(125.00)</u>
9/16/22	ACH	5170-A-70	AUL Health Benefit Trust	MidAmerica September 2022	MidAmerica Retirees and Tier IV HRA	Check Total:	<u>(24,124.11)</u>
9/27/22	4135	5775-A-52	JOSE SALVADOR SANCHEZ	Invoice: 002	70th Anniversary Photography event + edits	Check Total:	<u>(250.00)</u>
9/30/22	4134	5675-A-52	Univision Receivables Co. LLC	Invoice: PO#1222	Advertising	Check Total:	<u>(3,620.00)</u>
9/30/22	4136	5260-B-23	Smart & Final	Invoice: 091522-4747	support equipments		17.63
9/30/22	4136	5210-A-42	Clarke Mosquito Control	Invoice: 091522-5393	chemicals and compounds		6,500.00
9/30/22	4136	5210-A-42	Clarke Mosquito Control	Invoice: 091522-5393	chemicals and compounds		471.90
9/30/22	4136	5260-A-22	Amazon	Invoice: 091522-4770	Support equipments		15.46
9/30/22	4136	5260-A-22	Wateria	Invoice: 091522-4770	Support equipments		18.25
9/30/22	4136	5230-A-42	All Valley Hose & Industry	Invoice: 091522-4585	Hose barb male pipes		324.65
9/30/22	4136	5655-B-43	Amazon	Invoice: 091522-4585	office supplies		41.59
9/30/22	4136	5655-B-43	Amazon	Invoice: 091522-4585	office supplies		13.12
9/30/22	4136	5260-A-42	Amazon	Invoice: 091522-4585	support equipment		17.67

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9/30/22	4136	5707-A-42	Yum Yum Donuts	Invoice: 091522-4585	meeting supplies		15.99
9/30/22	4136	5645-A-22	Grammarly	Invoice: 091522-4585	Grammarly Premium		144.00
9/30/22	4136	5510-A-32	Amazon	Invoice: 091522-0925	lab supplies and equipments		11.40
9/30/22	4136	5520-B-33	Henco Pet Vet Distribution	Invoice: 091522-0925	AP pellets, bed-o-cob		135.45
9/30/22	4136	5520-A-32	Hemostat Laboratories	Invoice: 091522-0925	lab field supplies and equipments		162.06
9/30/22	4136	5520-B-33	Amazon	Invoice: 091522-0925	lab supplies		53.16
9/30/22	4136	5510-B-33	Smart & Final	Invoice: 091522-0925	lab field supplies and equipments		39.64
9/30/22	4136	5540-A-32	MVCAC	Invoice: 091522-8762	shipping and testing		4,059.00
9/30/22	4136	5540-B-33	MVCAC	Invoice: 091522-8762	shipping and testing		4,059.00
9/30/22	4136	5620-A-22	Liquid Web	Invoice: 091522-9515	Liquid web		1,181.00
9/30/22	4136	5620-A-22	Google Cloud	Invoice: 091522-9515	Google cloud		93.66
9/30/22	4136	5620-A-22	MSFT	Invoice: 091522-9515	MSFT		59.94
9/30/22	4136	5877-A-62	Frontier	Invoice: 091522-7995	SFS Internet		1,055.26
9/30/22	4136	5655-A-10	Amazon	Invoice: 091522-0808	office supplies		768.94
9/30/22	4136	5655-A-10	Amazon	Invoice: 091522-0808	office supplies		8.28
9/30/22	4136	5655-A-10	Amazon	Invoice: 091522-0808	Credit from returns		(49.52)
9/30/22	4136	5709-A-10	CVS/Pharmacy	Invoice: 091522-0808	wellness program		50.00
9/30/22	4136	5705-A-10	A-Check	Invoice: 091522-0808	pre employment screens		117.00
9/30/22	4136	5735-A-10	Mirage	Invoice: 091522-0808	Mirage Advance deposit		146.26
9/30/22	4136	5520-A-32	Uline Ship Supplies	Invoice: 091522-9233	shipping supplies		98.84
9/30/22	4136	5520-A-32	Smart & Final	Invoice: 091522-9233	dry ice		93.49
9/30/22	4136	5510-A-32	Target	Invoice: 091522-9233	lab supplies and equipment		6.38
9/30/22	4136	5540-A-32	USPS	Invoice: 091522-9233	shipping and testing		9.45
9/30/22	4136	5510-A-32	Smart & Final	Invoice: 091522-9233	lab supplies and equipment		92.05
9/30/22	4136	5375-A-22	Discount Tropical Fish	Invoice: 091522-0410	discount tropical fish		42.02
9/30/22	4136	5310-A-22	Red Wing Shoe Store	Invoice: 091522-0410	safety workbooks		250.00
9/30/22	4136	5655-A-22	Office Depot	Invoice: 091522-0402	office supplies		63.92
9/30/22	4136	5260-A-22	Wal-Mart	Invoice: 091522-0402	support equipments		30.64
9/30/22	4136	5260-A-22	Home Depot	Invoice: 091522-0402	support equipments		60.30
9/30/22	4136	5260-A-22	Home Depot	Invoice: 091522-0402	support equipments		75.02
9/30/22	4136	5485-A-22	ExxonMobil	Invoice: 091522-0402	fuel for #23		76.65
9/30/22	4136	5310-A-22	Red Wing Shoe Store	Invoice: 091522-0402	safety workbooks		250.00
9/30/22	4136	5655-A-22	Amazon	Invoice: 091522-0402	office supplies		16.56
9/30/22	4136	5825-A-62	McMaster-Carr	Invoice: 091522-4482	Interior/exterior supplies		33.56
9/30/22	4136	5499-A-62	McMaster-Carr	Invoice: 091522-4482	misc. items and parts		33.42
9/30/22	4136	5435-A-62	McMaster-Carr	Invoice: 091522-4482	body repair		16.53
9/30/22	4136	5435-A-62	McMaster-Carr	Invoice: 091522-4482	body repair		101.29
9/30/22	4136	5825-A-62	McMaster-Carr	Invoice: 091522-4482	Interior/exterior supplies		31.47
9/30/22	4136	5855-A-62	McMaster-Carr	Invoice: 091522-4482	fixtures and hardware		5.53
9/30/22	4136	5855-A-62	McMaster-Carr	Invoice: 091522-4482	fixtures and hardware		23.49
9/30/22	4136	5855-A-62	McMaster-Carr	Invoice: 091522-4482	fixtures and hardware		17.54
9/30/22	4136	5815-A-62	McMaster-Carr	Invoice: 091522-4482	janitorial services		72.13
9/30/22	4136	5825-A-62	McMaster-Carr	Invoice: 091522-4482	Interior/exterior supplies		99.90

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9/30/22	4136	5870-A-62	D&S Security	Invoice: 091522-6352	security monitoring		182.50
9/30/22	4136	5870-B-63	D&S Security	Invoice: 091522-6352	security monitoring		182.50
9/30/22	4136	5645-A-70	CASQA.org	Invoice: 091522-0399	CASQA.org		220.00
9/30/22	4136	5735-A-22	ARCSA	Invoice: 091522-0399	ARCSA conference		295.00
9/30/22	4136	5735-A-22	CASQA	Invoice: 091522-0399	Full conference pass - CASQA		750.00
9/30/22	4136	5735-A-22	ARCSA	Invoice: 091522-0399	ARCSA credit		(295.00)
9/30/22	4136	5885-A-62	City of Santa Fe Springs	Invoice: 091522-1470	fire service meter		130.12
9/30/22	4136	5885-A-62	City of Santa Fe Springs	Invoice: 091522-1470	domestic use		333.39
9/30/22	4136	5885-A-62	City of Santa Fe Springs	Invoice: 091522-1470	reclaimed water service		648.35
9/30/22	4136	5640-A-10	Intermedia.net	Invoice: 091522-9535	website services		1,521.72
9/30/22	4136	5880-A-62	SoCal Gas Co.	Invoice: 091522-5099	gas - utility		75.07
9/30/22	4136	5880-B-63	SoCal Gas Co.	Invoice: 091522-5099	gas - utility		61.43
9/30/22	4136	5890-B-63	Consolidated Disposal	Invoice: 091522-1747	trash pickup		337.90
9/30/22	4136	5890-A-62	Consolidated Disposal	Invoice: 091522-1747	trash pickup		547.07
9/30/22	4136	5850-B-63	Barr Engineering	Invoice: 091522-8464	Sylmar Pesticide HVAC repairs		329.49
9/30/22	4136	5850-B-63	Barr Engineering	Invoice: 091522-8464	HVAC		2,146.77
9/30/22	4136	5445-A-62	Airgas West	Invoice: 091522-8357	fabrication supplies		60.34
9/30/22	4136	5445-A-62	Airgas West	Invoice: 091522-8357	fabrication supplies		60.34
9/30/22	4136	5210-A-42	Adapco	Invoice: 091522-5940	Vectorex WDG		22,312.60
9/30/22	4136	5540-A-32	Airgas Dry Ice	Invoice: 091522-3093	dry ice		387.76
9/30/22	4136	5540-B-33	Airgas Dry Ice	Invoice: 091522-3093	dry ice		387.76
9/30/22	4136	5510-A-32	Airgas Dry Ice	Invoice: 091522-3093	dry ice		387.76
9/30/22	4136	5510-B-33	Airgas Dry Ice	Invoice: 091522-3093	dry ice		399.36
9/30/22	4136	5540-A-32	Airgas Dry Ice	Invoice: 091522-3093	dry ice		399.03
9/30/22	4136	5630-A-22	Verizon Wireless	Invoice: 091522-5263	Verizon Wireless monthly charges		12,317.78
9/30/22	4136	5640-A-10	Zoom.us	Invoice: 091522-4635	Zoom.us subscription		31.48
9/30/22	4136	5617-A-10	Office Depot	Invoice: 091522-4635	Toner cartridge for Carolyn's printer		174.58
9/30/22	4136	5640-A-10	Google LLC Suite	Invoice: 091522-4635	Google Suite		90.00
9/30/22	4136	5875-A-62	RingCentral Inc.	Invoice: 091522-4635	RingCentral		950.19
9/30/22	4136	5875-A-62	RingCentral Inc.	Invoice: 091522-4635	RingCentral		1,157.89
9/30/22	4136	5875-A-62	RingCentral Inc.	Invoice: 091522-4635	RingCentral		1,164.12
9/30/22	4136	5540-A-32	UPS	Invoice: 091522-5230	shipping and testing		90.04
9/30/22	4136	5540-A-32	UPS	Invoice: 091522-5230	shipping and testing		16.18
9/30/22	4136	5520-B-33	UPS	Invoice: 091522-5230	shipping and testing		27.83
9/30/22	4136	5520-B-33	UPS	Invoice: 091522-5230	shipping and testing		61.96
9/30/22	4136	5310-A-22	Red Wing Shoe Store	Invoice: 091522-2811	Safety workboots for Joseph Won		250.00
9/30/22	4136	5260-A-22	Amazon	Invoice: 091522-2811	Amazon credit		(22.09)
9/30/22	4136	5630-A-10	Amazon	Invoice: 091522-2811	support equipments		1.32
9/30/22	4136	5260-A-22	Christines Donuts	Invoice: 091522-2811	meeting supplies		32.50
9/30/22	4136	5260-A-22	Westcoast Industries	Invoice: 091522-2811	Westcoast Industries		55.69
9/30/22	4136	5707-A-22	Amazon	Invoice: 091522-2811	support equipments		61.86
9/30/22	4136	5360-A-22	StaterBros	Invoice: 091522-2811	Stater Bros		24.72
9/30/22	4136	5655-A-22	Amazon	Invoice: 091522-2811	support equipments		16.56

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9/30/22	4136	5707-A-10	Amazon	Invoice: 091522-2811	Amazon credit		(412.85)
9/30/22	4136	5260-A-22	Amazon	Invoice: 091522-2811	support equipments		15.46
9/30/22	4136	5260-A-22	Amazon	Invoice: 091522-2811	Amazon credit		(16.56)
9/30/22	4136	5707-A-52	Geiger	Invoice: 091522-1595	meeting supplies		1,958.36
9/30/22	4136	5707-A-52	Amazon	Invoice: 091522-1595	meeting supplies		58.39
9/30/22	4136	5707-A-52	Michaels Stores	Invoice: 091522-1595	meeting supplies		36.39
9/30/22	4136	5707-A-52	Amazon	Invoice: 091522-1595	meeting supplies		27.97
9/30/22	4136	5707-A-52	OMG Catering	Invoice: 091522-1595	OMG catering		35.00
9/30/22	4136	5707-A-52	Amazon	Invoice: 091522-1595	meeting supplies		13.25
9/30/22	4136	5645-A-52	CAPIO Conference Registration	Invoice: 091522-1595	CAPIO		60.00
9/30/22	4136	5645-A-52	CAPIO Conference Registration	Invoice: 091522-1595	CAPIO		60.00
9/30/22	4136	5645-A-52	CAPIO Conference Registration	Invoice: 091522-1595	CAPIO		60.00
9/30/22	4136	5707-A-52	Amazon	Invoice: 091522-1595	meeting supplies		51.25
9/30/22	4136	5707-A-52	Target.com	Invoice: 091522-1595	meeting supplies		12.12
9/30/22	4136	5707-A-52	Michaels Stores	Invoice: 091522-1595	meeting supplies		140.50
9/30/22	4136	5707-A-52	Vons	Invoice: 091522-1595	meeting supplies		43.09
9/30/22	4136	5707-A-52	Vons	Invoice: 091522-1595	meeting supplies		74.84
9/30/22	4136	5645-A-52	CAPIO Conference Registration	Invoice: 091522-1595	CAPIO		60.00
9/30/22	4136	5707-A-52	Costco	Invoice: 091522-1595	meeting supplies		133.56
9/30/22	4136	5707-A-52	OMG Catering	Invoice: 091522-1595	meeting supplies		21.38
9/30/22	4136	5345-A-52	Amazon	Invoice: 091522-1595	work gear		27.05
9/30/22	4136	5675-A-52	Facebook	Invoice: 091522-1595	Facebook		19.82
9/30/22	4136	5790-A-52	Amazon	Invoice: 091522-1595	Public exhibit expenses		20.03
9/30/22	4136	5345-A-52	Amazon	Invoice: 091522-1595	work gear		27.05
9/30/22	4136	5620-A-52	Adobe Creative Cloud	Invoice: 091522-1595	Adobe Creative Cloud		52.99
9/30/22	4136	5735-A-52	Starbucks Store	Invoice: 091522-1595	Conference - meal		20.10
9/30/22	4136	5620-A-53	Adobe Creative Cloud	Invoice: 091522-1595	Adobe Creative Cloud		52.99
9/30/22	4136	5790-A-52	New Santa Fe Cleaners	Invoice: 091522-1595	Public exhibit expenses		106.80
9/30/22	4136	5620-A-52	Canva	Invoice: 091522-1595	computer software expenses		119.40
9/30/22	4136	5769-A-52	Amazon	Invoice: 091522-1595	supplies and equipments		11.84
9/30/22	4136	5769-A-52	Amazon	Invoice: 091522-1595	supplies and equipments		93.84
9/30/22	4136	5345-A-52	M&M Embroidery	Invoice: 091522-1595	Embroidery		46.20
9/30/22	4136	5707-A-52	Vallarta	Invoice: 091522-1595	meeting supplies		47.98
9/30/22	4136	5645-A-52	MVCAC	Invoice: 091522-1595	MVCAC		1,525.00
9/30/22	4136	5645-A-52	MVCAC	Invoice: 091522-1595	MVCAC		375.00
9/30/22	4136	5210-B-23	Univar USA Inc.	Invoice: 091522-5248	Alkolid 30 Day Briq.		4,380.00
9/30/22	4136	5655-B-23	The UPS Store	Invoice: 091522-5410	postage for mailing		14.58
9/30/22	4136	5630-B-23	Apple.com	Invoice: 091522-5410	digital storage		0.99
9/30/22	4136	5735-B-23	Amazon	Invoice: 091522-5410	pond supplies		92.96
9/30/22	4136	5735-B-23	Amazon	Invoice: 091522-5410	fish bags		20.21
9/30/22	4136	5310-B-23	Red Wing Shoe Store	Invoice: 091522-5410	safety toe boots		250.00
9/30/22	4136	5707-A-10	Costco	Invoice: 091522-5410	water		64.95
9/30/22	4136	5707-A-10	Smart & Final	Invoice: 091522-5410	water		50.38

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9/30/22	4136	5345-B-23	Daily Imprints	Invoice: 091522-5410	embroidery	120.46	120.46
9/30/22	4136	5310-B-23	Amazon	Invoice: 091522-5410	boot insoles	48.87	48.87
9/30/22	4136	5617-B-23	Amazon	Invoice: 091522-5410	flash drives	31.54	31.54
9/30/22	4136	5360-B-23	Uline Ship Supplies	Invoice: 091522-5410	disposable gloves	90.88	90.88
9/30/22	4136	5230-B-23	McMaster-Carr	Invoice: 091522-5410	measuring containers	64.04	64.04
9/30/22	4136	5375-B-23	Amazon	Invoice: 091522-5410	fish breeding box	22.33	22.33
9/30/22	4136	5375-B-23	Amazon	Invoice: 091522-5410	drum cover	18.58	18.58
9/30/22	4136	5707-A-10	Smart & Final	Invoice: 091522-5410	water	71.69	71.69
9/30/22	4136	5260-B-23	Home Depot	Invoice: 091522-5410	gloves	33.88	33.88
9/30/22	4136	5260-B-23	Amazon	Invoice: 091522-5410	zip ties, digital scale	118.73	118.73
9/30/22	4136	5707-A-10	Smart & Final	Invoice: 091522-5410	water	67.45	67.45
9/30/22	4136	5630-B-23	Amazon	Invoice: 091522-5410	disposable gloves, tablet accessories	84.68	84.68
9/30/22	4136	5230-B-23	Amazon	Invoice: 091522-5410	chemical measuring stick	32.80	32.80
9/30/22	4136	5360-B-23	Amazon	Invoice: 091522-5410	disposable masks	93.00	93.00
9/30/22	4136	5707-A-10	Vons	Invoice: 091522-5410	cake	31.47	31.47
9/30/22	4136	5619-A-10	Hershey Business Products	Invoice: 091522-3723	Typewriter for Carolyn	162.73	162.73
9/30/22	4136	5617-A-62	Amazon	Invoice: 091522-3723	wifi for SFS garage	94.36	94.36
9/30/22	4136	5875-A-62	Voiceshot LLC	Invoice: 091522-3723	Emergency 800- number	19.95	19.95
9/30/22	4136	5617-A-62	Notebookshop.com	Invoice: 091522-3723	docking station for Herman Chavez	294.56	294.56
9/30/22	4136	5617-B-33	Notebookshop.com	Invoice: 091522-3723	Docking station for Courtney (Slmar Sci-Tech)	327.41	327.41
9/30/22	4136	5617-B-33	Notebookshop.com	Invoice: 091522-3723	Docking station for Marvin	294.56	294.56
9/30/22	4136	5617-B-33	Amazon	Invoice: 091522-3723	monitors for Marvin	196.12	196.12
9/30/22	4136	5617-B-33	Amazon	Invoice: 091522-3723	HDMI cables for Marvin's new monitors	17.50	17.50
9/30/22	4136	5617-A-52	Amazon	Invoice: 091522-3723	wireless mouse for Anais	30.65	30.65
9/30/22	4136	5617-A-10	Amazon	Invoice: 091522-3723	Headphones for Zoom meetings	96.19	96.19
9/30/22	4136	5617-B-23	Amazon	Invoice: 091522-3723	monitors for Wes	262.78	262.78
9/30/22	4136	5617-B-33	Amazon	Invoice: 091522-3723	laptop speakers for Rande and Courtney	41.46	41.46
9/30/22	4136	5430-A-62	Lynn's Auto Air Inc.	Invoice: 091522-9392	cooling system - parts and supplies for #120	121.74	121.74
9/30/22	4136	5260-A-62	Argo Adventure	Invoice: 091522-4095	support equipments	269.61	269.61
9/30/22	4136	5260-A-62	Argo Adventure	Invoice: 091522-4095	support equipments	170.00	170.00
9/30/22	4136	5260-A-62	Argo Adventure	Invoice: 091522-4095	support equipments	209.69	209.69
9/30/22	4136	5400-A-62	Lus Lighthouse Inc.	Invoice: 091522-4095	circuit breaker, High-temp	63.42	63.42
9/30/22	4136	5707-A-52	Sunrise Bakery Caffe	Invoice: 091522-5447	meeting supplies	93.00	93.00
9/30/22	4136	5707-A-52	WM Supercenter	Invoice: 091522-5447	meeting supplies	39.84	39.84
9/30/22	4136	5707-A-52	Tierra Mia Coffee	Invoice: 091522-5447	meeting supplies	161.00	161.00
9/30/22	4136	5707-A-52	Portos	Invoice: 091522-5447	meeting supplies	194.32	194.32
9/30/22	4136	5707-A-52	Zieglers Hardware & Supply	Invoice: 091522-5447	meeting supplies	15.32	15.32
9/30/22	4136	5769-A-52	Party City	Invoice: 091522-5447	supplies and equipment	66.41	66.41
9/30/22	4136	5769-A-52	Office Depot	Invoice: 091522-5447	supplies and equipment	83.99	83.99
9/30/22	4136	5769-A-52	Office Depot	Invoice: 091522-5447	supplies and equipment	84.95	84.95
9/30/22	4136	5620-A-52	Zingle	Invoice: 091522-5447	supplies and equipment	229.00	229.00
9/30/22	4136	5620-A-52	Mailchimp	Invoice: 091522-5447	computer software expenses	69.99	69.99
9/30/22	4136	5735-A-52	San Diego Mission Bay	Invoice: 091522-5447	CAPIO 2022 San Diego Conference	49.02	49.02

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Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
9/30/22	4136	5735-A-52	San Diego Mission Bay	Invoice: 091522-5447	CAPIO 2022 San Diego Conference		35.43
9/30/22	4136	5640-A-52	Getstreamline.com	Invoice: 091522-5447	website services		400.00
9/30/22	4136	5640-A-53	Getstreamline.com	Invoice: 091522-5447	website services		10.00
9/30/22	4136	5735-A-52	Ironside San Diego	Invoice: 091522-5447	CAPIO 2022 San Diego Conference		85.11
9/30/22	4136	5735-A-52	San Diego Mission Bay	Invoice: 091522-5447	CAPIO 2022 San Diego Conference		808.05
9/30/22	4136	5620-A-52	Kwesforms	Invoice: 091522-5447	computer software expenses		29.00
9/30/22	4136	5735-A-52	San Diego Mission Bay	Invoice: 091522-5447	CAPIO 2022 San Diego Conference		814.05
9/30/22	4136	5790-A-52	Amazon	Invoice: 091522-5447	Public exhibit expenses		87.70
9/30/22	4136	5620-A-52	Google Storage	Invoice: 091522-5447	Google storage		2.99
9/30/22	4136	5790-A-52	Amazon	Invoice: 091522-5447	Public exhibit expenses		38.85
9/30/22	4136	5620-A-52	Linktree	Invoice: 091522-5447	Linktree - computer software expenses		6.00
9/30/22	4136	5735-A-52	MVCAC	Invoice: 091522-5447	MVCAC		250.00
9/30/22	4136	5499-B-63	Select Auto Parts	Invoice: 091522-7302	coolant for #13		21.90
9/30/22	4136	5617-B-63	Office Depot	Invoice: 091522-7302	shop's printer		547.49
9/30/22	4136	5480-B-63	Select Auto Parts	Invoice: 091522-7302	oil filter		45.53
9/30/22	4136	5260-A-62	Amazon	Invoice: 091522-7302	support equipment		872.59
9/30/22	4136	5430-A-62	H&H Auto Parts	Invoice: 091522-7302	A/C heater control		695.93
9/30/22	4136	5499-B-63	Home Depot	Invoice: 091522-7302	garage shelving cross boards		88.02
9/30/22	4136	5499-B-63	Home Depot	Invoice: 091522-7302	garage shelving cross boards		244.67
9/30/22	4136	5499-B-63	Select Auto Parts	Invoice: 091522-7302	Credit from returns for #67		(10.90)
9/30/22	4136	5755-B-63	Smart & Final	Invoice: 091522-7302	cleaning & kitchen supplies		267.68
9/30/22	4136	5499-B-63	Select Auto Parts	Invoice: 091522-7302	misc. items and parts		292.31
9/30/22	4136	5400-B-63	California Auto Wrecking	Invoice: 091522-7302	electrical parts		273.75
9/30/22	4136	5415-A-62	Jeep Parts Depot	Invoice: 091522-7302	brake and suspension		109.50
9/30/22	4136	5499-B-63	Scott Lane Snapon	Invoice: 091522-7302	shop tools		182.87
9/30/22	4136	5755-B-63	Smart & Final	Invoice: 091522-4111	kitchen supplies		27.64
9/30/22	4136	5825-B-63	Electric Gate Store	Invoice: 091522-4111	gate entrance roller		76.65
9/30/22	4136	5499-B-63	Ferguson Ent.	Invoice: 091522-4111	parking lot cleanout		73.99
9/30/22	4136	5499-B-63	Harbor Freight Tools	Invoice: 091522-4111	harbor freight tools - credit		(60.21)
9/30/22	4136	5499-B-63	EZvacuum	Invoice: 091522-4111	vacuum belt replacement		13.98
9/30/22	4136	5825-B-63	Home Depot	Invoice: 091522-4111	Sylmar front gate		79.92
9/30/22	4136	5825-B-63	Home Depot	Invoice: 091522-4111	Sylmar front gate		12.13
9/30/22	4136	5499-B-63	Home Depot	Invoice: 091522-4111	misc. items and parts		29.15
9/30/22	4136	5825-B-63	Home Depot	Invoice: 091522-4111	credit for returns		(33.52)
9/30/22	4136	5499-B-63	Sylmar Lock & Key	Invoice: 091522-4111	Sylmar lock & key		28.69
9/30/22	4136	5499-B-63	Home Depot	Invoice: 091522-4111	misc. items and parts		16.39
9/30/22	4136	5499-B-63	Harbor Freight Tools	Invoice: 091522-4111	shop supplies		257.20
9/30/22	4136	5499-B-63	Harbor Freight Tools	Invoice: 091522-4111	tools		607.70
9/30/22	4136	5825-B-63	Roll Off Dumpster Rental	Invoice: 091522-4111	fish pond demolition		487.20
9/30/22	4136	5825-B-63	Battery Power Inc.	Invoice: 091522-4111	bayvert backup for electrical room		117.48
9/30/22	4136	5499-B-63	Todd Pipe & Supply	Invoice: 091522-4111	shop supplies		9.74
9/30/22	4136	5499-B-63	Harbor Freight Tools	Invoice: 091522-4111	shop tools		109.45
9/30/22	4136	5755-B-63	Smart & Final	Invoice: 091522-4111	kitchen supplies		201.24

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9/30/22	4136	5825-B-63	Dunn-Edwards Corp.	Invoice: 091522-4111	parking lot paint		55.29
9/30/22	4136	5825-B-63	Home Depot	Invoice: 091522-4111	garage organize		835.39
9/30/22	4136	5499-B-63	Home Depot	Invoice: 091522-4111	shop tools		30.29
9/30/22	4136	5400-B-63	Rydeell Chevrolet	Invoice: 091522-4111	electrical parts for #107		185.00
9/30/22	4136	5499-B-63	Grainger	Invoice: 091522-4111	soap pump		105.44
9/30/22	4136	5825-B-63	Lowes	Invoice: 091522-4111	trailer AC drain		30.88
9/30/22	4136	5499-B-63	Sepulveda Lawn Mower	Invoice: 091522-4111	blower #44		95.00
9/30/22	4136	5499-B-63	Scott Lane Snapon Tool	Invoice: 091522-4111	shop tools		147.83
9/30/22	4136	5445-B-63	Industrial Metal Supply	Invoice: 091522-4111	rear containers for #159		407.02
9/30/22	4136	5825-B-63	Amazon	Invoice: 091522-6102	Ring video doorbell		243.09
9/30/22	4136	5499-A-62	Diamondback	Invoice: 091522-6102	misc. items and parts		2,626.91
9/30/22	4136	5499-A-62	Amazon	Invoice: 091522-6102	misc. items and parts		7.72
9/30/22	4136	5499-A-62	Santanas Upholstery	Invoice: 091522-6102	upholstery work		260.50
9/30/22	4136	5400-B-63	Amazon	Invoice: 091522-6102	Battery door knife switch		32.82
9/30/22	4136	5435-B-63	Amazon	Invoice: 091522-6102	Truck #77 - tail gate		19.70
9/30/22	4136	5420-A-62	Amazon	Invoice: 091522-6102	Set of 16, wheel studs		33.09
9/30/22	4136	5420-A-62	Amazon	Invoice: 091522-6102	wheel lug nut for polaris		20.98
9/30/22	4136	5815-A-62	Zoro Tools Inc.	Invoice: 091522-6102	janitorial supplies		91.12
9/30/22	4136	5420-A-62	Ray-A-Motive	Invoice: 091522-6102	motorcraft sensor tire pressure sensors		977.19
9/30/22	4136	5617-A-62	Costco	Invoice: 091522-6102	computer supplies and accessories		546.64
9/30/22	4136	5825-A-62	Amazon	Invoice: 091522-6102	carbon water filter		46.42
9/30/22	4136	5825-B-63	Accesspro.com	Invoice: 091522-6102	Accesspro.com		326.03
9/30/22	4136	5825-A-62	Amazon	Invoice: 091522-6102	Misc. items		61.14
9/30/22	4136	5655-A-62	Target	Invoice: 091522-6102	office supplies		16.96
9/30/22	4136	5480-A-62	O'Reilly Auto Parts	Invoice: 091522-6102	O'Reilly - air, oil filter, motor oil for #110		100.51
9/30/22	4136	5480-A-62	O'Reilly Auto Parts	Invoice: 091522-6102	O'Reilly - air, oil filter, motor oil for #35		49.33
9/30/22	4136	5445-A-62	A F Metals Sales Inc.	Invoice: 091522-6102	Steel cabinets custom		530.40
9/30/22	4136	5480-A-62	O'Reilly Auto Parts	Invoice: 091522-6102	engine work		216.47
9/30/22	4136	5499-A-62	O'Reilly Auto Parts	Invoice: 091522-6102	misc. items and parts		39.71
9/30/22	4136	5499-A-62	Amazon	Invoice: 091522-6102	misc. items		106.84
9/30/22	4136	5430-A-62	Paypal Deepsteam	Invoice: 091522-6102	OEM connector repair kit		399.00
9/30/22	4136	5825-B-63	Costco	Invoice: 091522-6102	steam carpet cleaning		261.17
9/30/22	4136	5499-A-62	O'Reilly Auto Parts	Invoice: 091522-6102	misc. items and parts		250.03
9/30/22	4136	5480-A-62	Napa Auto Parts	Invoice: 091522-6102	Napa auto parts		501.13
9/30/22	4136	5485-A-62	ExxonMobil	Invoice: 091522-6102	fuel		83.77
9/30/22	4136	5485-A-62	O'Reilly Auto Parts	Invoice: 091522-6102	misc. items and parts		597.48
9/30/22	4136	5485-A-62	Best RV & Self Storage	Invoice: 091522-6102	Best RV & self storage		248.00
9/30/22	4136	6015-A-62	Home Depot	Invoice: 091522-6102	Equipments - Asset		1,100.30
9/30/22	4136	5499-A-62	Home Depot	Invoice: 091522-6102	Misc. items		191.60
9/30/22	4136	5480-A-62	O'Reilly Auto Parts	Invoice: 091522-6102	Misc. items		72.74
9/30/22	4136	5499-A-62	Home Depot	Invoice: 091522-6102	Misc. items		63.21
9/30/22	4136	5499-B-63	Amazon	Invoice: 091522-6102	Misc. items		13.76
9/30/22	4136	5480-A-62	O'Reilly Auto Parts	Invoice: 091522-6102	O'Reilly credit		(72.74)

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9/30/22	4136	5499-B-63	Amazon	Invoice: 091522-6102	Misc. items		6.43
9/30/22	4136	5499-A-62	Home Depot	Invoice: 091522-6102	Misc. items		57.15
9/30/22	4136	5707-A-10	Smart & Final	Invoice: 091522-6102	meeting supplies		82.62
9/30/22	4136	5707-A-10	Costco	Invoice: 091522-6102	meeting supplies		171.48
9/30/22	4136	5499-A-62	Harbor Freight Tools	Invoice: 091522-6102	Misc. items		76.04
9/30/22	4136	5430-A-62	Napa Auto Parts	Invoice: 091522-6102	cooling systems		139.30
9/30/22	4136	5707-A-10	Pizzamania	Invoice: 091522-6102	meeting supplies		208.82
9/30/22	4136	5499-A-62	Lowe's	Invoice: 091522-6102	misc. items		56.12
9/30/22	4136	5499-A-62	Home Depot	Invoice: 091522-6102	misc. items		173.07
9/30/22	4136	5755-A-62	Amazon	Invoice: 091522-6102	kitchen supplies - credit		(41.12)
9/30/22	4136	5855-A-62	Carson Technology	Invoice: 091522-6102	Fixtures and hardware		1,465.23
9/30/22	4136	5825-A-62	Deepsteam CA	Invoice: 091522-6102	floor stripping		995.00
9/30/22	4136	5825-B-63	Deepsteam CA	Invoice: 091522-6102	floor stripping		339.00
9/30/22	4136	5260-B-63	RLP Holdings, Inc.	Invoice: 091522-6102	rubber plow blade		217.00
9/30/22	4136	5310-A-62	Shoetoria #11	Invoice: 091522-6102	safety workboots		250.00
9/30/22	4136	5499-A-62	Home Depot	Invoice: 091522-6102	misc. items and parts		198.31
9/30/22	4136	5499-B-63	Amazon	Invoice: 091522-6102	misc. items and parts		26.08
					Check Total:		(108,666.15)
9/30/22	4137-39	1015-A-10	Cash		Void		-
					Check Total:		-
9/30/22	4140	5420-A-62	A & B TIRE	Invoice: 23675	flat repair - #104		25.00
9/30/22	4140	5420-A-62	A & B TIRE	Invoice: 23383	Flat repair		15.00
9/30/22	4140	5420-A-62	A & B TIRE	Invoice: 23693	1 Hankook tire for #139		189.60
9/30/22	4140	5420-A-62	A & B TIRE	Invoice: 23695	1 Hankook tire for #94		123.30
					Check Total:		(352.90)
9/30/22	4141	5310-B-23	ANDREW DENNIS	Invoice: ADEN.210.58	Safety workboots reimbursement		(210.58)
					Check Total:		(210.58)
9/30/22	4142	2391-A-10	American Fidelity Assurance Company	Invoice: 6061565	AF URM FSA		(1,037.89)
					Check Total:		(1,037.89)
9/30/22	4143	5485-A-52	Anais Medina Diaz	Invoice: AMDZ.128.75	CAPIO 2022 mileage reimbursements - Anais Medina Diaz		(128.75)
					Check Total:		(128.75)
9/30/22	4144	2386-A-10	AMERICAN FIDELITY ASSURANCE CO.	Invoice: D504221	Accident, AF cancer, cancer rider, STD, critically ill		(5,000.06)
					Check Total:		(5,000.06)
9/30/22	4145	5640-A-10	AnthemEAP	Invoice: 231446139802	EAP fees for cov. period (10/1/22-10/31/22)		(109.47)
					Check Total:		(109.47)
9/30/22	4146	5705-A-10	AKESO OCCUPATIONAL HEALTH	Invoice: 4580-72504	pre/post job screens - Robert Rodriguez		(195.00)
					Check Total:		(195.00)
9/30/22	4147	5667-A-10	AppleOne Employment Service	Invoice: 01-6423716	Prof. temp services - Laura Martinez		1,686.21
9/30/22	4147	5667-A-10	AppleOne Employment Service	Invoice: 01-6431083	Prof. temp services - Laura Martinez		1,764.22
					Check Total:		(3,450.43)

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Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
9/30/22	4148	5610-A-10	CELL BUSINESS EQUIPMENT	Invoice: 77661798	Canon copier lease payment	Check Total:	(1,546.88)
9/30/22	4149	5705-A-10	COURTNEY CHAGOLLA	Invoice: CCHA-109.00	Live scan services - reimbursement	Check Total:	(109.00)
9/30/22	4150	5325-A-22	CINTAS #053	Invoice: 4130571480	Uniforms, towels, floor mats cleaned, and janitorial service		409.81
9/30/22	4150	5325-A-22	CINTAS #054	Invoice: 4131271751	Uniforms, towels, floor mats cleaned, and janitorial service	Check Total:	584.47 (994.28)
9/30/22	4151	5310-A-42	DYLAN SANCHEZ	Invoice: DSAN-248.02	Safety Workboots reimbursement - Dylan Sanchez	Check Total:	(248.02)
9/30/22	4152	5485-A-42	EXXONMOBIL FLEET	Invoice: EXXO-35270.35	monthly fuel charges for District fleet	Check Total:	(35,270.35)
9/30/22	4153	5825-B-63	Luis R. Guerrero	Invoice: GUER-490.00	concrete pickup	Check Total:	(490.00)
9/30/22	4154	5510-A-32	HOME DEPOT CREDIT SERVICES	Invoice: G3501197DTF00010184	Lab supplies and equipments	Check Total:	(177.59)
9/30/22	4155	5640-A-10	KEENAN & ASSOCIATES	Invoice: 280173	Benefit bridge - 4 of 12 payment	Check Total:	(1,666.00)
9/30/22	4156	5787-A-52	K'WEST PRINTING	Invoice: 00823977	postcards - SWAT 1 & 2		254.15
9/30/22	4156	5787-A-52	K'WEST PRINTING	Invoice: 00823978	96x42 banner - 70th Anniversary celebration		82.88
9/30/22	4156	5787-A-52	K'WEST PRINTING	Invoice: 00823983	WNZ vertical, horizontal signs (200 count each)	Check Total:	1,082.90 (1,419.93)
9/30/22	4157	5885-B-63	LA DEPT WATER & POWER	Invoice: 27975010000000441893	Water, fire service, sewer charges (7/18/22-9/15/22)		559.72
9/30/22	4157	5880-B-63	LA DEPT WATER & POWER	Invoice: 07975010000005610045	Electric charges		5,610.04
9/30/22	4157	5885-B-63	LA DEPT WATER & POWER	Invoice: 1797501000000092274	Water, sewer charges (6/14/22-9/15/22)	Check Total:	364.12 (6,533.88)
9/30/22	4158	5810-B-63	LANDSCO	Invoice: 4981	Monthly landscape maintenance	Check Total:	(357.00)
9/30/22	4159	5680-A-10	MacLeod Watts Inc.	Invoice: 091522GLACV	Actuarial valuation - OPEB as of 6/30/2021	Check Total:	(9,300.00)
9/30/22	4160	5480-A-62	O'Reilly Auto Parts/first call	Invoice: 3075-173848	Air, oil filter, motor oil		51.69
9/30/22	4160	5499-B-63	O'Reilly Auto Parts/first call	Invoice: 2665-274801	cushion for truck #111		32.84
9/30/22	4160	5480-A-62	O'Reilly Auto Parts/first call	Invoice: 3075-178669	Air, oil filter, motor oil		58.07
9/30/22	4160	5480-A-62	O'Reilly Auto Parts/first call	Invoice: 3075-178670	Air, oil filter, motor oil		58.07
9/30/22	4160	5480-A-62	O'Reilly Auto Parts/first call	Invoice: 3075-178671	Air, oil filter, motor oil		96.74
9/30/22	4160	5480-A-62	O'Reilly Auto Parts/first call	Invoice: 3075-179521	A/T filter, qts of Trans. fluid		86.59
9/30/22	4160	5415-A-62	O'Reilly Auto Parts/first call	Invoice: 3075-181012	brake switch		25.09
9/30/22	4160	5415-A-62	O'Reilly Auto Parts/first call	Invoice: 3075-181013	drum HDW kit		7.33
9/30/22	4160	5415-A-62	O'Reilly Auto Parts/first call	Invoice: 3075-181207	ceramic pad, brake clean		81.34
9/30/22	4160	5499-A-62	O'Reilly Auto Parts/first call	Invoice: 3075-181973	1 gal anti freeze, wiper fluid		59.63
9/30/22	4160	5420-A-62	O'Reilly Auto Parts/first call	Invoice: 3075-181970	hub assembly		368.69

Greater L.A. County Vector Control Dist
Cash Disbursements Journal
For the Period From Sep 1, 2022 to Sep 30, 2022

Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
9/30/22	4160	5400-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-181972	light modules	Check Total:	96.96 <u>(1,023.04)</u>
9/30/22	4161	1015-A-10	Cash		Void	Check Total:	-
9/30/22	4162	5310-A-32	Christopher Ortiz	Invoice: ORTC:136.41	Safety workboots reimbursement - Chris Ortiz	Check Total:	<u>(136.41)</u>
9/30/22	4163	5480-B-63	PERFORMANCE MUFFLERS	Invoice: 4178	catalytic converter, oxygen sensor	Check Total:	<u>(1,540.00)</u>
9/30/22	4164	5880-A-62	SOUTHERN CA. EDISON	Invoice: STMT09152022	Electricity charges - SFS	Check Total:	<u>(9,535.31)</u>
9/30/22	4165	2242-A-10	Standard Life Insurance Company	Invoice: 0901-093022.329.40	COBRA benefits		329.40
9/30/22	4165	2242-A-10	Standard Life Insurance Company	Invoice: 0901-093022.12325.76	Dental insurance	Check Total:	12,325.76 <u>(12,655.16)</u>
9/30/22	4166	2240-A-10	Standard Insurance Company	Invoice: 090122.5005.44	Lincoln National - Life	Check Total:	<u>(5,005.44)</u>
9/30/22	4167	5727-B-23	CA Dept. of Public Health	Invoice: VBSE.624.00	Exam fee for technicians	Check Total:	<u>(624.00)</u>
9/30/22	4168	5499-A-62	LB Johnson Hardware	Invoice: 954011	misc. items/parts		33.06
9/30/22	4168	5825-A-62	LB Johnson Hardware	Invoice: 954064	twist connector		34.22
9/30/22	4168	5499-A-62	LB Johnson Hardware	Invoice: 954061	DSP glove, nitrile		57.44
9/30/22	4168	5499-A-62	LB Johnson Hardware	Invoice: 954097	misc. items/parts		64.07
9/30/22	4168	5499-A-62	LB Johnson Hardware	Invoice: 954193	misc. items/parts		48.60
9/30/22	4168	5499-A-62	LB Johnson Hardware	Invoice: 954252	Spray paint		44.14
9/30/22	4168	5825-A-62	LB Johnson Hardware	Invoice: 954407	Switch comm Sp 20A white		19.87
9/30/22	4168	5825-A-62	LB Johnson Hardware	Invoice: 954399	switch ground, cover box, wallplate	Check Total:	19.54 <u>(320.94)</u>
Total							<u>(414,784.06)</u>

**TOTAL SALARIES
FOR SEPTEMBER 2022**

EMPLOYEE	15TH PAYROLL	30TH PAYROLL	TOTAL
<u>ADMINISTRATION-SFS</u>			
Total Administration-SFS	41,936.39	42,250.31	84,186.70
<u>PUBLIC HEALTH - GRANT</u>			
Total Public Health - Grant	-	-	-
<u>OPERATIONS-SFS</u>			
Total Operations-SFS	85,418.30	86,320.98	171,739.28
<u>OPERATIONS-SYLMAR</u>			
Total Operations-Sylmar	46,790.71	46,858.05	93,648.76
<u>UNDERGROUND-SFS</u>			
Total Underground-SFS	35,720.77	36,668.70	72,389.47
<u>UNDERGROUND-SYLMAR</u>			
Total Underground-Sylmar	14,396.24	14,573.75	28,969.99
SCIENTIFIC - TECH-SFS			
Total Scientific-Tech-SFS	18,807.35	17,869.01	36,676.36
SCIENTIFIC - TECH-SYLMAR			
Total Scientific-Tech-Sylmar	11,214.71	11,548.97	22,763.68
PUBLIC INFORMATION			
Total Public Information	18,146.72	19,004.02	37,150.74
EDUCATION PROGRAM			
Total Education Program	2,576.01	2,649.36	5,225.37
MAINTENANCE-SFS			
Total Maintenance-SFS	12,790.35	13,752.85	26,543.20
MAINTENANCE-SYLMAR			
Total Maintenance-Sylmar	6,561.10	6,139.65	12,700.75
SEASONAL OPS			
Total Seasonal Ops	45,024.62	44,812.60	89,837.22
Total Gross Payroll	339,383.27	342,448.25	681,831.52
Employer Taxes	5,908.21	5,597.61	11,505.82
Employee Benefits*	45,215.91	45,327.53	90,543.44
Trustee Payroll	3,000.00	-	3,000.00
Total Payroll	393,507.39	393,373.39	786,880.78

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



September 30, 2022

General Annexation File

Ms. Susanne Klueh, General Manager
Greater Los Angeles County Vector Control District
12545 Florence Avenue
Santa Fe Springs, CA 90670

Dear Ms. Klueh:

Tax Sharing Resolutions

Thank you for signing and returning the last joint resolutions that were submitted to your office for tax sharing purposes.

Enclosed, in triplicate, is a Joint Tax Sharing Resolution (resolution) involving your agency and others. The applicant has requested, in writing, annexation of his property into the Santa Clarita Valley Sanitation District (District) in order to receive off-site disposal of sewage. Please see the table below for the annexation and its associated project. The annexation process requires that a resolution for property tax revenue exchange be adopted by all the affected local agencies before an annexation may be approved. For any jurisdictional change which will result in a special district providing new service not previously provided to an area, the law requires the governing bodies of all local agencies that receive an apportionment of the property tax from the area to determine by resolution the amount of the annual tax increment to be transferred to the special district (Revenue and Taxation Code Section 99.01). Please note that by sharing the property tax increment with the District resulting from this annexation, your agency will not lose any existing ad valorem tax revenue it currently receives from the affected territory. Your agency would only be giving up a portion of the revenues it would receive on increased assessed valuation.

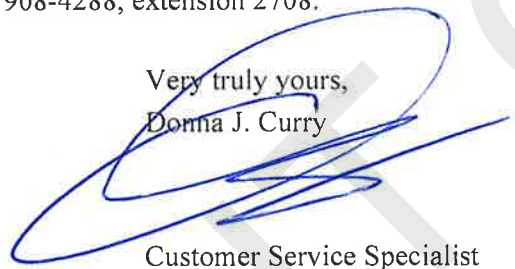
<u>Annexation No.</u>	<u>Type of Project</u>
SCV-1110	one existing single-family home

Also, attached for the annexation is a copy of the applicable worksheet and map showing the location of the annexation. The worksheet lists the annual tax increment to be exchanged between your agency, other affected taxing entities, and the District. The tax sharing ratios listed in the worksheet were calculated by the County Auditor Controller by specific Tax Rate Area (TRA). For example, if the annexing territory were to lie within two separate TRAs, there would be a worksheet for each TRA. The Los Angeles County Chief Executive Office (CEO) is requiring the District to implement the worksheet for all District annexations in order to increase efficiency for the calculation of property tax sharing ratios.

The resolution is being distributed to all parties for signature in counterpart. Therefore, you will only be receiving a signature page for your agency. Enclosed are three sets of the resolution. One set of the resolution is for your files and the other two sets of the resolution need to be returned to the District. Please execute the two sets of the resolution and return them to the undersigned within 60 days as required by the Government Code. In addition, the County CEO's legal counsel is also requesting that the signature pages be properly executed from all affected agencies. Therefore, please have the Attest line signed by the appropriate person. Upon completion of the annexation process, your office will receive a fully executed copy of the tax sharing resolution for your files.

Your continued cooperation in this matter is very much appreciated. If you have any questions, please do not hesitate to call me at (562) 908-4288, extension 2708.

Very truly yours,
Donna J. Curry



Customer Service Specialist
Facilities Planning Department

DC:dc

Enclosures: SCV-1110

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES
ACTING IN BEHALF OF

Los Angeles County General Fund

Los Angeles County Consolidated Fire Protection District

Los Angeles County Flood Control

THE BOARD OF DIRECTORS OF SANTA CLARITA VALLEY SANITATION DISTRICT OF LOS
ANGELES COUNTY, AND THE GOVERNING BODIES OF

Greater Los Angeles County Vector Control District

Antelope Valley Resource Conservation District

City of Santa Clarita

Santa Clarita Library

Santa Clarita Valley Water Agency

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES
RESULTING FROM ANNEXATION TO SANTA CLARITA VALLEY SANITATION DISTRICT.

"ANNEXATION NO. 1110"

WHEREAS, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

WHEREAS, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the annexation to Santa Clarita Valley Sanitation District entitled *Annexation No. 1110*;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues resulting from the annexation of territory to Santa Clarita Valley Sanitation District in the annexation entitled *Annexation No. 1110* is approved and accepted.

2. For each fiscal year commencing on and after July 1, 2022, or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer to Santa Clarita Valley Sanitation District a total of 0.9532326 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 1110* as shown on the attached Worksheet.

3. No additional transfer of property tax revenues shall be made from any other tax agencies to Santa Clarita Valley Sanitation District as a result of annexation entitled *Annexation No. 1110*.

4. No transfer of property tax increments from properties within a community redevelopment project, which are legally committed to a Community Redevelopment Agency, shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, the Board of Directors of Santa Clarita Valley Sanitation District of Los Angeles County, and the governing bodies of Greater Los Angeles County Vector Control District, Antelope Valley Resource Conservation District, City of Santa Clarita, Santa Clarita Library, and Santa Clarita Valley Water Agency, signatory hereto.

GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT

SIGNATURE

PRINT NAME AND TITLE

ATTEST:

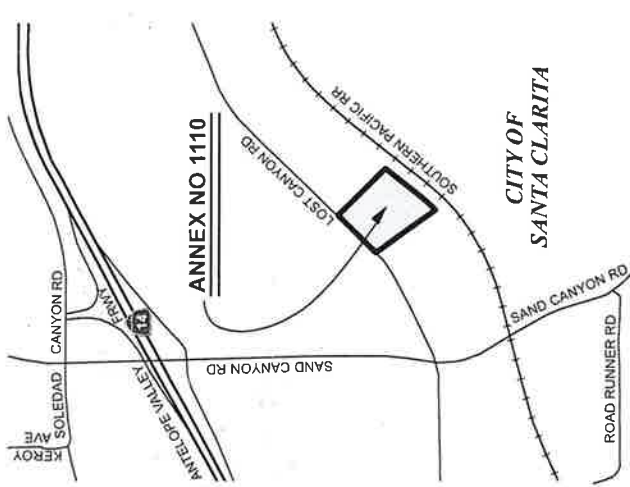
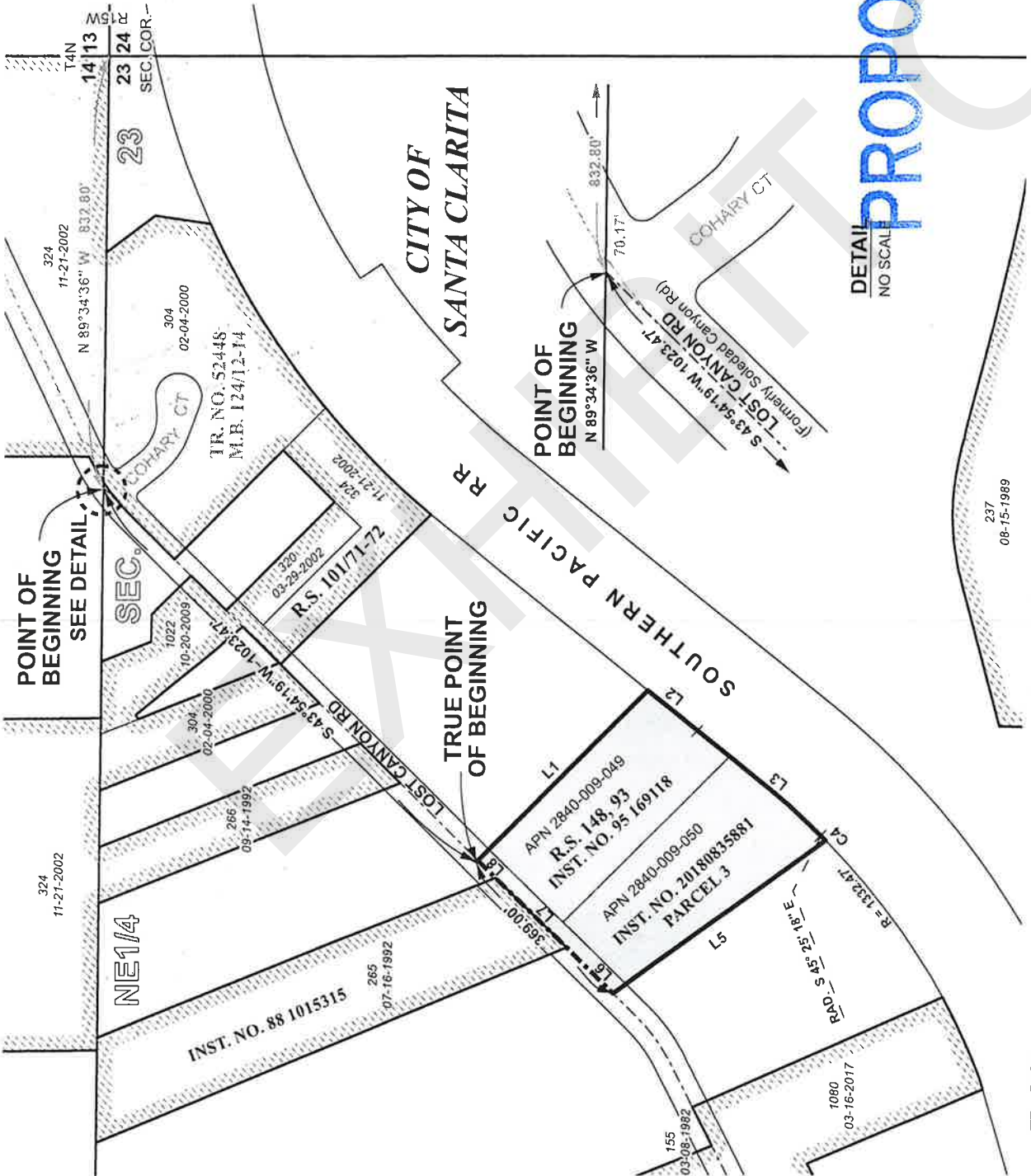
Secretary

Date

(SIGNED IN COUNTERPART)

ANNEXATION TO: STA CLRTA VLY SANIT DIS OF LA CO
 ACCOUNT NUMBER: 067.35
 TRA: 06563
 EFFECTIVE DATE: 07/01/2022
 ANNEXATION NUMBER: 1110
 PROJECT NAME: A-SCV-1110
 DISTRICT SHARE: 0.017508354

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.226360637	22.6370 %	0.017508354	0.003963212	-0.004056228	0.222304409
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000111252	0.0111 %	0.017508354	0.000001947	0.000000000	0.000111252
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.166529333	16.6529 %	0.017508354	0.002915654	-0.002915654	0.163613679
007.31	L A C FIRE-FFW	0.005201487	0.5201 %	0.017508354	0.000091069	0.000000000	0.005201487
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001669389	0.1669 %	0.017508354	0.000029228	-0.000029228	0.001640161
030.70	LA CO FLOOD CONTROL MAINT	0.009447444	0.9447 %	0.017508354	0.000165409	-0.000165409	0.009282035
061.80	GREATER L A CO VECTOR CONTROL	0.000322715	0.0322 %	0.017508354	0.000005650	-0.000005650	0.000317065
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000 %	0.017508354	0.000000000	0.000000000	0.000000000
249.01	CITY-SANTA CLARITA TD #1	0.056308214	5.6308 %	0.017508354	0.000985864	-0.000985864	0.055322350
249.56	CITY-SANTA CLARITA LIBRARY	0.022649405	2.2649 %	0.017508354	0.000396553	-0.000396553	0.022252852
302.01	SANTA CLARITA VALLEY WATER-CLWA	0.055844237	5.5844 %	0.017508354	0.000977740	-0.000977740	0.054866497
400.00	EDUCATIONAL REV AUGMENTATION FD	0.068990365	6.8990 %	0.017508354	0.001207907	EXEMPT	0.068990365
400.01	EDUCATIONAL AUG FD IMPOUND	0.133766009	13.3766 %	0.017508354	0.002342022	EXEMPT	0.133766009
400.15	COUNTY SCHOOL SERVICES	0.001379705	0.1379 %	0.017508354	0.000024156	EXEMPT	0.001379705
400.21	CHILDREN'S INSTIL TUITION FUND	0.002738230	0.2738 %	0.017508354	0.000047941	EXEMPT	0.002738230
665.01	SULPHUR SPRINGS UNION SCHOOL DIS	0.083973999	8.3973 %	0.017508354	0.001470246	EXEMPT	0.083973999
665.06	CO.SCH.SERV.FD.- SULPHUR SPRINGS	0.007200288	0.7200 %	0.017508354	0.000126065	EXEMPT	0.007200288
665.07	DEV.CTR.HDCPD-MINOR-SULPHUR SPGS	0.000795961	0.0795 %	0.017508354	0.000013935	EXEMPT	0.000795961
757.02	HART WILLIAM S UNION HIGH	0.078765207	7.8765 %	0.017508354	0.001379049	EXEMPT	0.078765207

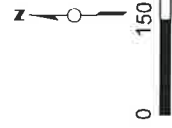


VICINITY MAP
NO SCALE

COURSE DATA

L1	S 44°40'40" E	458.35'
L2	S 38°10'42" W	126.40'
L3	S 40°18'41" W	303.08'
C4	R= 1332.47'	L= 12.36' D= 00°31'53"
L5	N 36°28'49" W	496.62'
L6	N 43°54'19" E	135.37'
L7	N 43°54'19" E	192.98'
L8	N 43°54'19" E	40.65'

DETAIL
NO SCALE
PROPOSED



SANTA CLARITA VALLEY
SANITATION DISTRICT
OF LOS ANGELES COUNTY, CA
OFFICE OF CHIEF ENGINEER
ROBERT C. FERRANTE
CHIEF ENGINEER & GENERAL MANAGER
ANNEXATION NO. 1110
TO
SANTA CLARITA VALLEY
SANITATION DISTRICT
Recorded

POINT OF BEGINNING
SEE DETAIL

TRUE POINT OF BEGINNING

POINT OF BEGINNING

S.B.M.

R 15 W 9

T 4 N 9

Annexation No. 1110 shown thus S.B.M.
Boundary of Santa Clarita Valley Sanitation District
Prior to Annexation No. 1110 shown thus
Prior Annexations shown thus ANNEX. NO. (RECORDING DATE)
Area of Annexation 4.41 Acres

LA County Assessor Landbase,
CAGIS Centerline, DPW City boundary
CA County Sanitation Districts
Annexation Layer and District Layer



September 30, 2022

General Annexation File

Ms. Susanne Klueh, General Manager
Greater Los Angeles County Vector Control District
12545 Florence Avenue
Santa Fe Springs, CA 90670

Dear Ms. Klueh:

Tax Sharing Resolutions

Thank you for signing and returning the last joint resolutions that were submitted to your office for tax sharing purposes.

Enclosed, in triplicate, is a Joint Tax Sharing Resolution (resolution) involving your agency and others. The applicant has requested, in writing, annexation of his property into the Santa Clarita Valley Sanitation District (District) in order to receive off-site disposal of sewage. Please see the table below for the annexation and its associated project. The annexation process requires that a resolution for property tax revenue exchange be adopted by all the affected local agencies before an annexation may be approved. For any jurisdictional change which will result in a special district providing new service not previously provided to an area, the law requires the governing bodies of all local agencies that receive an apportionment of the property tax from the area to determine by resolution the amount of the annual tax increment to be transferred to the special district (Revenue and Taxation Code Section 99.01). Please note that by sharing the property tax increment with the District resulting from this annexation, your agency will not lose any existing ad valorem tax revenue it currently receives from the affected territory. Your agency would only be giving up a portion of the revenues it would receive on increased assessed valuation.

<u>Annexation No.</u>	<u>Type of Project</u>
SCV-1111	one existing single-family home

Also, attached for the annexation is a copy of the applicable worksheet and map showing the location of the annexation. The worksheet lists the annual tax increment to be exchanged between your agency, other affected taxing entities, and the District. The tax sharing ratios listed in the worksheet were calculated by the County Auditor Controller by specific Tax Rate Area (TRA). For example, if the annexing territory were to lie within two separate TRAs, there would be a worksheet for each TRA. The Los Angeles County Chief Executive Office (CEO) is requiring the District to implement the worksheet for all District annexations in order to increase efficiency for the calculation of property tax sharing ratios.

The resolution is being distributed to all parties for signature in counterpart. Therefore, you will only be receiving a signature page for your agency. Enclosed are three sets of the resolution. One set of the resolution is for your files and the other two sets of the resolution need to be returned to the District. Please execute the two sets of the resolution and return them to the undersigned within 60 days as required by the Government Code. In addition, the County CEO's legal counsel is also requesting that the signature pages be properly executed from all affected agencies. Therefore, please have the Attest line signed by the appropriate person. Upon completion of the annexation process, your office will receive a fully executed copy of the tax sharing resolution for your files.

Your continued cooperation in this matter is very much appreciated. If you have any questions, please do not hesitate to call me at (562) 908-4288, extension 2708.

Very truly yours,
Donna J. Curry



Customer Service Specialist
Facilities Planning Department

DC:dc

Enclosures: SCV-1111

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES
ACTING IN BEHALF OF

Los Angeles County General Fund

Los Angeles County Consolidated Fire Protection District

Los Angeles County Flood Control

THE BOARD OF DIRECTORS OF SANTA CLARITA VALLEY SANITATION DISTRICT OF LOS
ANGELES COUNTY, AND THE GOVERNING BODIES OF

Greater Los Angeles County Vector Control District

City of Santa Clarita

Santa Clarita Library

Santa Clarita Valley Water Agency

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES
RESULTING FROM ANNEXATION TO SANTA CLARITA VALLEY SANITATION DISTRICT.

"ANNEXATION NO. 1111"

WHEREAS, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

WHEREAS, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the annexation to Santa Clarita Valley Sanitation District entitled *Annexation No. 1111*;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues resulting from the annexation of territory to Santa Clarita Valley Sanitation District in the annexation entitled *Annexation No. 1111* is approved and accepted.

2. For each fiscal year commencing on and after July 1, 2022, or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer to Santa Clarita Valley Sanitation District a total of 0.9641793 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 1111* as shown on the attached Worksheet.

3. No additional transfer of property tax revenues shall be made from any other tax agencies to Santa Clarita Valley Sanitation District as a result of annexation entitled *Annexation No. 1111*.

4. No transfer of property tax increments from properties within a community redevelopment project, which are legally committed to a Community Redevelopment Agency, shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, the Board of Directors of Santa Clarita Valley Sanitation District of Los Angeles County, and the governing bodies of Greater Los Angeles County Vector Control District, City of Santa Clarita, Santa Clarita Library, and Santa Clarita Valley Water Agency, signatory hereto.

GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT

SIGNATURE

ATTEST:

PRINT NAME AND TITLE

Secretary

Date

(SIGNED IN COUNTERPART)

ANNEXATION TO: STA CLRTA VLY SANIT DIS OF LA CO
 ACCOUNT NUMBER: 067.35
 TRA: 00623
 EFFECTIVE DATE: 07/01/2022
 ANNEXATION NUMBER: 1111
 PROJECT NAME: A-SCV-1111
 DISTRICT SHARE: 0.017508354

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.230418793	23.0429 %	0.017508354	0.004034262	-0.004126958	0.226291835
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.0000000932	0.0000 %	0.017508354	0.000000016	0.000000000	0.000000932
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.170237703	17.0237 %	0.017508354	0.002980581	-0.002980581	0.167257122
007.31	L A C FIRE-FFW	0.005293510	0.5293 %	0.017508354	0.000092680	0.000000000	0.005293510
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001604484	0.1604 %	0.017508354	0.000028091	-0.000028091	0.001576393
030.70	LA CO FLOOD CONTROL MAINT	0.009080025	0.9080 %	0.017508354	0.000158976	-0.000158976	0.008921049
061.80	GREATER L A CO VECTOR CONTROL	0.000322714	0.0322 %	0.017508354	0.000005650	-0.000005650	0.000317064
249.01	CITY-SANTA CLARITA TD #1	0.057345280	5.7345 %	0.017508354	0.001004021	-0.001004021	0.056341259
249.56	CITY-SANTA CLARITA LIBRARY	0.021944039	2.1944 %	0.017508354	0.000384204	-0.000384204	0.021559835
302.01	SANTA CLARITA VALLEY WATER-CLWA	0.054459292	5.4459 %	0.017508354	0.000953492	-0.000953492	0.053505800
400.00	EDUCATIONAL REV AUGMENTATION FD	0.068995377	6.8995 %	0.017508354	0.001207995	EXEMPT	0.068995377
400.01	EDUCATIONAL AUG FD IMPOUND	0.133767785	13.3767 %	0.017508354	0.002342053	EXEMPT	0.133767785
400.15	COUNTY SCHOOL SERVICES	0.001345495	0.1345 %	0.017508354	0.000023557	EXEMPT	0.001345495
400.21	CHILDREN'S INSTIL TUITION FUND	0.002670329	0.2670 %	0.017508354	0.000046753	EXEMPT	0.002670329
665.01	SULPHUR SPRINGS UNION SCHOOL DIS	0.081891428	8.1891 %	0.017508354	0.001433784	EXEMPT	0.081891428
665.06	CO.SCH.SERV.FD.- SULPHUR SPRINGS	0.007021714	0.7021 %	0.017508354	0.000122938	EXEMPT	0.007021714
665.07	DEV.CTR.HDCPD-MINOR-SULPHUR SPGS	0.000776226	0.0776 %	0.017508354	0.000013590	EXEMPT	0.000776226
757.02	HART WILLIAM S UNION HIGH	0.076811813	7.6811 %	0.017508354	0.001344848	EXEMPT	0.076811813
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	0.000320193	0.0320 %	0.017508354	0.000005606	EXEMPT	0.000320193

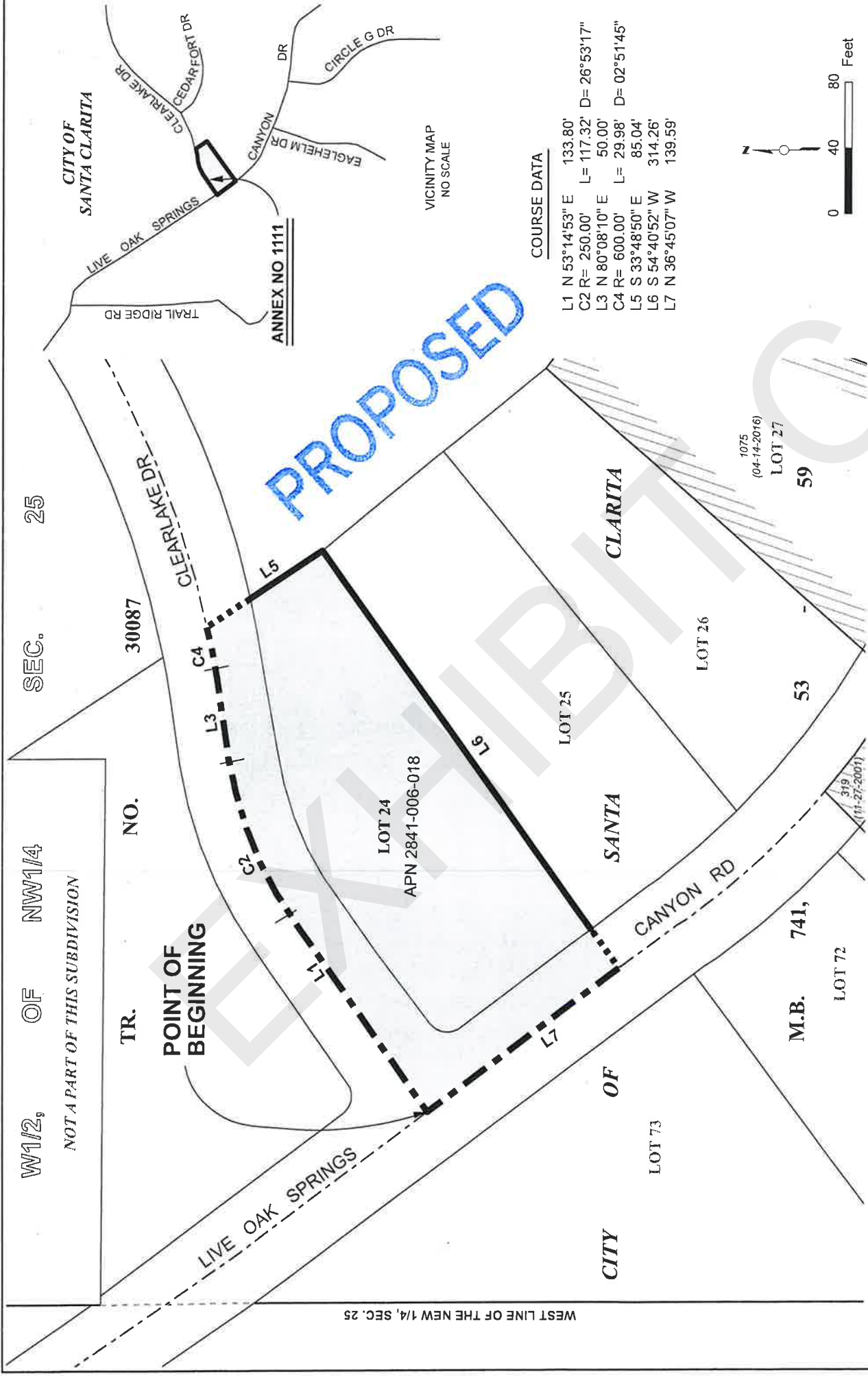
W1/2, OF NW1/4

NOT A PART OF THIS SUBDIVISION

SEC. 25

TR. NO. 30087

POINT OF BEGINNING

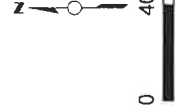


WEST LINE OF THE NEW 14, SEC. 25

COURSE DATA

- L1 N 53°14'53" E 133.80'
- C2 R= 250.00' L= 117.32' D= 26°53'17"
- L3 N 80°08'10" E 50.00'
- C4 R= 600.00' L= 29.98' D= 02°51'45"
- L5 S 33°48'50" E 85.04'
- L6 S 54°40'52" W 314.26'
- L7 N 36°45'07" W 139.59'

VICINITY MAP
NO SCALE



S.B.M.



R 15 W 9

Annexation No. 1111 shown thus

Boundary of Santa Clarita Valley Sanitation District

Prior to Annexation No. 1111 shown thus

Prior Annexations shown thus

Area of Annexation

T 4 N 9

SANTA CLARITA VALLEY
SANITATION DISTRICT
OF LOS ANGELES COUNTY, CA
OFFICE OF CHIEF ENGINEER
CHIEF ENGINEER & GENERAL MANAGER

ANNEXATION NO. 1111

SANTA CLARITA VALLEY
SANITATION DISTRICT

Recorded

LA County Assessor Landbase,
CAMS Centerline, DPW City boundary
LA County Sanitation Districts,
Annexation Layer and District Layer



September 30, 2022

General Annexation File

Ms. Susanne Klueh, General Manager
Greater Los Angeles County Vector Control District
12545 Florence Avenue
Santa Fe Springs, CA 90670

Dear Ms. Klueh:

Tax Sharing Resolutions

Thank you for signing and returning the last joint resolutions that were submitted to your office for tax sharing purposes.

Enclosed, in triplicate, is a Joint Tax Sharing Resolution (resolution) involving your agency and others. The applicant has requested, in writing, annexation of his property into the Santa Clarita Valley Sanitation District (District) in order to receive off-site disposal of sewage. Please see the table below for the annexation and its associated project. The annexation process requires that a resolution for property tax revenue exchange be adopted by all the affected local agencies before an annexation may be approved. For any jurisdictional change which will result in a special district providing new service not previously provided to an area, the law requires the governing bodies of all local agencies that receive an apportionment of the property tax from the area to determine by resolution the amount of the annual tax increment to be transferred to the special district (Revenue and Taxation Code Section 99.01). Please note that by sharing the property tax increment with the District resulting from this annexation, your agency will not lose any existing ad valorem tax revenue it currently receives from the affected territory. Your agency would only be giving up a portion of the revenues it would receive on increased assessed valuation.

<u>Annexation No.</u>	<u>Type of Project</u>
SCV-1112	one existing single-family home

Also, attached for the annexation is a copy of the applicable worksheet and map showing the location of the annexation. The worksheet lists the annual tax increment to be exchanged between your agency, other affected taxing entities, and the District. The tax sharing ratios listed in the worksheet were calculated by the County Auditor Controller by specific Tax Rate Area (TRA). For example, if the annexing territory were to lie within two separate TRAs, there would be a worksheet for each TRA. The Los Angeles County Chief Executive Office (CEO) is requiring the District to implement the worksheet for all District annexations in order to increase efficiency for the calculation of property tax sharing ratios.

The resolution is being distributed to all parties for signature in counterpart. Therefore, you will only be receiving a signature page for your agency. Enclosed are three sets of the resolution. One set of the resolution is for your files and the other two sets of the resolution need to be returned to the District. Please execute the two sets of the resolution and return them to the undersigned within 60 days as required by the Government Code. In addition, the County CEO's legal counsel is also requesting that the signature pages be properly executed from all affected agencies. Therefore, please have the Attest line signed by the appropriate person. Upon completion of the annexation process, your office will receive a fully executed copy of the tax sharing resolution for your files.

Your continued cooperation in this matter is very much appreciated. If you have any questions, please do not hesitate to call me at (562) 908-4288, extension 2708.

Very truly yours,
Donna J. Curry



Customer Service Specialist
Facilities Planning Department

DC:dc

Enclosures: SCV-1112

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES
ACTING IN BEHALF OF

Los Angeles County General Fund
Los Angeles County Library
Los Angeles County Road District #5
Los Angeles County Consolidated Fire Protection District
Los Angeles County Lighting Maintenance District No. 1687
Los Angeles County Flood Control

THE BOARD OF DIRECTORS OF SANTA CLARITA VALLEY SANITATION DISTRICT OF LOS ANGELES COUNTY, AND THE GOVERNING BODIES OF

Greater Los Angeles County Vector Control District
Antelope Valley Resource Conservation District
Santa Clarita Valley Water Agency

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES
RESULTING FROM ANNEXATION TO SANTA CLARITA VALLEY SANITATION DISTRICT.

"ANNEXATION NO. 1112"

WHEREAS, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

WHEREAS, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the annexation to Santa Clarita Valley Sanitation District entitled *Annexation No. 1112*;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues resulting from the annexation of territory to Santa Clarita Valley Sanitation District in the annexation entitled *Annexation No. 1112* is approved and accepted.

2. For each fiscal year commencing on and after July 1, 2022, or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer to Santa Clarita Valley Sanitation District a total of 0.9821192 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 1112* as shown on the attached Worksheet.

3. No additional transfer of property tax revenues shall be made from any other tax agencies to Santa Clarita Valley Sanitation District as a result of annexation entitled *Annexation No. 1112*.

4. No transfer of property tax increments from properties within a community redevelopment project, which are legally committed to a Community Redevelopment Agency, shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, the Board of Directors of Santa Clarita Valley Sanitation District of Los Angeles County, and the governing bodies of Greater Los Angeles County Vector Control District, Antelope Valley Resource Conservation District, and Santa Clarita Valley Water Agency, signatory hereto.

GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT

SIGNATURE

ATTEST:

PRINT NAME AND TITLE

Secretary

Date

(SIGNED IN COUNTERPART)

ANNEXATION TO: STA CLRITA VLY SANIT DIS OF LA CO
 ACCOUNT NUMBER: 067.35
 TRF: 14808
 EFFECTIVE DATE: 07/01/2022
 ANNEXATION NUMBER: 1112
 PROJECT NAME: A-SCV-1112
 DISTRICT SHARE: 0.017508354

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.264518591	26.4529 %	0.017508354	0.004631296	-0.004741893	0.259776698
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000103486	0.0103 %	0.017508354	0.000001811	0.000000000	0.000103486
003.01	L A COUNTY LIBRARY	0.020214083	2.0214 %	0.017508354	0.000353915	-0.000353915	0.019860168
005.25	ROAD DIST # 5	0.005582388	0.5582 %	0.017508354	0.000097738	-0.000097738	0.005484650
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.155654301	15.5654 %	0.017508354	0.002725250	-0.002725250	0.152929051
007.31	L A C FIRE-FFW	0.006213429	0.6213 %	0.017508354	0.000108786	0.000000000	0.006213429
019.40	CO LIGHTING MAINT DIST NO 1687	0.012148555	1.2148 %	0.017508354	0.000212701	-0.000212701	0.011935854
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001454242	0.1454 %	0.017508354	0.000025461	-0.000025461	0.001428781
030.70	LA CO FLOOD CONTROL MAINT	0.008229865	0.8229 %	0.017508354	0.000144091	-0.000144091	0.008085774
061.80	GREATER L A CO VECTOR CONTROL	0.000315725	0.0315 %	0.017508354	0.000005527	-0.000005527	0.000310198
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000 %	0.017508354	0.000000000	0.000000000	0.000000000
302.01	SANTA CLARITA VALLEY WATER-CLWA	0.050816245	5.0816 %	0.017508354	0.000889708	-0.000889708	0.049926537
309.01	SANTA CLARITA VALLEY WATER-NCW	0.000905058	0.0905 %	0.017508354	0.000015846	-0.000015846	0.000889212
309.04	STA CLRITA VALLEY WTR-NCW01	0.034786949	3.4786 %	0.017508354	0.000609062	-0.000609062	0.034177887
400.00	EDUCATIONAL REV AUGMENTATION FD	0.092590395	9.2590 %	0.017508354	0.001621105	EXEMPT	0.092590395
400.01	EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1877 %	0.017508354	0.002308960	EXEMPT	0.131877650
400.15	COUNTY SCHOOL SERVICES	0.001283294	0.1283 %	0.017508354	0.000022468	EXEMPT	0.001283294
400.21	CHILDREN'S INSTIL TUITION FUND	0.002546817	0.2546 %	0.017508354	0.000044590	EXEMPT	0.002546817
440.01	CASTAIC UNION SCHOOL DISTRICT	0.053638052	5.3638 %	0.017508354	0.000939114	EXEMPT	0.053638052

1087
(05-16-2019)

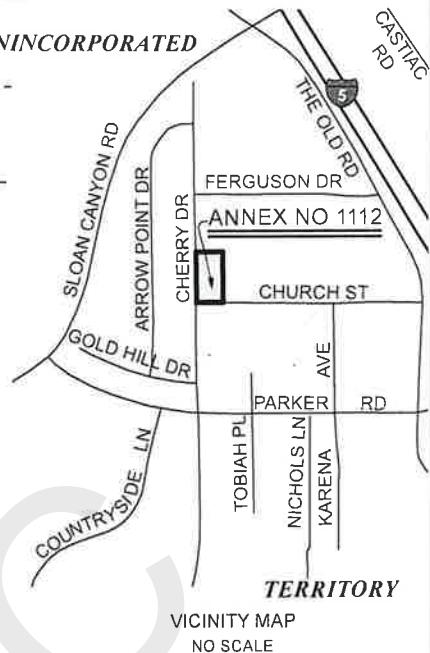
NW1/4,

SEC. 25

UNINCORPORATED

UNINCORPORATED

FERGUSON DR



P.M. NO. 3197,
P.M.B. 42/33

NW1/4, SEC. 25, T5N, R17W, S.B.M.

SW1/4, NW1/4, SEC. 25, T5N, R17W, S.B.M.

360.00'

CHERRY DR

W1/2, W/2, NW1/4,

E1/2, W/2, NW1/4, SW1/4,

PROPOSED

P.M. NO. 11223,
P.M.B. 110/70-71

APN 2865-015-007
INST. NO.
2004 1198448

CHURCH ST (PRVT & FUT ST)

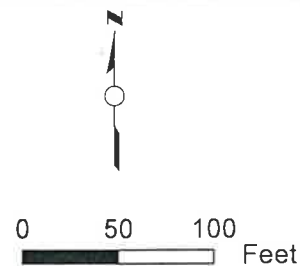
50.00'

1072
(03-19-2015)

TERRITORY


T5N, R17W,


S.B.M.



TR. NO. 31224
M.B. 932/73 - 78

63
(03-08-1982)

Annexation No. 1112 shown thus..... 

Boundary of Santa Clarita Valley Sanitation District
Prior to Annexation No. 1112 shown thus..... 

Prior Annexations shown thus..... (RECORDING DATE)

Area of Annexation 1.154 Acres

Current LA County Assessor Landbase,
CAMS Centerline, DPW City boundary
LA County Sanitation Districts:
Annexation Layer and District Layer

SANTA CLARITA VALLEY
SANITATION DISTRICT
OF LOS ANGELES COUNTY, CA
OFFICE OF CHIEF ENGINEER
ROBERT C. FERRANTE
CHIEF ENGINEER & GENERAL MANAGER

ANNEXATION NO. 1112
TO
SANTA CLARITA VALLEY
SANITATION DISTRICT

Recorded



September 21, 2022
General Annexation File

Ms. Susanne Klueh, General Manager
Greater Los Angeles County Vector Control District
12545 Florence Avenue
Santa Fe Springs, CA 90670

Dear Ms. Klueh:

Tax Sharing Resolutions

Thank you for signing and returning the last joint resolutions that were submitted to your office for tax sharing purposes.

Enclosed, in triplicate, is a Joint Tax Sharing Resolution (resolution) involving your agency and others. The applicant has requested, in writing, annexation of his property into the Santa Clarita Valley Sanitation District (District) in order to receive off-site disposal of sewage. Please see the table below for the annexation and its associated project. The annexation process requires that a resolution for property tax revenue exchange be adopted by all the affected local agencies before an annexation may be approved. For any jurisdictional change which will result in a special district providing new service not previously provided to an area, the law requires the governing bodies of all local agencies that receive an apportionment of the property tax from the area to determine by resolution the amount of the annual tax increment to be transferred to the special district (Revenue and Taxation Code Section 99.01). Please note that by sharing the property tax increment with the District resulting from this annexation, your agency will not lose any existing ad valorem tax revenue it currently receives from the affected territory. Your agency would only be giving up a portion of the revenues it would receive on increased assessed valuation.

<u>Annexation No.</u>	<u>Type of Project</u>
SCV-1113	84 proposed apartments

Also, attached for the annexation is a copy of the applicable worksheet and map showing the location of the annexation. The worksheet lists the annual tax increment to be exchanged between your agency, other affected taxing entities, and the District. The tax sharing ratios listed in the worksheet were calculated by the County Auditor Controller by specific Tax Rate Area (TRA). For example, if the annexing territory were to lie within two separate TRAs, there would be a worksheet for each TRA. The Los Angeles County Chief Executive Office (CEO) is requiring the District to implement the worksheet for all District annexations in order to increase efficiency for the calculation of property tax sharing ratios.

The resolution is being distributed to all parties for signature in counterpart. Therefore, you will only be receiving a signature page for your agency. Enclosed are three sets of the resolution. One set of the resolution is for your files and the other two sets of the resolution need to be returned to the District. Please execute the two sets of the resolution and return them to the undersigned within 60 days as required by the Government Code. In addition, the County CEO's legal counsel is also requesting that the signature pages be properly executed from all affected agencies. Therefore, please have the Attest line signed by the appropriate person. Upon completion of the annexation process, your office will receive a fully executed copy of the tax sharing resolution for your files.

Your continued cooperation in this matter is very much appreciated. If you have any questions, please do not hesitate to call me at (562) 908-4288, extension 2708.

Very truly yours,
Donna J. Curry,



Customer Service Specialist
Facilities Planning Department

DC:dc

Enclosures: SCV-1113

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES
ACTING IN BEHALF OF

Los Angeles County General Fund

Los Angeles County Consolidated Fire Protection District

Los Angeles County Flood Control

THE BOARD OF DIRECTORS OF SANTA CLARITA VALLEY SANITATION DISTRICT OF LOS
ANGELES COUNTY, AND THE GOVERNING BODIES OF

Greater Los Angeles County Vector Control District

City of Santa Clarita

Santa Clarita Library

Santa Clarita Valley Water Agency

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES
RESULTING FROM ANNEXATION TO SANTA CLARITA VALLEY SANITATION DISTRICT.

"ANNEXATION NO. 1113"

WHEREAS, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

WHEREAS, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the annexation to Santa Clarita Valley Sanitation District entitled *Annexation No. 1113*;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues resulting from the annexation of territory to Santa Clarita Valley Sanitation District in the annexation entitled *Annexation No. 1113* is approved and accepted.
2. For each fiscal year commencing on and after July 1, 2022 or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer to Santa Clarita Valley Sanitation District a total of 0.9683037 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 1113* as shown on the attached Worksheet.
3. No additional transfer of property tax revenues shall be made from any other tax agencies to Santa Clarita Valley Sanitation District as a result of annexation entitled *Annexation No. 1113*.

4. No transfer of property tax increments from properties within a community redevelopment project, which are legally committed to a Community Redevelopment Agency, shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, the Board of Directors of Santa Clarita Valley Sanitation District of Los Angeles County, and the governing bodies of Greater Los Angeles County Vector Control District, City of Santa Clarita, Santa Clarita Library, and Santa Clarita Valley Water Agency, signatory hereto.

GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT

SIGNATURE

ATTEST:

PRINT NAME AND TITLE

Secretary

Date

(SIGNED IN COUNTERPART)

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES
ACTING IN BEHALF OF

Los Angeles County General Fund

Los Angeles County Consolidated Fire Protection District

Los Angeles County Flood Control

THE BOARD OF DIRECTORS OF SANTA CLARITA VALLEY SANITATION DISTRICT OF LOS ANGELES COUNTY, AND THE GOVERNING BODIES OF

Greater Los Angeles County Vector Control District

City of Santa Clarita

Santa Clarita Library

Santa Clarita Valley Water Agency

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES
RESULTING FROM ANNEXATION TO SANTA CLARITA VALLEY SANITATION DISTRICT.

"ANNEXATION NO. 1113"

WHEREAS, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

WHEREAS, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the annexation to Santa Clarita Valley Sanitation District entitled *Annexation No. 1113*;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues resulting from the annexation of territory to Santa Clarita Valley Sanitation District in the annexation entitled *Annexation No. 1113* is approved and accepted.
2. For each fiscal year commencing on and after July 1, 2022 or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer to Santa Clarita Valley Sanitation District a total of 0.9683037 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 1113* as shown on the attached Worksheet.
3. No additional transfer of property tax revenues shall be made from any other tax agencies to Santa Clarita Valley Sanitation District as a result of annexation entitled *Annexation No. 1113*.

4. No transfer of property tax increments from properties within a community redevelopment project, which are legally committed to a Community Redevelopment Agency, shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, the Board of Directors of Santa Clarita Valley Sanitation District of Los Angeles County, and the governing bodies of Greater Los Angeles County Vector Control District, City of Santa Clarita, Santa Clarita Library, and Santa Clarita Valley Water Agency, signatory hereto.

GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT

SIGNATURE

ATTEST:

PRINT NAME AND TITLE

Secretary

Date

(SIGNED IN COUNTERPART)

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES
ACTING IN BEHALF OF

Los Angeles County General Fund

Los Angeles County Consolidated Fire Protection District

Los Angeles County Flood Control

THE BOARD OF DIRECTORS OF SANTA CLARITA VALLEY SANITATION DISTRICT OF LOS
ANGELES COUNTY, AND THE GOVERNING BODIES OF

Greater Los Angeles County Vector Control District

City of Santa Clarita

Santa Clarita Library

Santa Clarita Valley Water Agency

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES
RESULTING FROM ANNEXATION TO SANTA CLARITA VALLEY SANITATION DISTRICT.

"ANNEXATION NO. 1113"

WHEREAS, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

WHEREAS, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the annexation to Santa Clarita Valley Sanitation District entitled *Annexation No. 1113*;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues resulting from the annexation of territory to Santa Clarita Valley Sanitation District in the annexation entitled *Annexation No. 1113* is approved and accepted.

2. For each fiscal year commencing on and after July 1, 2022 or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer to Santa Clarita Valley Sanitation District a total of 0.9683037 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 1113* as shown on the attached Worksheet.

3. No additional transfer of property tax revenues shall be made from any other tax agencies to Santa Clarita Valley Sanitation District as a result of annexation entitled *Annexation No. 1113*.

4. No transfer of property tax increments from properties within a community redevelopment project, which are legally committed to a Community Redevelopment Agency, shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, the Board of Directors of Santa Clarita Valley Sanitation District of Los Angeles County, and the governing bodies of Greater Los Angeles County Vector Control District, City of Santa Clarita, Santa Clarita Library, and Santa Clarita Valley Water Agency, signatory hereto.

GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT

SIGNATURE

ATTEST:

PRINT NAME AND TITLE

Secretary

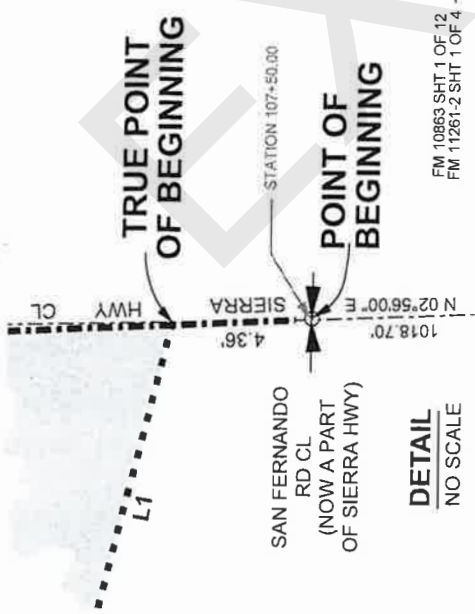
Date

(SIGNED IN COUNTERPART)

ANNEXATION TO: STA CLRFTA VLY SANIT DIS OF LA CO
 ACCOUNT NUMBER: 067.35
 TRA: 15548
 EFFECTIVE DATE: 07/01/2022
 ANNEXATION NUMBER: 1113
 PROJECT NAME: A-SCV-1113
 DISTRICT SHARE: 0.017508354

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.231845596	23.1856 %	0.017508354	0.004059246	-0.004152800	0.227692796
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000000000	0.0000 %	0.017508354	0.000000000	0.000000000	0.000000000
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.169934902	16.9934 %	0.017508354	0.002975280	-0.002975280	0.166959622
007.31	L A C FIRE-FFW	0.005343434	0.5343 %	0.017508354	0.000093554	0.000000000	0.005343434
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001603027	0.1603 %	0.017508354	0.000028066	-0.000028066	0.001574961
030.70	LA CO FLOOD CONTROL MAINT	0.009071849	0.9071 %	0.017508354	0.000158833	-0.000158833	0.008913016
061.80	GREATER L A CO VECTOR CONTROL	0.000321825	0.0321 %	0.017508354	0.000005634	-0.000005634	0.000316191
249.01	CITY-SANTA CLARITA NEWHALL RP	0.057230423	5.7230 %	0.017508354	0.001002010	-0.001002010	0.056228413
249.56	CITY-SANTA CLARITA LIBRARY	0.021928241	2.1928 %	0.017508354	0.000383927	-0.000383927	0.021544314
302.01	SANTA CLARITA VALLEY WATER-CLWA	0.054428325	5.4428 %	0.017508354	0.000952950	-0.000952950	0.053475375
309.01	SANTA CLARITA VALLEY WATER-NCW	0.001344366	0.1344 %	0.017508354	0.000023537	-0.000023537	0.001320829
400.00	EDUCATIONAL REV AUGMENTATION FD	0.068995377	6.8995 %	0.017508354	0.001207995	EXEMPT	0.068995377
400.01	EDUCATIONAL AUG FD IMPOUND	0.133767785	13.3767 %	0.017508354	0.002342053	EXEMPT	0.133767785
400.15	COUNTY SCHOOL SERVICES	0.001347183	0.1347 %	0.017508354	0.000023586	EXEMPT	0.001347183
400.21	CHILDREN'S INSTIL TUITION FUND	0.002673517	0.2673 %	0.017508354	0.000046808	EXEMPT	0.002673517
581.01	NEWHALL SCHOOL DISTRICT	0.078769514	7.8769 %	0.017508354	0.001379124	EXEMPT	0.078769514
581.06	CO.SCH.SERV.FD. - NEWHALL	0.007552902	0.7552 %	0.017508354	0.000132238	EXEMPT	0.007552902
581.07	DEV.CTR. HDCPD.MINOR-NEWHALL	0.000831565	0.0831 %	0.017508354	0.000014559	EXEMPT	0.000831565
757.02	HART WILLIAM S UNION HIGH	0.076905019	7.6905 %	0.017508354	0.001346480	EXEMPT	0.076905019

RANCHO SAN FRANCISCO
CITY OF SANTA CLARITA



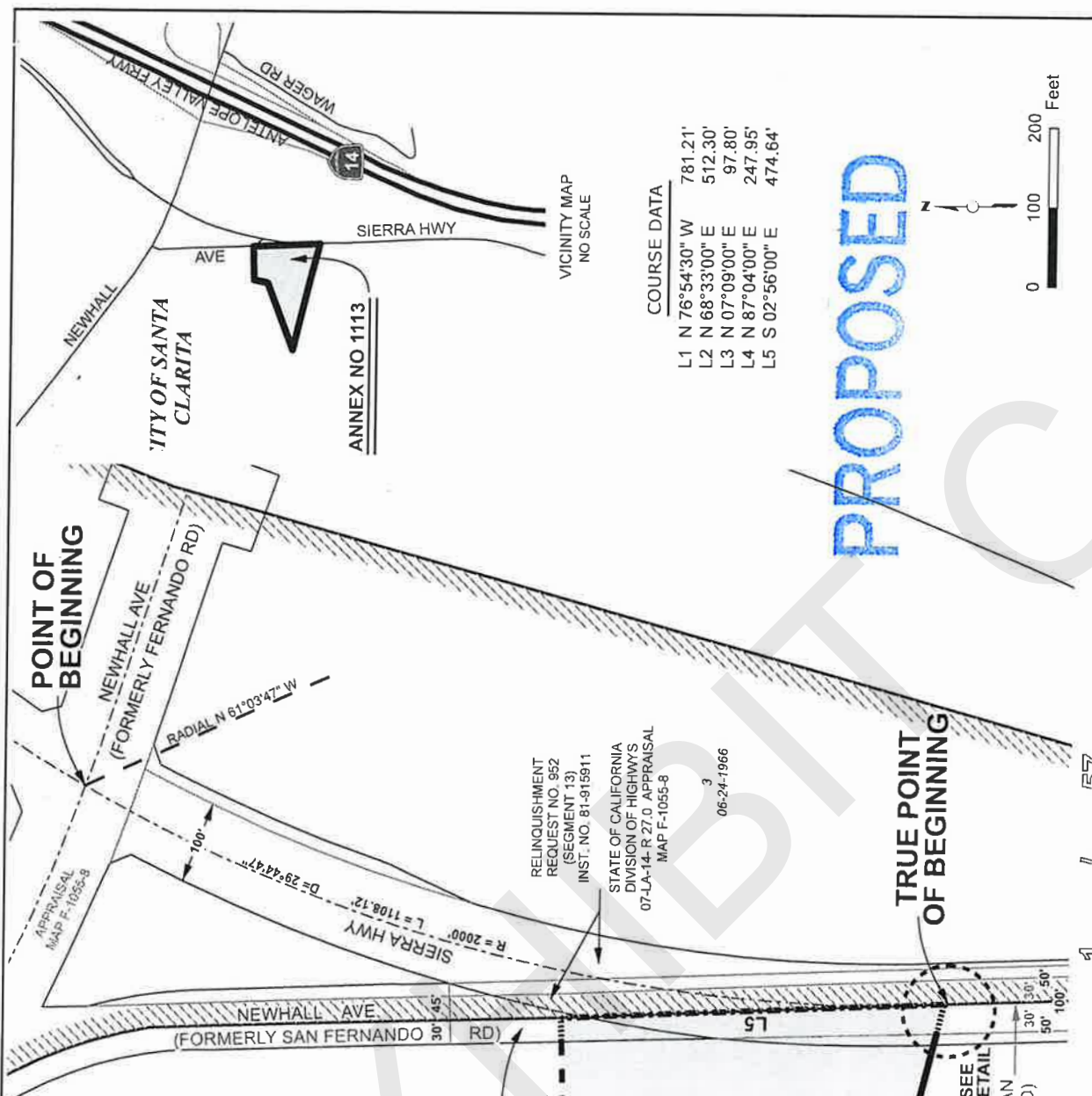
DETAIL
NO SCALE

TRACT No. 2703,
M.B. 28 / 20 - 26
PARCEL 10

STATION 107+50.00

FM 10863 SHT 1 OF 12
FM 11261-2 SHT 1 OF 4

INST. NO.
20190938219
APN 2827-005-048

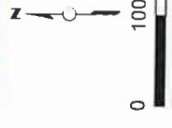


COURSE DATA

L1	N 76°54'30" W	781.21'
L2	N 68°33'00" E	512.30'
L3	N 07°09'00" E	97.80'
L4	N 87°04'00" E	247.95'
L5	S 02°56'00" E	474.64'

VICINITY MAP
NO SCALE

PROPOSED



**"FOR TAX ASSESSMENT
PURPOSES ONLY"**

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Annexation No. 1113 shown thus
Boundary of Santa Clarita Valley Sanitation District
Prior to Annexation No. 1113 shown thus
Prior Annexations shown thus
Area of Annexation
4.323 Acres



SANTA CLARITA VALLEY
SANITATION DISTRICT
OF LOS ANGELES COUNTY, CA
OFFICE OF CHIEF ENGINEER
ROBERT C. FERRANTE
CHIEF ENGINEER & GENERAL MANAGER

ANNEXATION NO. 1113
TO
SANTA CLARITA VALLEY
SANITATION DISTRICT

Recorded

L.A. County Assessor Landbase,
CANS Online, DPW City Boundary
LA County Sanitation Districts
Annexation Layer and District Layer

Greater Los Angeles County Vector Control District

T W E L V E M O N T H S T R A T E G I C O B J E C T I V E S

FY 2021-2022

July 1, 2022 – June 31, 2023

Progress Report (October 2022)

	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1.	Executive/ Administration	Complete development of a Records Retention Policy and implement a Document Management System for archiving and compliance.		X		
2.		Deploy backup internet connections for each site.		X		
3.		Deploy software asset management solution.		X		
4.		Migrate Sage50 to newer server operating system and deploy cloud-backup		X		
5.		Conduct a Dependent Verification Review of voluntary and involuntary benefits for cost savings and compliance			X	Requires in-person meeting of staff with insurance representatives and is being postponed due to COVID concerns.
6.		Complete centralized Policy and Procedures Guide for compliance and smooth workflow.		X		
7.		Complete implementation of a digitized interview process for efficiency.	X			
8.		Update the Injury Illness and Prevention Program for decreased hazards and cost control.		X		

WHO	WHAT	STATUS			COMMENTS
		DONE	ON TARGET	REVISED	
9.	Evaluated current insurance broker and related service providers cost benefit ratio.		X		
10.	Assist Facilities & Maintenance in planning Santa Fe Springs administrative wing remodel to relocate District lobby to the Bloomfield Ave entrance and secure facility access in the process.		X		
11.	Begin preparation of Board prescribed in-house compensation and classification study.		X		

1.	Scientific-Technical Services Select trap sites and conduct pre-release abundance surveillance in prospective SIT study sites.		X		Pre-release abundance trapping will span multiple years.
2.	Evaluate and formalize protocols for mass-rearing Ae. aegypti		X		
3.	Conduct and evaluate initial irradiation sterilization trials on Ae. aegypti males.		X		
4.	Conduct field trials for MetaLarv in Stormwater BMPs.	X			
5.	Complete adulticide resistance evaluations for the invasive Aedes species with Naled and Malathion for possible aerial application under outbreak conditions.		X		

	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
6.		Evaluate sugar-baits for disease surveillance to replace seminal chickens.			X	Some required materials are currently unavailable. Evaluation scheduled for 2023.
7.		Continue to perform pre/post-construction abundance trapping at the infiltration gallery site at Mayfair Park in Lakewood.		X		
8.		Continue to maintain high surveillance standards.		X		

1.	Operations	Develop a stormwater BMP training presentation that defines and illustrates the issues of BMPs in relation to vector control.		X		
2.		Conduct a district wide survey of Low Impact Development programs that lack vector minimization measures and requirements.		X		
3.		Re-evaluate Zone boundaries and sources as some of the USD sources on our current boundary fall out of boundary.		X		
4.		Install pesticide flow meters in all Gutter Jeeps.		X		
5.		Aedes emergency disease outbreak response preparedness (flowchart, field rehearsal, and equipment training).		X		

	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
6.		Develop a digital source catalog (source description with picture).		X		
7.		Develop a contingency plan for potential tablet connection failures.		X		
8.		Revamp Gutter, pool, non-pool, 2 man and hard tire applications to utilize offline data caching and other performance enhancement techniques.		X		
9.		Document application code and logically group project scripts for simplified program troubleshooting, modification, and long-term sustainability.		X		
10.		Implement an aerial swimming pool surveillance program.		X		

1.	Community Affairs	Launch new summer campaign to encourage resident participation to take action against mosquitoes; increase community engagement and inspire behavior modification.	X			The "End the Bites" summer campaign was launched in Summer 2022, with the streaming on Hulu, Spanish PSA and adverts shown on Univision and El Aviso, and bus tails were showcased throughout the County. Many cities participated by sharing posts on their social media platforms.
2.		Increase #MosquitoWatch participants by 50%.		X		

	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
3.		Utilize online polls to both educate and survey knowledge, practices, and barriers.		X		
4.		Meet with staff at each local legislative office, and target presentations to city councils in communities where additional outreach support is needed.		X		
5.		Continue use of novel outreach modalities (video, music) to target unique user groups, motivate change, and evaluate knowledge and actions taken to reduce risks. Partner with various departments and personnel to help highlight work conducted by the District.		X		
6.		Produce recruitment videos to attract and engage potential job candidates of District benefits and culture.		X		

1.	Facilities & Maintenance	Reconfigure and update the Santa Fe Springs carwash water recycling system.		X		Replaced sand filter and reconfigured holding tanks. Still need to add replace the power controller.
2.		Install rod iron security fence along the entire property line in back of the Sylmar office to allow overnight outside parking of field vehicles.		X		

WHO	WHAT	STATUS			COMMENTS
		DONE	ON TARGET	REVISED	
3.	Remove the non-fluctional built-in fish tanks at the Sylmar office to make room for additional parking and storage space.	X			Completed in mid-August.
4.	Complete mechanical overhaul of four (4) right-hand drive gutter Jeeps to extend lifespan of difficult to replace vehicles.		X		
5.	Create additional parking spaces at Santa Fe Springs office by removing decorative rock filled dividers and an underused, fenced outside storage area.		X		



MEMORANDUM

TO: PRESIDING OFFICER OF EACH INDEPENDENT SPECIAL DISTRICT IN
LOS ANGELES COUNTY

FROM: WILLIAM F. KRUSE *WFK*

RE: BALLOT; SPECIAL DISTRICT LAFCO REPRESENTATIVE

DATE: September 26, 2022

Enclosed is the Ballot and the supplementary materials submitted for each of the candidates for Special District LAFCO **VOTING MEMBER** for the term expiring in May 2026. Nominations closed as of 5:00 p.m. on September 21, 2022.

Please vote for ONE candidate for the position. The marked ballots should be placed in the envelope marked "Ballot Envelope" and sealed. Please write the name of your agency and sign your name on the outside of the ballot envelope and return the completed ballots by mail to:

**William F. Kruse, Esq.
Lagerlof, LLP
155 N. Lake Avenue, 11th Floor
Pasadena, CA 91101.**

No ballot will be counted if it is missing the name of the voting agency and the signature of the Presiding Officer on the ballot envelope.

The candidate receiving the highest number of votes will be declared the special district **voting member** to LAFCO.

Ballots must be returned by 5:00 p.m. on November 30, 2022.

WFK/dc
Enclosures

cc: Paul Novak, w/enc.

BALLOT

SPECIAL DISTRICT LAFCO **VOTING MEMBER**

Please vote for no more than one candidate.

STEVEN APPLETON

Occupation: Board of Trustee Member
Sponsor: Greater Los Angeles County Vector Control District

ROBERT W. LEWIS

Occupation: Water District Director
Sponsor: Rowland Water District

SHARON RAGHAVACHARY

Occupation: Water District Director
Sponsor: Crescenta Valley Water District

YVETTE STEVENSON-RODRIGUEZ

Occupation: Board President
Sponsor: Orchard Dale Water District

NOMINATION
OF
INDEPENDENT SPECIAL DISTRICT **VOTING MEMBER**
TO THE
LOS ANGELES COUNTY LOCAL AGENCY FORMATION COMMISSION

To: Independent Special District Selection Committee

From: GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Date: SEPTEMBER 21, 2022

Name of Candidate: STEVEN APPLETON

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT is pleased to nominate STEVEN APPLETON as a candidate for appointment as special district **voting member** to the Los Angeles Local Agency Formation Commission. The nominee is an elected official or a member of the board of an independent special district appointed for a fixed term. For your consideration, we submit the following additional information together with a resume of the candidate's qualifications.

Elective office: BOARD OF TRUSTEE, LOS ANGELES CITY

Agency: GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

Type of Agency: SPECIAL DISTRICT

Term Expires: JANUARY 6, 2025

Residence Address: 2825 BENEDICT STREET

LOS ANGELES, CA 90039

Telephone: 310-740-7294

PLEASE ATTACH RESUME OR CANDIDATE STATEMENT (limit one page)

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

(Name of Agency)

By: Mary-Joy Coburn

Its: Mary-Joy Coburn, Communications Director / Board Liaison



Steve Appleton

I am running for the position of Special District Voting Member on LAFCO. If I am elected, you can trust that I will be an effective and engaged representative for Special Districts.

As the Trustee for the City of Los Angeles and former President of the Greater Los Angeles County Vector Control District, I have participated in annexation decisions that gave me a small window into one aspect of LAFCO's work.

Mosquitoes do not read "City Limit" signs. Spheres of influence for vector control are often better drawn by physical and social bounds versus municipal lines. When we have considered annexations, our board and staff took a scientific approach. Would extending our outreach, prevention and treatment area increase efficiency of regional control of mosquito-borne disease? To approve an annexation request we also considered if eliminating isolated pockets of vectors reduced our net cost per parcel or area. As the new environmental control of Sterile Insect Technique (SIT) emerges, our board and staff have created cooperative agreements with adjacent vector control districts to help fund initial development.

Such agreements may harken the new future of regional cooperation and technology sharing in an era where climate change is affecting all levels of government services. Water resources, fire suppression and park equity all require new thinking. In this context LAFCO's role may shift from facilitating "orderly growth" to the more nuanced idea of "sustainable growth." I am poised to be a student of the issues who listens to all sides of any issue and represents Special Districts in this process.

Resume:

- Public artist who has created award-winning civic art works for LA Metro, the Los Angeles Community Redevelopment Agency, City of Denver, City of Seattle, and internationally.
- Founder of *Water Institute of Science Policy (WISP)* in 2019 to focus academic and community discussion on sustainable urban park, habitat, and water issues. Affiliated with the Institute for Sustainability, California State University, Northridge.
- 2021-2022 organized five events that brought together academic researchers with local communities. Sponsors included: Cal State University Northridge, Berggruen Institute, California State University's 13th Annual Conference, "*Water Connects: Justice, Resilience, and Innovation.*"
- Founder of LA River Kayak Safari (LARKS) that has led more than 12,000 people on tours of a naturalized section of our urban waterway. Leading a native plant restoration project with indigenous collaborators. Technical stakeholder for recreational water testing of LA City Sanitation (LA San) and the "State of the Watershed" report of the "Council for Watershed Health."

NOMINATION
OF
INDEPENDENT SPECIAL DISTRICT **VOTING MEMBER**
TO THE
LOS ANGELES COUNTY LOCAL AGENCY FORMATION COMMISSION

To: Independent Special District Selection Committee

From: Rowland Water District

Date: September 6, 2022

Name of Candidate: Robert W. Lewis

Rowland Water District is pleased to nominate
Robert W. Lewis as a candidate for appointment as special district **voting member** to the Los Angeles Local Agency Formation Commission. The nominee is an elected official or a member of the board of an independent special district appointed for a fixed term. For your consideration, we submit the following additional information together with a resume of the candidate's qualifications.

Elective office: Director, Division IV

Agency: Rowland Water District

Type of Agency: Special District Water Agency

Term Expires: December 2, 2022

Residence Address: 2231 S. Fullerton Road Unit #8, Rowland Heights, CA 91748

Telephone: (626) 964-0875

PLEASE ATTACH RESUME OR CANDIDATE STATEMENT (limit one page)

Rowland Water Agency

(Name of Agency)

By: Tom Coleman

Its: General Manager



LAFCO Candidate Statement: Robert W. Lewis

As the longest-serving board member at Rowland Water District, I understand the need for effective oversight and informed decision making to best serve the public. With this knowledge and my extensive experience in local government, I respectfully seek appointment as the special district representative to the Local Agency Formation Commission of Los Angeles County.

One of my first political positions was on the City of Fullerton's Redevelopment Commission. Since then, I have committed nearly 30 years to Rowland Water District and its customers. I endeavor to represent my community the way I would want to be represented. Beyond my board of directors experience I represent Rowland Water District on numerous other public agencies, including:



Association of California Water Agencies (ACWA) Region 8 Board Member; ACWA is a statewide industry group that monitors and influences legislation and policies affecting water supply



ACWA/Joint Powers Insurance Authority Alternate Voting Representative



Puente Basin Water Agency Board of Commissioners; this commission coordinates and secures supplemental funding for projects that improve regional water quality



California Municipal Utilities Association (CMUA); this association represents its members' interests on energy and water issues before the California Legislature, the Governor's Office, and regulatory bodies



San Gabriel Valley Regional Chamber of Commerce Government Affairs Committee Member



Several LAFCO Committees. Of importance, I was a member of the Special Districts Ad Hoc Committee in the 1990's which worked in establishing the LAFCO Special Districts seat.

During my Board tenure, I advocated for expanding the water supply by tapping into a local groundwater source to be used for irrigation and saving drinking water. This commitment has reduced Rowland's dependence on water that is imported hundreds of miles to our area.

Supply and reliability are pressing issues facing my District. Upon my re-election this fall, my goals at Rowland are to meet the challenge of a drier California future, expand water supply sources, and educate customers about the value of water and conservation to stretch water supplies. I work with my fellow board members, general manager and leadership team in a cohesive and effective manner, which I would like to do in a larger capacity with LAFCO.

I take pride in contributing to my community. My pledge to my constituents will always be that when money is planned for projects and programs at my agency, I want to know that it is justified, and then I support it.

I would be honored to be appointed to the open position to help guide decision-making for LAFCO for the County of Los Angeles.

NOMINATION
OF
INDEPENDENT SPECIAL DISTRICT **VOTING MEMBER**
TO THE
LOS ANGELES COUNTY LOCAL AGENCY FORMATION COMMISSION

To: Independent Special District Selection Committee

From: President James D. Bodnar and Member of the Board of Directors

Date: July 23, 2022

Name of Candidate: Sharon S. Raghavachary

The Board of Directors of the Crescenta Valley Water District is pleased to nominate Sharon S. Raghavachary as a candidate for appointment as special district **voting member** to the Los Angeles Local Agency Formation Commission. The nominee is an elected official or a member of the board of an independent special district appointed for a fixed term. For your consideration, we submit the following additional information together with a resume of the candidate's qualifications.

Elective office: Director of the Board of Directors of

Agency: Crescenta Valley Water District

Type of Agency: Water and Sewer District

Term Expires: December 2025

Residence Address: 2209 Maurice

La Crescenta, CA 91214

Telephone: 818 541-9071

PLEASE ATTACH RESUME OR CANDIDATE STATEMENT (limit one page)

Crescenta Valley Water District

(Name of Agency)

By: 

Its: Chairman of the Board of Directors

Sharon S. Raghavachary



Director Raghavachary has been active in the La Crescenta Community for 20 years and has a background in accounting and computer systems.

Ms. Raghavachary has been a member of the Crescenta Valley Water District Board of Directors since June of 2019 and served as President in 2021.

Ms. Raghavachary is a founder of the Crescenta Valley Community Association. She served for seven years on the Crescenta Valley Town Council, during which time she was co-chair of the Foothill Design Committee that wrote design standards for Foothill Boulevard and was a member of Supervisor Antonovich's Library Committee. She also served as Council Vice President and Land Use Committee Chair.

Additionally, Director Raghavachary served three years on the Parent Advisory Council for Children's Hospital Los Angeles, providing input for the new hospital tower. She has been a volunteer for the Los Angeles County Sheriff's Department and Treasurer of the Crescenta Valley Arts Council, as well as a Girl Scout troop leader for ten years. For over five years she wrote a featured column for the Glendale News Press and the Crescenta Valley Weekly. She is currently serving her second year on the Clark Magnet High School's School Site Council.

Ms. Raghavachary has teenage twins, a boy, and a girl, who attend Clark Magnet High School and Crescenta Valley High School.

L-84 - REV 73

NOMINATION
OF
INDEPENDENT SPECIAL DISTRICT VOTING MEMBER
TO THE
LOS ANGELES COUNTY LOCAL AGENCY FORMATION COMMISSION

To: Independent Special District Selection Committee

From: Orchard Dale Water District

Date: September 7, 2022

Name of Candidate: YVETTE STEVENSON-RODRIGUEZ

Orchard Dale Water District is pleased to nominate
YVETTE STEVENSON-RODRIGUEZ as a candidate for appointment as special district voting

member to the Los Angeles Local Agency Formation Commission. The nominee is an elected official or a member of the board of an independent special district appointed for a fixed term. For your consideration, we submit the following additional information together with a resume of the candidate's qualifications.

Elective office: LAFCO SPECIAL DISTRICT Representative

Agency: Orchard Dale Water District

Type of Agency: Special District

Term Expires: 11 / 2024

Residence Address: 14036 Mystic St. Whittier,

CA 90604

Telephone: 562-447-6909 / 562-941-0114

PLEASE ATTACH RESUME OR CANDIDATE STATEMENT (limit one page)

Orchard Dale Water District

(Name of Agency)
By: 
Its: _____

Yvette Stevenson Rodriguez
LAFCO Candidate, 2022

ysr@odwd.org
(562)447-6909
Whittier, California

Director, President, Orchard Dale Water District
Member of the Board

Currently, I preside as President of the Board, with 15+ years as a Member of the Board with various achievements completed as follows:

- Achieved completion of two regional multi-million dollar water reliability projects on behalf of Orchard Dale Water District in collaboration with LA County and Water Replenishment District.
- Authored the first Investment policy for Orchard Dale Water District and developed additional policies such as the Safety Work Boots program for field staff and Education Enrichment program for all eligible employees.
- Assessed water resources, reviewed financials and constructed scenarios with executive staff to develop a water resource plan to mitigate interruptions of service due to infrastructure and prolong droughts.

Director, Development, Non Profit Education TCS Foundation

Directed and Managed a Non Profit Education Foundation established for K-12 grade students to provide both academic enrichment programs, a summer school program and an experiential learning grant program for classroom teachers.

- Developed and executed a successful citywide fundraising program, contributions raised from this campaign funded 200 experiential learning grants awarded to Teachers for classroom enrichment.
- Collaborated and assisted with developing Summer School Programs,

Education
University of Phoenix

Memberships
California Special Districts Association
Central Basin Municipal Water Association

Notables
Proud Mom of Bosco Brave student

MacLeod Watts

September 6, 2022

Ms. Carolyn Weeks, CPA
Director of Fiscal Operations
Greater Los Angeles County Vector Control District
12545 Florence Ave
Santa Fe Springs, CA 90670

Re: Greater Los Angeles County Vector Control District Other Post-Employment Benefits Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2022

Dear Ms. Weeks:

We are pleased to enclose our actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities of the Greater Los Angeles County Vector Control District. The primary purposes of this report are to:

- 1) Remeasure plan liabilities as of June 30, 2021, in accordance with GASB 75's biennial valuation requirement,
- 2) Develop Actuarially Determined Contributions levels for prefunding plan benefits,
- 3) Provide information to be submitted to the California Employers' Retiree Benefit Trust (CERBT) to satisfy filing requirements for the trust, and
- 4) Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2022.

The information included in this report reflects our understanding that the District will contribute 100% or more of the Actuarially Determined Contributions each year and that OPEB trust assets will remain invested in CERBT Asset Allocation Strategy 1. We based the valuation on the employee data, details on plan benefits and retiree benefit payments reported to us by the District. Please review our summary of this information to be comfortable that it matches your records.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of District staff who provided valuable time and information to enable us to prepare this report. Please let us know if we can be of further assistance.

Sincerely,



Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary

Enclosure



EXHIBIT F

Greater Los Angeles County Vector Control District

Actuarial Valuation of Other
Post-Employment Benefit Programs
As of June 30, 2021

Development of OPEB Prefunding Levels
& GASB 75 Report for the FYE June 20, 2022

Submitted September 2022

MacLeod Watts

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A. Executive Summary

This report presents the results of the June 30, 2021, actuarial valuation and accounting information regarding the other post-employment benefit (OPEB) program of the Greater Los Angeles County Vector Control District (the District). The purposes of this report are to: 1) summarize the results of the valuation; 2) develop Actuarially Determined Contribution (ADC) levels for prefunding plan benefits; 3) provide information required by the California Employers' Retiree Benefit Trust (CERBT); and 4) provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2022.

Important background information regarding the valuation process can be found in Addendum 1. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary present exhibits and other information relevant for disclosures under GASB 75.

Results of the June 30, 2021, valuation may be applied to prepare the District's GASB 75 report for the fiscal year ending June 30, 2023. If there are any significant changes in plan members, plan benefits or eligibility and/or OPEB funding policy, an earlier valuation might be required or appropriate.

OPEB Obligations of the District

The District offers continuation of medical, dental, and vision coverage to retiring employees. This benefit creates one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities:** An "explicit subsidy" exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the District contributes a portion of medical, dental, and vision premiums for qualifying retirees. These benefits are described in Section 2.
- **Implicit subsidy liabilities:** An "implicit subsidy" exists when premiums are developed using blended active and retiree claims experience. In this situation, premiums charged for retirees may not be sufficient to cover expected medical claims¹ and the premiums charged for active employees are said to "implicitly subsidize" retirees. This OPEB program includes implicit subsidy liabilities for retiree coverage prior to coverage under Medicare.
- **Other subsidy liabilities:** Pooled plans that do not blend active and retiree premiums likely generate subsidies between employers and retirees within the pool. In the CalPERS medical program, the premium rates for Medicare-covered retirees are based only on retiree claims experience of the pool. A recent actuarial practice note indicated these subsidies should be included in plan liabilities to the extent they are paid by the employer.² We generally expect these subsidies to be small and included any such liability with the implicit subsidy liability in this report.

We determine explicit subsidy liabilities using the expected direct payments promised by the plan toward retiree coverage. We determine the implicit and other subsidy liabilities as the projected difference between (a) retiree medical claim costs by age and (b) premiums charged for retiree coverage. For more information on this process Addendum 2: MacLeod Watts Age Rating Methodology.

¹ In rare situations, premiums for retiree coverage may be high enough that they subsidize active employees' claims.

² Exceptions exist for: 1) Medicare Advantage Plans: these plans are treated as if their premiums are age-based due to the nature of the Federal subsidies paid to these plans. 2) Plans with low explicit subsidies to Medicare-covered retirees: in these plans no part of any potential pool subsidy is expected to be paid by the employer.



Executive Summary (Continued)

OPEB Funding Policy

The District's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The District continues to prefund its OPEB liability, consistently contributing 100% or more of the Actuarially Determined Contributions each year. With the District's approval, the discount rate used for accounting purposes and to develop Actuarially Determined Contributions for plan funding is 6.15%. This rate reflects the current expectation of the long-term return on trust assets, based on information provided by CalPERS in March 2022. This rate is lower than the 7.05% return determined from prior CalPERS return projections. For more information, see Expected Return on Trust Assets on page 12.

Actuarial Assumptions

The actuarial "demographic" assumptions (i.e., rates of retirement, death, disability or other termination of employment) used in this report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plan(s) covering District employees. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits. Please note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

Important Dates for GASB 75 in this Report

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2022
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020, to June 30, 2021
Valuation Date	June 30, 2021



Executive Summary
 (Concluded)

Significant Results and Differences from the Prior Valuation

No benefit changes were reported to MacLeod Watts relative to those in place at the time the June 2019 valuation was prepared. We reviewed and updated certain assumptions used to project the OPEB liability. We collected updated census and premium data from which we determined “plan experience”, the differences between previously projected and current actual results. Investment experience was also recognized, with higher than expected return on trust assets.

The Net OPEB Liability on the current measurement date is higher than that reported one year ago. Section C. presents the new valuation results and provides additional information on the impact of the new assumptions and plan experience. See *Recognition Period for Deferred Resources* on page 13 for details on how these changes are recognized.

Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2022

The plan’s impact to Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. Different recognition periods apply to deferred resources depending on their origin. The plan’s impact on Net Position on the measurement date can be summarized as follows:

Items	For Reporting At Fiscal Year Ending June 30, 2022
Total OPEB Liability	\$ 12,693,026
Fiduciary Net Position	8,475,805
Net OPEB Liability	4,217,221
Deferred Outflows of Resources	2,280,091
Deferred Inflows of Resources	2,458,872
Impact on Statement of Net Position <i>Net OPEB Liability less Outflows plus Inflows</i>	\$ 4,396,002
OPEB Expense, FYE 6/30/2022	\$ 693,636

Important Notices

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District’s financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.

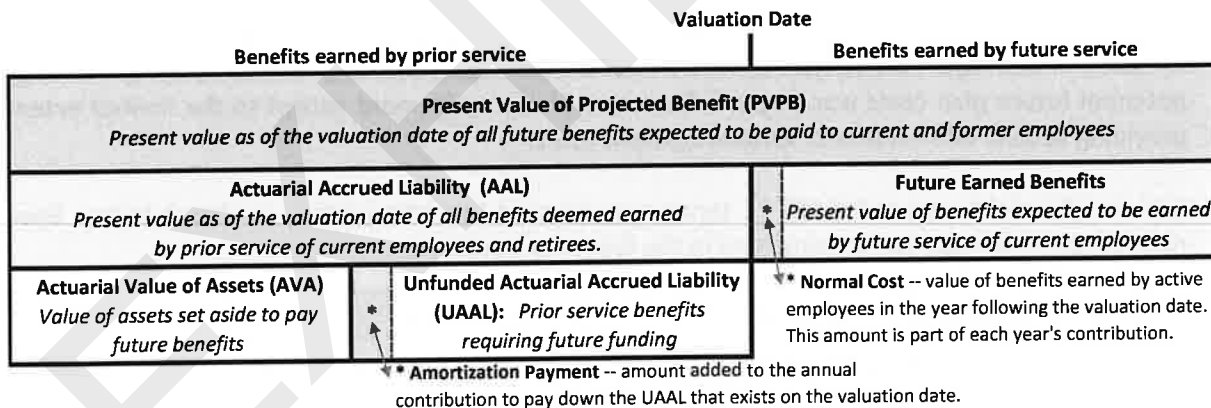


B. Valuation Process

This valuation is based on employee census data and benefits initially submitted by the District and clarified in various related communications. A summary of the employee data is provided in Section 1 and a summary of the plan benefits is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation has been performed in accordance with the process described below using the actuarial methods and assumptions described in Section 3 and is consistent with our understanding of Actuarial Standards of Practice.

In projecting benefit values and liabilities, we first determine an expected premium or benefit stream over each current retiree's or active employee's future retirement. Benefits may include both direct employer payments (explicit subsidies) and any implicit subsidies arising when retiree premiums are expected to be partially subsidized by premiums paid for active employees. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected dates when benefits will end. Assumptions regarding the probability that each employee will remain in service to receive benefits and the likelihood the employee will elect coverage for themselves and their dependents are also applied.

We then calculate a present value of these future benefit streams by discounting the value of each future expected employer payment back to the valuation date using the valuation discount rate. This present value is called the **Present Value of Projected Benefits (PVPB)** and represents the current value of all expected future plan payments to current retirees and current active employees. Note that this long-term projection does not anticipate entry of future employees.



The next step in the valuation process splits the Present Value of Projected Benefits into 1) the value of benefits already earned by prior service of current employees and retirees and 2) the value of benefits expected to be earned by future service of current employees. Actuaries employ an "attribution method" to divide the PVPB into prior service liabilities and future service liabilities. For this valuation we used the **Entry Age Normal** attribution method. This method is the most common used for government funding purposes and the only attribution method allowed for financial reporting under GASB 75.

We call the value of benefits deemed earned by prior service the **Actuarial Accrued Liability (AAL)**. Benefits deemed earned by service of active employees in a single year is called the **Normal Cost** of



Valuation Process

(Concluded)

benefits. The present value of all future normal costs (PVFNC) plus the Actuarial Accrued Liability will equal the Present Value of Projected Benefits (i.e., $PVPB = AAL + PVFNC$).

The difference between the value of trust assets (i.e., the Market Value of Assets), or a smoothed asset value (i.e., the Actuarial Value of Assets), and the Actuarial Accrued Liability yields the **Unfunded Actuarial Accrued Liability (UAAL)**. The UAAL represents, as of the valuation date, the present value of benefits already earned by past service that remain unfunded. A plan is generally considered “fully funded” when the UAAL is zero. The plan sponsor of a fully funded plan will still need to make future contributions for benefits earned by future service of active employees. But in a fully funded plan, the plan sponsor has set aside sufficient assets to pay for benefits that have been earned by past service of current retirees and active employees if all valuation assumptions are realized.

Future contributions by the District will fund 1) the remaining part of OPEB benefits earned by past service (the Unfunded Actuarial Accrued Liability) and 2) the value of benefits earned each year by service of active employees. Various strategies might be employed to pay down the UAAL such as longer or shorter amortization payments, and flat or escalating payments depending on the plan sponsors goals and funding philosophy.

Variation in Future Results

Please note that projections of future benefits over such long periods (frequently 70 or more years) which are dependent on numerous assumptions regarding future economic and demographic variables are subject to substantial revision as future events unfold. While we believe that the assumptions and methods used in this valuation are reasonable for the purposes of this report, the costs to the District reflected in this report are subject to future revision, perhaps materially. Demonstrating the range of potential future plan costs was beyond the scope of our assignment except to the limited extent of providing liability information at various discount rates.

Certain actuarial terms and GASB 75 terms may be used interchangeably, as shown below. Specific results from this valuation are provided in the following Section C.

Actuarial Terminology	GASB 75 Terminology
Present Value of Projected Benefits (PVPB)	<i>No equivalent term</i>
Actuarial Accrued Liability (AAL)	Total OPEB Liability (TOL)
Market Value of Assets (MVA)	Fiduciary Net Position
Actuarial Value of Assets (AVA)	<i>No equivalent term</i>
Unfunded Actuarial Accrued Liability (UAAL)	Net OPEB Liability
Normal Cost	Service Cost

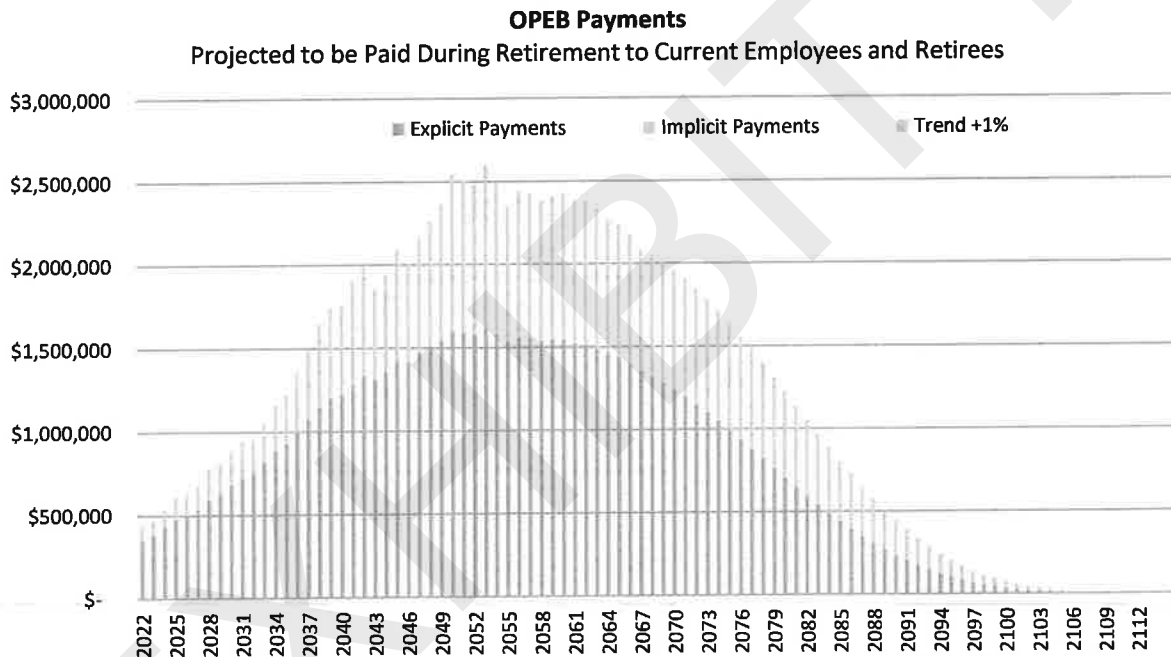


C. Valuation Results as of June 30, 2021

This section presents the basic results of our recalculation of the OPEB liability using the updated employee data, plan provisions and asset information provided to us for the June 2021 valuation. We described the general process for projecting all future benefits to be paid to retirees and current employees in the preceding Section. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Supporting Information, Section 3.

Lifetime healthcare benefits are paid for qualifying District retirees. Please see Supporting Information, Section 2 for details.

The following graph illustrates the annual other post-employment benefits projected to be paid on behalf of current retirees and current employees expected to retire from the District.



The amounts shown in green reflect the expected payment by the District toward retiree medical premiums while those in yellow reflect the implicit subsidy benefits (i.e., the excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage). The projections in gray reflect increases in benefit levels if healthcare trend were 1% higher.

The first 15 years of benefit payments from the graph above are shown in tabular form on page 20.

Liabilities relating to these projected benefits are shown beginning on the following page.



Valuation Results as of June 30, 2021
 (Continued)

This chart compares the results measured as of June 30, 2020, based on the prior valuation, with the results measured as of June 30, 2021, based on the current valuation.

Valuation Date	6/30/2019			6/30/2021		
	6/30/2021			6/30/2021		
	6/30/2020			6/30/2021		
Discount rate	7.05%			6.15%		
Number of Covered Employees						
Actives	91			93		
Retirees	31			32		
Total Participants	122			125		
OPEB Subsidy Type	Explicit	Implicit	Total	Explicit	Implicit	Total
Actuarial Present Value of Projected Benefits						
Actives	\$ 9,679,111	\$ 2,064,795	\$ 11,743,905	\$ 10,665,382	\$ 2,247,207	\$ 12,912,589
Retirees	4,129,603	360,925	4,490,528	3,964,563	300,903	4,265,466
Total APVPB	13,808,714	2,425,720	16,234,433	14,629,945	2,548,110	17,178,055
Total OPEB Liability (TOL)						
Actives	6,754,527	1,353,348	8,107,875	7,075,553	1,352,007	8,427,560
Retirees	4,129,603	360,925	4,490,528	3,964,563	300,903	4,265,466
TOL	10,884,130	1,714,273	12,598,403	11,040,116	1,652,910	12,693,026
Fiduciary Net Position	6,173,180			8,475,805		
Net OPEB Liability	6,425,223			4,217,221		
Service Cost	367,538			87,918		
For the period following the measurement date	455,456			383,473		

The ratio of trust assets to the Total OPEB Liability has increased from 49% to 66%. The Net OPEB Liability decreased by \$2,208,002 from that reported one year ago. Some of the change was expected and some was unexpected. Reasons for the change in the NOL are discussed on the following page.



Valuation Results as of June 30, 2021
(Concluded)

Expected NOL changes: The NOL was expected to decrease by \$90,471. The expected change reflects additional service and interest costs accruing for the period and decrease by benefits paid to retirees.

Unexpected NOL changes decreased the NOL by \$2,117,531 and fall into these categories:

- *Plan experience* recognizes results which are different than expected based on the prior valuation data and assumptions. Plan experience decreased the TOL by \$1,640,130 from what was previously projected. The primary reasons are shown in the chart below.
- *Assumption changes* collectively increased the TOL by \$771,290. These changes are listed below, with additional information provided on the last page in Supporting Information, Section 3.
- *Investment experience:* Trust asset return exceeded the expected earnings by \$1,248,691.

This chart reconciles results measured as of June 30, 2020, to results measured as of June 30, 2021.

Reconciliation of Changes During Measurement Period	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at Fiscal Year Ending 6/30/2021 <i>Measurement Date 6/30/2020</i>	\$ 12,598,403	\$ 6,173,180	\$ 6,425,223
Expected Changes During the Period:			
Service Cost	455,456		455,456
Interest Cost	906,259		906,259
Expected Investment Income		456,277	(456,277)
Employer Contributions		998,252	(998,252)
Administrative expenses		(2,343)	2,343
Benefit Payments	(398,252)	(398,252)	-
Total Expected Changes During the Period	963,463	1,053,934	(90,471)
Expected at Fiscal Year Ending 6/30/2022 <i>Measurement Date 6/30/2021</i>	\$ 13,561,866	\$ 7,227,114	\$ 6,334,752
Unexpected Changes During the Period:			
Change Due to Investment Experience		1,248,691	(1,248,691)
<i>Plan Experience:</i>			
Premiums, estimated claims, and caps other than expected	(1,415,199)		
Other plan experience	(224,931)		
Change Due to Plan Experience			(1,640,130)
<i>Assumption Changes:</i>			
Change in assumed trust return/discount rate	1,386,809		
Change in healthcare trend	(662,632)		
Valued post-65 pool liability for non Medicare Advantage plans	(17,867)		
Updated mortality improvement scale	64,980		
Change Due to Assumption Changes			771,290
Total Unexpected Changes During the Period	(868,840)	1,248,691	(2,117,531)
Balance at Fiscal Year Ending 6/30/2022 <i>Measurement Date 6/30/2021</i>	\$ 12,693,026	\$ 8,475,805	\$ 4,217,221



D. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year end June 30, 2022.

Components of Net Position and Expense

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2022	GLACVCD
<i>Measurement Date is June 30, 2021</i>	
Items Impacting Net Position:	
Total OPEB Liability	\$ 12,693,026
Fiduciary Net Position	<u>8,475,805</u>
Net OPEB Liability (Asset)	4,217,221
Deferred Outflows Due to:	
Assumption Changes	970,958
Plan Experience	118,653
Investment Experience	145,270
Deferred Contributions	1,045,210
Deferred Inflows Due to:	
Assumption Changes	-
Plan Experience	1,458,900
Investment Experience	<u>999,972</u>
Impact on Statement of Net Position, FYE 6/30/2022	<u>\$ 4,396,002</u>
<i>Net OPEB Liability less Outflows plus Inflows</i>	
Items Impacting OPEB Expense:	
Service Cost	\$ 455,456
Cost of Plan Changes	-
Interest Cost	906,259
Expected Earnings on Assets	(456,277)
Administrative expenses	2,343
Recognition of Deferred Outflows:	
Assumption Changes	158,745
Plan Experience	20,672
Investment Experience	51,997
Recognition of Deferred Inflows:	
Assumption Changes	-
Plan Experience	(181,230)
Investment Experience	<u>(264,329)</u>
OPEB Expense, FYE 6/30/2022	<u>\$ 693,636</u>



Accounting Information
(Continued)

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End <i>Measurement Date</i>	6/30/2021 <i>6/30/2020</i>	6/30/2022 <i>6/30/2021</i>	Change During Period
Total OPEB Liability	\$ 12,598,403	\$ 12,693,026	\$ 94,623
Fiduciary Net Position	<u>6,173,180</u>	<u>8,475,805</u>	<u>2,302,625</u>
Net OPEB Liability (Asset)	6,425,223	4,217,221	(2,208,002)
<i>Deferred Outflows Due to:</i>			
Assumption Changes	358,413	970,958	612,545
Plan Experience	139,325	118,653	(20,672)
Investment Experience	197,267	145,270	(51,997)
Deferred Contributions	998,252	1,045,210	46,958
<i>Deferred Inflows Due to:</i>			
Assumption Changes	-	-	-
Plan Experience	-	1,458,900	1,458,900
Investment Experience	<u>15,610</u>	<u>999,972</u>	<u>984,362</u>
Impact on Statement of Net Position <i>Net OPEB Liability less Outflows plus Inflows</i>	<u>\$ 4,747,576</u>	<u>\$ 4,396,002</u>	<u>\$ (351,574)</u>

Change in Net Position During the Fiscal Year

Impact on Statement of Net Position, FYE 6/30/2021	\$ 4,747,576
Plus OPEB Expense (Income)	693,636
Less Employer Contributions During Fiscal Year	<u>(1,045,210)</u>
Impact on Statement of Net Position, FYE 6/30/2022	<u>\$ 4,396,002</u>

OPEB Expense

GLACVCD Contributions During Fiscal Year	\$ 1,045,210
Deterioration (Improvement) in Net Position	<u>(351,574)</u>
OPEB Expense (Income), FYE 6/30/2022	<u>\$ 693,636</u>



Accounting Information
 (Continued)

Change in Fiduciary Net Position During the Measurement Period

	GLACVCD
Fiduciary Net Position at Fiscal Year Ending 6/30/2021 <i>Measurement Date 6/30/2020</i>	\$ 6,173,180
Changes During the Period:	
Investment Income	1,704,968
Employer Contributions	998,252
Administrative expenses	(2,343)
Benefit Payments	(398,252)
Net Changes During the Period	2,302,625
Fiduciary Net Position at Fiscal Year Ending 6/30/2022 <i>Measurement Date 6/30/2021</i>	\$ 8,475,805

Expected Long-term Return on Trust Assets

In March 2022, CalPERS updated the projected future investment returns for CERBT Strategy 1. CalPERS determined its returns using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). The target allocation and best estimates of geometric real rates of return published by CalPERS for each major class are split for years 1-5 and years 6 -20. We assumed that the returns for years 6 through 20 would continue in later years.

CERBT Strategy 1		Years 1-5			Years 6-20		
Major Asset Classification	Target Allocation	General Inflation Rate Assumption	1-5 Year Expected Real Rate of Return	Compound Return Yrs 1-5	General Inflation Rate Assumption	6-20 Year Expected Real Rate of Return	Compound Return Years 6-20
Global Equity	49%	2.40%	4.40%	6.80%	2.30%	4.50%	6.80%
Fixed Income	23%	2.40%	-1.50%	0.90%	2.30%	0.40%	2.70%
Global Real Estate(REITs)	20%	2.40%	3.00%	5.40%	2.30%	3.70%	6.00%
Treasury Inflation Protected Securities	5%	2.40%	-1.80%	0.60%	2.30%	0.50%	2.80%
Commodities	3%	2.40%	0.80%	3.20%	2.30%	1.10%	3.40%
Volatility	12.10%		weighted *	5.31%		weighted *	6.31%

* preliminary estimate, pending confirmation by CalPERS.

To derive the expected future trust return specifically for the District, we first adjusted CalPERS' future return expectations to align with the 2.5% general inflation assumption used in this report. Then applying the plan specific benefit payments to CalPERS' bifurcated return expectations, we determined the single equivalent long-term rate of return to be 6.15%.



Accounting Information
 (Continued)

Recognition Period for Deferred Resources

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 9.05 years is the period used to recognize such changes in the OPEB Liability arising during the current measurement period.

When applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

Liability changes attributable to benefit changes occurring during the period, if any, are recognized immediately.

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2022.

Greater Los Angeles County Vector Control District	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 970,958	\$ -
Differences Between Expected and Actual Experience	118,653	1,458,900
Net Difference Between Projected and Actual Earnings on Investments	-	854,702
Deferred Contributions	1,045,210	-
Total	\$ 2,134,821	\$ 2,313,602

In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2023	\$ (200,573)
2024	(199,553)
2025	(210,276)
2026	(297,259)
2027	(54,346)
Thereafter	(261,984)



Accounting Information
 (Continued)

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2022 is 6.15%. Healthcare Cost Trend Rate was assumed to start at 5.8% (increase effective January 1, 2023) and grade down to 3.9% for years 2076 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 5.15%	Current 6.15%	Current + 1% 7.15%
Total OPEB Liability	14,641,523	12,693,026	11,105,916
Increase (Decrease)	1,948,497		(1,587,110)
% Increase (Decrease)	15.4%		-12.5%
Net OPEB Liability (Asset)	6,165,718	4,217,221	2,630,111
Increase (Decrease)	1,948,497		(1,587,110)
% Increase (Decrease)	46.2%		-37.6%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
Total OPEB Liability	10,873,926	12,693,026	14,995,688
Increase (Decrease)	(1,819,100)		2,302,662
% Increase (Decrease)	-14.3%		18.1%
Net OPEB Liability (Asset)	2,398,121	4,217,221	6,519,883
Increase (Decrease)	(1,819,100)		2,302,662
% Increase (Decrease)	-43.1%		54.6%



Accounting Information
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Results for years since GASB 75 was implemented (fiscal years 2018 through 2022) are shown in the table.

Fiscal Year Ending	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Measurement Date	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount Rate on Measurement Date	6.15%	7.05%	7.05%	7.05%	7.28%
Total OPEB liability					
Service Cost	\$ 455,456	\$ 442,190	\$ 395,435	\$ 363,525	\$ 352,082
Interest	906,259	843,072	839,175	781,820	726,872
Changes of benefit terms	-	-	(1,178,810)	-	-
Differences between expected and actual experience	(1,640,130)	-	180,669	-	-
Changes of assumptions	771,290	-	183,429	374,557	-
Benefit payments	(398,252)	(406,270)	(416,484)	(359,327)	(311,901)
Net change in total OPEB liability	94,623	878,992	3,414	1,160,575	767,053
Total OPEB liability - beginning	12,598,403	11,719,411	11,715,997	10,555,422	9,788,369
Total OPEB liability - ending (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
Benefit payments	(398,252)	(406,270)	(416,484)	(359,327)	(311,901)
Administrative Expenses	(2,343)	(2,634)	(965)	(1,919)	(1,463)
Other Expenses	-	-	-	(4,784)	-
Net change in plan fiduciary net position	2,302,625	791,467	883,644	883,158	886,790
Plan fiduciary net position - beginning	6,173,180	5,381,713	4,498,069	3,614,911	2,728,121
Plan fiduciary net position - ending (b)	\$ 8,475,805	\$ 6,173,180	\$ 5,381,713	\$ 4,498,069	\$ 3,614,911
Net OPEB liability - ending (a) - (b)	\$ 4,217,221	\$ 6,425,223	\$ 6,337,698	\$ 7,217,928	\$ 6,940,511
Covered-employee payroll	\$ 6,929,578	\$ 6,758,041	\$ 6,296,737	\$ 5,603,677	\$ 5,405,439
Net OPEB liability as a % of covered-employee payroll	60.86%	95.08%	100.65%	128.81%	128.40%



Accounting Information
 (Continued)

Schedule of Contributions

The chart below shows the Actuarially Determined Contribution (ADC), the District's contribution, and the excess or shortfall.

Fiscal Year Ending	2022	2021	2020	2019	2018
Actuarially Determined Contribution	\$ 1,031,467	\$ 1,009,988	\$ 955,134	\$ 928,947	\$ 926,042
Contributions in relation to the actuarially determined contribution	1,045,210	998,252	1,006,270	1,016,484	959,327
Contribution deficiency (excess)	\$ (13,743)	\$ 11,736	\$ (51,136)	\$ (87,537)	\$ (33,285)
Covered employee payroll	\$ 7,389,388	\$ 6,929,578	\$ 6,758,041	\$ 6,296,737	\$ 5,603,677
Contributions as a percentage of covered employee payroll	14.14%	14.41%	14.89%	16.14%	17.12%

Notes to Schedule

Valuation Date	6/30/2019	6/30/2017
Actuarial cost method	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay
Amortization method	30 year closed	30 year closed Level % of Pay
Amortization period	17 yrs remain 18 yrs remain	19 yrs remain 20 yrs remain 21 yrs remain
Asset valuation method	Market Value	Market Value
Inflation	2.50%	2.75%
Healthcare cost trend rates	5.4% in 2021, step down .1% per year to 4.0% by 2076	7.5% in 2019, step down .5% per year to 5.0% by 2024
Salary increases	3.00%	3.25%
Investment rate of return	6.95%	7.28%
Retirement age	50 to 75	50 to 75
Mortality	2017 CalPERS Experience Study	2014 CalPERS Experience Study
Mortality Improvement	MW Scale 2020	MW Scale 2017



Accounting Information
 (Continued)

Detail of Changes to Net Position

The chart below details changes to all components of Net Position.

Greater Los Angeles County Vector Control District	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2021 <i>Measurement Date 6/30/2020</i>	\$ 12,598,403	\$ 6,173,180	\$ 6,425,223	\$ 358,413	\$ 139,325	\$ 197,267	\$ 998,252	\$ -	\$ -	\$ 15,610	\$ 4,747,576
Changes During the Period:											
Service Cost	455,456		455,456								455,456
Interest Cost	906,259		906,259								906,259
Expected Investment Income		456,277	(456,277)								(456,277)
Employer Contributions		998,252	(998,252)								(998,252)
Changes of Benefit Terms		(2,343)	2,343								2,343
Administrative expenses		(398,252)									
Benefit Payments	(398,252)										
Assumption Changes	771,290		771,290	771,290							
Plan Experience	(1,640,130)		(1,640,130)		(20,672)	(51,997)	(998,252)				
Investment Experience		1,248,691	(1,248,691)	(158,745)			1,045,210			1,248,691	
Recognized Deferred Resources										(264,329)	
Employer Contributions in Fiscal Year											
Net Changes in Fiscal Year 2021-2022	94,623	2,302,625	(2,208,002)	612,545	(20,672)	(51,997)	46,958	-	1,458,900	984,362	(351,574)
Balance at Fiscal Year Ending 6/30/2022 <i>Measurement Date 6/30/2021</i>	\$ 12,693,026	\$ 8,475,805	\$ 4,217,221	\$ 970,958	\$ 118,653	\$ 145,270	\$ 1,045,210	\$ -	\$ 1,458,900	\$ 999,972	\$ 4,396,002



Accounting Information
 (Continued)

Schedule of Deferred Outflows and Inflows of Resources

A listing of all deferred resource bases used to develop the Net Position and OPEB Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2021

Date Created	Deferred Resource			Balance as of Jun 30, 2021	Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:							
	Created Due To	Initial Amount	Period (Yrs)		Annual Recognition	2020-21 (FYE 2022)	2021-22 (FYE 2023)	2022-23 (FYE 2024)	2023-24 (FYE 2025)	2024-25 (FYE 2026)	2025-26 (FYE 2027)	Thereafter
6/30/2017	Investment Earnings Assumption	Greater than Expected	5.00	\$ (67,859)	\$ (13,572)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6/30/2018	Changes	Liability	7.13	374,557	52,533	52,533	52,533	52,533	52,533	6,826	-	-
6/30/2018	Investment Earnings Assumption	Greater than Expected	5.00	(5,099)	(1,020)	(1,019)	-	-	-	-	-	-
6/30/2019	Experience Assumption	Liability	8.74	180,669	20,672	20,672	20,672	20,672	20,672	20,672	20,672	15,293
6/30/2019	Changes	Liability	8.74	183,429	20,987	20,987	20,987	20,987	20,987	20,987	20,987	15,533
6/30/2019	Investment Earnings Assumption	Less than Expected	5.00	53,621	10,724	10,724	10,724	10,725	-	-	-	-
6/30/2020	Investment Earnings Assumption	Less than Expected	5.00	206,367	41,273	41,273	41,273	41,275	-	-	-	-
6/30/2021	Experience Assumption	Liability	9.05	(1,640,130)	(181,230)	(181,230)	(181,230)	(181,230)	(181,230)	(181,230)	(181,230)	(552,750)
6/30/2021	Changes	Liability	9.05	771,290	85,225	85,225	85,225	85,225	85,225	85,225	85,225	259,940
6/30/2021	Investment Earnings Assumption	Greater than Expected	5.00	(1,248,691)	(249,738)	(249,738)	(249,738)	(249,738)	(249,738)	(249,739)	-	-



Accounting Information
 (Continued)

Detail of District Contributions to the Plan

District contributions to the Plan occur as benefits are paid to or on behalf of retirees. Benefit payments may occur in the form of direct payments for premiums (“explicit subsidies”) and/or indirect payments to retirees in the form of higher premiums for active employees (“implicit subsidies”). Note that the implicit subsidy contribution does not represent cash payments to retirees, but rather the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For details, see Addendum 1 – Important Background Information.

Benefits and other contributions paid by the District during the measurement period are shown below.

For the Measurement Period, Jul 1, 2020 thru Jun 30, 2021	GLACVCD
Employer	
(a) Contribution To Trust	\$ 600,000
(b) Benefits Paid Directly to Retirees	320,811
(c) Implicit Subsidy Payment	77,441
Trust	
(d) Benefits Paid Directly to Retirees	-
(e) Reimbursements to Employer	-
<i>Total Benefits Paid During MP, (b)+(c)+(d)</i>	398,252
<i>Employer Contribution During MP, (a)+(b)+(c)-(e)</i>	998,252

Contributions made by the District after the measurement date but prior to the current fiscal year end are shown below.

For the Fiscal Year, Jul 1, 2021 thru Jun 30, 2022	GLACVCD
Employer	
(f) Contribution To Trust	\$ 600,000
(g) Benefits Paid Directly to Retirees	345,172
(h) Implicit Subsidy Payment	100,038
Trust	
(i) Benefits Paid Directly to Retirees	-
(j) Reimbursements to Employer	-
<i>Total Benefits Paid During FY, (g)+(h)+(i)</i>	445,210
<i>Employer Contribution During FY, (f)+(g)+(h)-(j)</i>	1,045,210



Accounting Information

(Continued)

Projected Benefit Payments (15-year projection)

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

Projected Annual Benefit Payments							
Fiscal Year Ending June 30	Explicit Subsidy			Implicit Subsidy			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2022	\$ 345,172	\$ -	\$ 345,172	\$ 100,038	\$ -	\$ 100,038	\$ 445,210
2023	313,106	72,428	385,534	54,062	26,763	80,825	466,359
2024	318,048	110,202	428,250	53,917	42,045	95,962	524,212
2025	320,691	157,469	478,160	52,525	62,958	115,483	593,643
2026	303,381	200,451	503,832	24,701	80,876	105,577	609,409
2027	295,680	241,820	537,500	18,571	96,138	114,709	652,209
2028	301,610	293,830	595,440	21,706	124,343	146,049	741,489
2029	299,952	328,012	627,964	20,508	116,514	137,022	764,986
2030	304,364	376,925	681,289	23,575	120,422	143,997	825,286
2031	291,446	433,653	725,099	14,010	128,811	142,821	867,920
2032	285,065	463,744	748,809	10,803	109,965	120,768	869,577
2033	286,081	528,529	814,610	12,228	118,705	130,933	945,543
2034	286,226	596,295	882,521	13,806	139,311	153,117	1,035,638
2035	265,245	661,152	926,397	-	151,833	151,833	1,078,230
2036	262,639	735,941	998,580	-	193,030	193,030	1,191,610

The amounts shown in the Explicit Subsidy section of the table reflect the expected payment by the District toward retiree medical premiums in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date ("current retirees") and those expected to retire after the valuation date ("future retirees").

The amounts shown in the Implicit Subsidy table reflect the expected excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage. These amounts are also shown separately and in total for those currently retired on the valuation date and for those expected to retire in the future.

These projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).



Accounting Information
(Concluded)

Sample Journal Entries

OPEB Accounts at Beginning of Fiscal Year	By Source		Sources Combined	
	Debit	Credit	Debit	Credit
Net OPEB Liability		6,425,223		6,425,223
<i>Deferred Outflow:</i>				
Assumption Changes	358,413			
Plan Experience	139,325			
Investment Experience	197,267			
Contribution Subsequent to MD	998,252			
Deferred Outflows			1,693,257	
<i>Deferred Inflow:</i>				
Assumption Changes		-		
Plan Experience		-		
Investment Experience		15,610		
Deferred Inflows				15,610
Record Benefits Paid to Retirees	Debit			Credit
Net OPEB Liability	345,172			345,172
Cash				345,172
Record Contributions to the Trust	Debit			Credit
Net OPEB Liability	600,000			600,000
Cash				600,000
Record Implicit Subsidy Payment	Debit			Credit
Net OPEB Liability	100,038			100,038
Premium Expense				100,038
Record End of Year Updates to OPEB Accounts				
	Debit	Credit	Debit	Credit
Net OPEB Liability	1,162,792		1,162,792	
<i>Deferred Outflow:</i>				
Assumption Changes	612,545			
Plan Experience		20,672		
Investment Experience		51,997		
Contribution Subsequent to MD	46,958			
Deferred Outflows			586,834	
<i>Deferred Inflow:</i>				
Assumption Changes		-		
Plan Experience		1,458,900		
Investment Experience		984,362		
Deferred Inflows				2,443,262
OPEB Expense	693,636		693,636	



E. Funding Information

The employer's OPEB funding policy and level of contributions to an irrevocable OPEB trust directly affects the discount rate which is used to calculate the OPEB liability to be reported in the employer's financial statements. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes. Prefunding also improves the security of benefits for current and potential future recipients and contributes to intergenerational taxpayer equity by better matching the cost of the benefits to the service years in which they are "earned" and which correspond to years in which taxpayers benefit from those services.

Paying Down the UAAL

Once an employer decides to prefund, a decision must be made about how to pay for benefits related to accumulated prior service that have not yet been funded (the UAAL³). This is most often, though not always, handled through structured amortization payments. The period and method chosen for amortizing this unfunded liability can significantly affect the Actuarially Determined Contribution (ADC) or other basis selected for funding the OPEB program.

Much like paying off a mortgage, when the AAL exceeds plan assets, choosing a longer amortization period to pay off the UAAL means smaller payments, but the payments will be required for more years; plan investments will have less time to work toward helping reduce required contribution levels. When the plan is in a surplus position, the reverse is true, and a longer amortization period is usually preferable.

There are several ways the amortization payment can be determined. The most common methods are calculating the amortization payment as a level dollar amount or as a level percentage of payroll. The employer might also choose to apply a shorter period when the UAAL only when it is positive, i.e., when trust assets are lower than the AAL, but opt for a longer period or to exclude amortization of a negative UAAL, when assets exceed the AAL. The entire UAAL may be amortized as one single component or may be broken into multiple components reflecting the timing and source of each change, such as those arising from assumption changes, benefit changes and/or liability or investment experience.

The amortization period(s) should not exceed the number of years which would allow current trust assets plus future contributions and earnings to be sufficient to pay all future benefits and trust expenses each year. Prefunding of OPEB is optional and contributions at any level are permitted. However, if trust sufficiency is not expected, a discount rate other than the assumed trust return will likely be required for accounting purposes.

Funding and Prefunding of the Implicit Subsidy

An implicit subsidy liability is created when retiree medical claims are expected to exceed the premiums charged for retiree coverage. Recognition of the estimated implicit subsidy each year is handled by an accounting entry, reducing the amount paid for active employees and shifting that amount to be treated as a retiree healthcare expense/contribution (see Sample Journal Entries). The implicit subsidy is a true benefit to the retiree but can be difficult to see when medical premiums are set as a flat rate for both actives and pre-Medicare retirees.

³ We use actuarial, rather than accounting, terminology to describe the components used to develop the ADCs.



Funding Information

(Continued)

This might lead some employers to believe the benefit is not real or is merely an accounting construct, and thus to forgo prefunding of retiree implicit benefits.

Consider what would happen if the retiree premiums were based only on expected retiree claims experience. Almost certainly, retiree premiums would increase while premiums for active employees would go down if the active premiums no longer had to help support the higher retiree claims. *Who would pay the increases in retiree premiums?* Current plan documents and bargaining agreements would have to be consulted. Depending on circumstances, the increase in retiree premiums might remain the responsibility of the employer, pass entirely to the retirees, or some blending of the two. The answer would determine whether separate retiree-only premium rates would result in a higher or lower employer OPEB liability. In the current premium structure, with blended active and pre-Medicare retiree premiums, the employer is clearly, though indirectly, paying the implicit retiree cost.

The prefunding decision is complex. OPEB materiality, budgetary concerns, desire to use the full trust rate in developing the liability for GASB 75, and other factors must be weighed by each employer. Since prefunding OPEB benefits is not required, each employer's OPEB prefunding strategy will depend on how they balance these competing perspectives.

Development of the Actuarially Determined Contributions

The District has approved development of ADCs based on the following two components, which are then adjusted with interest to each fiscal year end:

- The amounts attributed to service performed in the current fiscal year (the normal cost) and
- Amortization of the unfunded actuarial accrued liability (UAAL) over a closed 30-year period. Amortization payments are determined on a level % of pay basis; 17 years remain for FYE 2022.

Actuarially Determined Contributions, developed as described above for the District's fiscal years ending June 30, 2023, and 2024 are shown the exhibit on the next page. These ADCs incorporate both explicit (cash benefit) and implicit subsidy benefit liabilities. Contributions credited toward meeting the ADC will be comprised of:

- 1) direct payments to insurers toward retiree premiums, to the extent not reimbursed to the District by the trust; plus
- 2) each year's implicit subsidy payment; and
- 3) contributions to the OPEB trust.

ADCs determined on this basis should provide for trust sufficiency, based on the current plan provisions and census data, provided all assumptions are exactly realized and if the District contributes 100% or more of the ADC each year. When an agency commits to funding the trust at or above the ADC, the expected long-term trust return may be used as the discount rate in determining the plan liability for accounting purposes. Trust sufficiency cannot be guaranteed to a certainty, however, because of the non-trivial risk that the assumptions used to project future benefit liabilities may not be realized.



Funding Information

(Continued)

We develop the Actuarially Determined Contributions (ADCs) for fiscal years ending June 30, 2023, and June 30, 2024, from the results of this valuation. The ADC for fiscal year end June 30, 2022, was developed from the prior (2019) valuation and we have included this for reference as well.

Valuation date	6/30/2019	6/30/2021	
Discount rate	6.95%	6.15%	
Number of Covered Employees			
Actives	91	93	
Retirees	31	32	
Total Participants	122	125	
For fiscal year ending	6/30/2022	6/30/2023	6/30/2024
Actuarial Present Value of Projected Benefits	\$ 17,152,215	\$ 17,795,409	\$ 18,409,127
Actuarial Accrued Liability (AAL)			
Actives	9,189,465	9,397,763	10,393,376
Retirees	4,445,218	4,141,537	4,017,783
Total AAL	13,634,683	13,539,300	14,411,159
Actuarial Value of Assets	7,440,615	7,939,449	9,046,175
Unfunded AAL (UAAL)	6,194,068	5,599,851	5,364,984
UAAL Amortization method	Level % of Pay	Level % of Pay	Level % of Pay
Remaining amortization period (years)	17	16	15
Amortization Factor	12.7955	12.8878	12.2513
Actuarially Determined Contribution (ADC)			
Normal Cost	\$ 480,355	\$ 489,771	\$ 504,464
Amortization of UAAL	484,082	434,508	437,910
Interest to fiscal year end	67,029	27,998	28,545
Total ADC	1,031,466	952,277	970,919

As described on the prior page, OPEB funding consists of 3 different sources. The chart below estimates how these 3 contribution sources would apply toward satisfying the ADC for each of these years.

1 Implicit subsidy contribution	\$ 100,038	\$ 80,825	\$ 95,962
Additional payments needed to meet ADC	931,428	871,452	874,957
2 Estimated agency paid premiums for retirees	345,172	385,534	428,250
3 Estimated agency contribution to OPEB trust	600,000	600,000	600,000
Total Expected Employer Contributions (1+2+3)	1,045,210	\$ 1,066,359	\$ 1,124,212

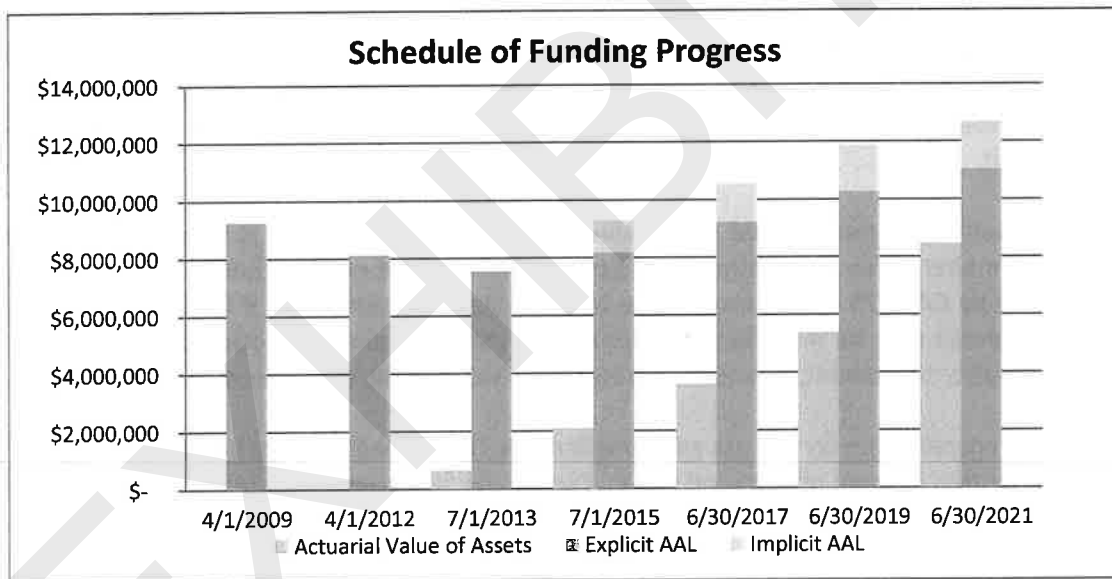
Actual OPEB contributions are shown for fiscal year 2022. The estimated trust contributions shown in years 2023 and 2024 were provided by the District.



Funding Information
(Concluded)

In this section, we provide a review of key components of valuation results from 2009 through 2021.

Schedule of Funding Progress							
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)	Discount Rate
4/1/2009	\$ -	\$ 9,264,648	\$ 9,264,648	0.0%	\$ 3,959,812	234.0%	4.50%
4/1/2012	\$ -	\$ 8,133,854	\$ 8,133,854	0.0%	\$ 4,695,938	173.2%	7.50%
7/1/2013	\$ 657,157	\$ 7,550,654	\$ 6,893,497	8.7%	\$ 4,903,593	140.6%	7.50%
7/1/2015	\$ 2,098,826	\$ 9,292,020	\$ 7,193,194	22.6%	\$ 4,914,469	146.4%	7.28%
6/30/2017	\$ 3,614,911	\$ 10,555,422	\$ 6,940,511	34.2%	\$ 5,405,439	128.4%	7.28%
6/30/2019	\$ 5,381,713	\$ 11,876,978	\$ 6,495,265	45.3%	\$ 6,296,737	103.2%	6.95%
6/30/2021	\$ 8,475,805	\$ 12,693,026	\$ 4,217,221	66.8%	\$ 6,929,578	60.9%	6.15%



Significant changes during this period include:

- **April 1, 2012:** Discount rate increased to reflect District’s prefunding strategy (reduced AAL); largely offset by *unfavorable* plan experience
- **July 1, 2015:** AAL increased primarily due to (a) first time recognition of the implicit subsidy liability relating to medical coverage and (b) decrease in discount rate
- **June 30, 2017:** AAL increase from updated healthcare trend and change in assumed spouse coverage; offset by update to mortality projection scale and favorable plan experience
- **June 30, 2019:** AAL increase from decrease in expected trust return/discount rate, higher assumed healthcare trend and updated demographic assumptions; offset by favorable plan experience
- **June 30, 2021:** AAL increase from decrease in expected trust return/discount rate; offset slightly from favorable plan experience and updated healthcare trend



F. Certification

The primary purposes of this report are: (1) to provide actuarial information of the other postemployment benefits (OPEB) provided by the Greater Los Angeles County Vector Control District (the District) in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75); and (2) to provide Actuarially Determined Contributions for prefunding of this program in conformity with the District's OPEB funding policy. The District is not required to contribute the ADC shown in this report and we make no representation that it will, in fact, fund the OPEB trust at any particular level).

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75 and in accordance with the District's stated OPEB funding policy. Results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

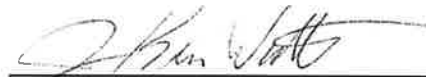
This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions: the District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. The signing actuary is a member of the American Academy of Actuaries and meets the qualification standards for rendering this opinion.

Signed: September 6, 2022



Catherine L. MacLeod, FSA, FCA, EA, MAAA



J. Kevin Watts, FSA, FCA, MAAA



G. Supporting Information

Section 1 - Summary of Employee Data

Active employees: The District reported 93 active members in the data provided to us for the June 2021 valuation. Of these, 81 were currently enrolled in the medical program, with 12 waiving coverage.

Distribution of Benefits-Eligible Active Employees								
Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25	1	3					4	4%
25 to 29	5	9					14	15%
30 to 34	1	10	2				13	14%
35 to 39		3	4	2	1		10	11%
40 to 44		3	3	2	6		14	15%
45 to 49		3	1	2	2	3	11	12%
50 to 54		1			1	3	5	5%
55 to 59		1	1	6		5	13	14%
60 to 64		1	1	2	1	1	6	6%
65 to 69				2		1	3	3%
70 & Up							0	0%
Total	7	34	12	16	11	13	93	100%
Percent	8%	37%	13%	17%	12%	14%	100%	

Valuation	June 2019	June 2021
Average Attained Age for Actives	42.4	42.8
Average Years of Service	8.7	9.9

Retirees: There are also 32 retirees receiving benefits under this program on the valuation date. Their current ages are summarized in the chart at right, as well as the average age at retirement.

Retirees by Age		
Current Age	Number	Percent
Below 50	0	0%
50 to 54	0	0%
55 to 59	2	6%
60 to 64	4	13%
65 to 69	5	16%
70 to 74	9	28%
75 to 79	7	22%
80 & up	5	16%
Total	32	100%
Average Age:		
On 6/30/2021	72.4	
At retirement	61.0	

Summary of Plan Member Counts: The numbers of those members currently or potentially eligible to receive benefits under the OPEB plan are required to be reported in the notes to the financial statements.

Summary of Plan Member Counts	
Number of active plan members	93
Number of inactive plan members currently receiving benefits	32
Number of inactive plan members entitled to but not receiving benefits	4



Supporting Information

(Continued)

Section 1 - Summary of Employee Data

(continued)

The chart below reconciles the number of actives and retirees included in the June 2019 valuation of the District plan with those included in the June 2021 valuation:

Reconciliation of Client Plan Members Between Valuation Dates					
Status	Covered Actives	Waiving Actives	Covered Retirees	Covered Surviving Spouses	Total
Number reported as of June 30, 2019	81	10	27	4	122
New employees	5	4			9
Separated employees	(4)	(2)			(6)
New retiree, elected coverage	(1)		1		0
Deceased			(2)	2	0
Number reported as of June 30, 2021	81	12	26	6	125

The number of active plan members increased by 2, or about 2%. The number of covered retirees increased by 1, representing a 3% increase. There was one new retirement between valuation dates. As expected, this retiree elected to continue District coverage and is receiving a subsidy from the District.

Benefits provided under this program vary based on the employee's or retiree's date of employment with the District. The chart below summarizes the number of active and retired in each benefit tier. A description of the benefits for each tier begins on the following page.

Participants by Benefit Tier				
Tier	Corresponding Hire Dates for Tier	Active	Retired	Total
Tier I	Before 2/1/2009	31	31	62
Tier II	On/before 2/1/2009 and before 1/1/2013	13	1	14
Tier III	On/before 1/1/2013 and before 1/1/2019	28	0	28
Tier IV	On or after 1/1/2019	21	0	21
Totals		93	32	125



Supporting Information
 (Continued)

Section 2 - Summary of Retiree Benefit Provisions

OPEB provided: The District provides lifetime retiree medical, and (limited) dental and vision benefits.

Access to coverage: Medical coverage is currently provided through CalPERS as permitted under the Public Employees’ Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, for PEPRAs employees) with 5 years of State or public agency service or (b) an approved disability retirement. The employee must begin his or her retirement warrant within 120 days of terminating employment with the District to be eligible to continue medical coverage through the District and be entitled to the employer subsidy described below.

If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement or during any future open enrollment period. Coverage may be continued at the retiree’s option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage and may be eligible for subsidized benefits.

Medical benefits provided by the District: The retiree medical benefits paid by the District are a combination of amounts provided through a PEMHCA resolution and those provided under the Agency’s retiree “Health Premium Reimbursement Plan”.

- All employees who retire from the District, satisfy the requirements under “Access to Coverage” above and elect to continue medical coverage through CalPERS in retirement will receive the required PEMHCA minimum employer contribution (the MEC)⁴. Benefits continue to a covered surviving spouse, if the spouse is entitled to survivor benefits under the retirement program. The MEC was \$143 per month in 2021 and increased to \$149 per month in 2022.
- **Tier I:** For employees hired before February 1, 2009, the District pays 100% of the monthly CalPERS medical premium for the retiree and his or her dependents for any plan selected. The District pays the MEC directly to CalPERS and provides the remaining balance to the retiree via direct reimbursement.
- **Tiers II and III:** For employees hired after February 1, 2009, and before January 1, 2019, the District’s contribution toward retiree medical benefits is determined as the lesser of (a) and (b):
 - (a) 100% of the medical plan premiums for the retiree and his or her eligible dependents and
 - (b) The “100/90” formula benefit caps multiplied by the vesting percent. The vesting percent is based on years of CalPERS membership (but at least 5 years with the District). The vesting percentages applied to the maximum benefit amounts are as follows:

Years of Qualifying Service	Less than 10	10	11	12	13	14	15	16	17	18	19	20 or more
Vested Percent	0%	50%	55%	60%	65%	70%	75%	80%	85%	90%	95%	100%

⁴ The District has stated that additional healthcare benefits in excess of the MEC are provided to active employees through a pre-tax flexible benefit plan. It is our understanding that such additional benefits are not required to be provided to retired employees to meet PEMHCA requirements.



Supporting Information
 (Continued)

Section 2 - Summary of Retiree Benefit Provisions

- **Tier II and III (concluded)**

The monthly “100/90 formula” caps for 2022 are shown in the chart to the right:

Subsidy for the 100/90 Formula			
Year	Retiree	Retiree + 1	Retiree + 2
2022	\$816.00	\$1,548.00	\$1,983.00

The District pays the PEMHCA MEC directly to CalPERS and provides the remaining balance (if any) to the retiree via direct reimbursement.

Tier II and III employees who retire from the District with less than 10 years of PERS service receive only the PEMHCA MEC benefit.

- **Tier IV:** Retirees hired on or after January 1, 2019, who continue the District’s medical coverage receive only the PEMHCA MEC benefit.

Dental and vision coverage: The District pays 100% of the dental and vision premiums for Tier I retirees and his or her eligible dependents for the retiree’s lifetimes (or until eligibility for coverage ends). Dental and vision coverage is not provided to any other Tiers.

Current premium rates: The 2022 CalPERS monthly medical plan rates in the Region 3 rate group are shown in the table below. If different rates apply where the member resides outside of this area, those rates are reflected in the valuation, but not listed here. The CalPERS administration fee is assumed to be expensed each year and has not been projected as an OPEB liability in this valuation.

Region 3 2022 Health Plan Rates						
Plan	Actives and Pre-Med Retirees			Medicare Eligible Retirees		
	Ee Only	Ee & 1	Ee & 2+	Ee Only	Ee & 1	Ee & 2+
Anthem Traditional HMO	935.57	1,871.14	2,432.48	360.19	720.38	1,281.72
Blue Shield Access+ HMO	779.87	1,559.74	2,027.66	353.11	706.22	1,174.14
Kaiser HMO	719.78	1,439.56	1,871.43	302.53	605.06	1,036.93
PERS Platinum	863.37	1,726.74	2,244.76	381.94	763.88	1,281.90
UHC Alliance HMO*	771.85	1,543.70	2,006.81	347.21	694.42	1,157.53

*Medicare rates shown are for UHC Medicare Advantage Edge

2022 Dental & Vision Rates			
	Single Party	Two Party	Family
Dental	\$ 67.44	\$ 127.08	\$ 183.92
Vision	9.76	24.88	



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. Actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

Important Dates

Valuation Date	June 30, 2021
Fiscal Year End	June 30, 2022
GASB 75 Measurement Date	June 30, 2021 (last day of the prior fiscal year)

Valuation Methods

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.

Development of Age-related Medical Premiums

Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves can be found in MacLeod Watts's Age Rating Methodology (Addendum 2 to this report).

Pre-Medicare retiree premiums are blended with premiums for active members. Medicare-eligible retirees are covered by plans which are rated solely on the experience of Medicare retirees with no subsidy by active employee premiums.

Monthly baseline premium costs were set equal to the active single premiums shown in the chart in Section 2. Representative claims costs derived from the dataset provided by CalPERS are shown in the chart on the following page. Age-based claims were applied (a) for all retirees not yet eligible for Medicare and (b) for Medicare retirees receiving benefits in excess of the PEMHCA minimum *and* covered by Medicare Supplement plans.



**Supporting Information
 (Continued)**

Section 3 - Actuarial Methods and Assumptions

**Development of Age-related
 Medical Premiums (continued)**

Region	Medical Plan	Expected Monthly Claims by Medical Plan for Selected Ages - Male													
		Non-Medicare Retirees							Medicare Retirees						
		50	53	56	59	62	65	70	75	80	85	90	95		
Region 1	Kaiser HMO	873	1,030	1,196	1,371	1,558	303	303	303	303	303	303	303	303	303
Region 2	Blue Shield Access+ HMO	825	973	1,130	1,296	1,473	353	353	353	353	353	353	353	353	353
	PERS Platinum PPO	597	704	818	937	1,065	340	340	340	340	340	340	340	340	340
Region 3	Anthem Traditional HMO	948	1,118	1,299	1,488	1,692	360	360	360	360	360	360	360	360	360
	Blue Shield Access+ HMO	728	858	997	1,142	1,298	353	353	353	353	353	353	353	353	353
	Kaiser HMO	732	863	1,002	1,148	1,305	303	303	303	303	303	303	303	303	303
Out of State	PERS Platinum PPO	585	690	801	918	1,044	340	340	340	340	340	340	340	340	340
	UHC Alliance HMO	775	914	1,061	1,217	1,383	310	310	310	310	310	310	310	310	310
	PERS Platinum	634	748	869	996	1,132	344	344	344	344	344	344	344	344	344
Region	Medical Plan	Expected Monthly Claims by Medical Plan for Selected Ages - Female													
		Non-Medicare Retirees							Medicare Retirees						
		50	53	56	59	62	65	70	75	80	85	90	95		
Region 1	Kaiser HMO	1,082	1,189	1,279	1,382	1,523	303	303	303	303	303	303	303	303	303
Region 2	Blue Shield Access+ HMO	1,023	1,123	1,209	1,306	1,440	353	353	353	353	353	353	353	353	353
	PERS Platinum PPO	740	813	874	945	1,042	329	329	329	329	329	329	329	329	329
Region 3	Anthem Traditional HMO	1,175	1,290	1,389	1,500	1,654	360	360	360	360	360	360	360	360	360
	Blue Shield Access+ HMO	902	990	1,066	1,151	1,269	353	353	353	353	353	353	353	353	353
	Kaiser HMO	907	996	1,071	1,158	1,276	303	303	303	303	303	303	303	303	303
Out of State	PERS Platinum PPO	725	796	857	926	1,021	291	291	291	291	291	291	291	291	291
	UHC Alliance HMO	960	1,055	1,135	1,227	1,352	265	265	265	265	265	265	265	265	265
	PERS Platinum	786	863	929	1,004	1,106	294	294	294	294	294	294	294	294	294



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

Economic Assumptions

Long Term Return on Assets/
 Discount Rate

As of June 30, 2021: 6.15%, net of plan investment expenses
 As of June 30, 2020: 7.05% (accounting) and 6.95% (funding),
 net of plan investment expenses

General Inflation Rate

2.5% per year

Salary Increase

3.0% per year; since benefits do not depend on salary, this is
 used to allocate the cost of benefits between service years.

Healthcare Trend

Medical plan premiums and claims costs by age are assumed to
 increase once each year. Increases over the prior year's levels
 were derived using the Getzen model and are assumed to be
 effective on the dates shown in the chart below.

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2022	Actual	2044-2049	4.7%
2023	5.8%	2050-2059	4.6%
2024	5.6%	2060-2066	4.5%
2025	5.4%	2067-2068	4.4%
2026-2027	5.2%	2069-2070	4.3%
2028-2029	5.1%	2071	4.2%
2030-2038	5.0%	2072-2073	4.1%
2039	4.9%	2074-2075	4.0%
2040-2043	4.8%	2076 & later	3.9%

The healthcare trend shown above was developed using the
 Getzen Model 2022_b published by the Society of Actuaries
 using the following settings: CPI 2.5%; Real GDP Growth 1.4%;
 Excess Medical Growth 1.0%; Expected Health Share of GDP in
 2028 20.3%; Resistance Point 20%; Year after which medical
 growth is limited to growth in GDP 2075.

The PEMHCA minimum employer contribution is assumed to
 increase by 4.0% per year.

Dental and vision premiums are assumed to increase by 3.0%
 and 1.5% per year, respectively.



Supporting Information

(Continued)

Section 3 - Actuarial Methods and Assumptions

Participant Election Assumptions

Participation Rate

Retired participants: Existing medical plan elections are assumed to be maintained until death.

Active employees: The table at the top of the following page shows the percentage of employees who are assumed to elect coverage in retirement. Currently waiving active employees are assumed to elect coverage in the UnitedHealthcare Region 3 plan at or prior to retirement.

Percent of Actives Assumed to Elect Coverage in Retirement						
Service	Tier I		Tiers II and III		Tier IV	
	Currently Participating	Currently Waiving	Currently Participating	Currently Waiving	Currently Participating	Currently Waiving
Less than 10	100%	90%	80%	50%	80%	50%
10	100%	90%	80%	72%	80%	50%
11	100%	90%	84%	76%	80%	50%
12	100%	90%	88%	79%	80%	50%
13	100%	90%	92%	83%	80%	50%
14	100%	90%	96%	86%	80%	50%
15 or more	100%	90%	100%	90%	80%	50%

Spouse Coverage

Active employees: 75% are assumed to be married and elect coverage for their spouse in retirement. Surviving spouses are assumed to continue coverage until their death. Husbands are assumed to be 3 years older than their wives.

Retired participants: Existing elections for spouse coverage are assumed to continue until the spouse's death. Actual spouse ages are used, where known; if not, husbands are assumed to be 3 years older than their wives.

Dependent Coverage

Active employees: 40% are assumed to cover dependents other than a spouse under age 26 at retirement; the youngest dependent is assumed to reach age 26 at the retiree's age 62.

Retired participants covering dependent children are assumed to end such coverage when the youngest currently covered dependent reaches age 26.

Medicare Eligibility

Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65.



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

Demographic Assumptions

Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements. Rates for selected age and service are shown below and on the following pages. The representative mortality rates were those published by CalPERS adjusted to back out 15 years of Scale MP 2016 to central year 2015.

Mortality Before Retirement

CalPERS Public Agency Miscellaneous Non- Industrial Deaths		
Age	Male	Female
15	0.00019	0.00004
20	0.00027	0.00008
30	0.00044	0.00018
40	0.00070	0.00040
50	0.00135	0.00090
60	0.00288	0.00182
70	0.00693	0.00438
80	0.01909	0.01080

Mortality After Retirement
 (before improvement applied)

Healthy Lives

CalPERS Public Agency Miscellaneous, Police & Fire Post Retirement Mortality		
Age	Male	Female
40	0.00070	0.00040
50	0.00431	0.00390
60	0.00758	0.00524
70	0.01490	0.01044
80	0.04577	0.03459
90	0.14801	0.11315
100	0.35053	0.30412
110	1.00000	1.00000

Disabled Miscellaneous

CalPERS Public Agency Disabled Miscellaneous Post-Retirement Mortality		
Age	Male	Female
20	0.00027	0.00008
30	0.00044	0.00018
40	0.00070	0.00040
50	0.01371	0.01221
60	0.02447	0.01545
70	0.03737	0.02462
80	0.07218	0.05338
90	0.16585	0.14826

Mortality Improvement

MacLeod Watts Scale 2022 applied generationally from 2015
 (see Addendum 3)



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

Termination Rates

Each rate in this table reflects the probability that an employee with that age and service will end its employment with the agency in the next 12 months for reasons other than retirement or death.

Miscellaneous Employees: Sum of Vested Terminated & Refund Rates From CalPERS Experience Study Report Issued December 2017						
Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1812	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1742	0.1193	0.0654	0.0000	0.0000	0.0000
25	0.1674	0.1125	0.0634	0.0433	0.0000	0.0000
30	0.1606	0.1055	0.0615	0.0416	0.0262	0.0000
35	0.1537	0.0987	0.0567	0.0399	0.0252	0.0184
40	0.1468	0.0919	0.0519	0.0375	0.0243	0.0176
45	0.1400	0.0849	0.0480	0.0351	0.0216	0.0168

Service Retirement Rates

The following miscellaneous retirement formulas apply:

- If hired prior to 1/1/2013 or with prior PERS service: 2% @ 55
- If hired on or after 1/1/2013, PEPRAs: 2% @ 62

Sample rates of assumed future retirements applicable to each of these retirement benefit formulas are shown in tables on the following page. Each rate reflects the probability that an employee with that age and service will take a service retirement in the next 12 months.

Miscellaneous Employees: 2% at 55 formula						
From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0080	0.0130	0.0180	0.0210	0.0220	0.0330
55	0.0400	0.0400	0.0560	0.0930	0.1090	0.1540
60	0.0580	0.0750	0.0930	0.1260	0.1430	0.1690
65	0.1450	0.1730	0.2010	0.2330	0.2660	0.2890
70	0.1500	0.1710	0.1920	0.2390	0.3040	0.3300
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Miscellaneous "PEPRA" Employees: 2% at 62 formula						
From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
55	0.0100	0.0190	0.0280	0.0360	0.0610	0.0960
60	0.0310	0.0510	0.0710	0.0910	0.1110	0.1380
65	0.1080	0.1410	0.1730	0.2060	0.2390	0.3000
70	0.1200	0.1560	0.1930	0.2290	0.2650	0.3330
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



Supporting Information
 (Concluded)

Section 3 - Actuarial Methods and Assumptions

Disability Retirement Rates

CalPERS Public Agency Miscellaneous Disability From Dec 2017 Experience Study Report		
Age	Male	Female
20	0.00017	0.00010
25	0.00017	0.00010
30	0.00019	0.00024
35	0.00039	0.00071
40	0.00102	0.00135
45	0.00151	0.00188
50	0.00158	0.00199
55	0.00158	0.00149
60	0.00153	0.00105

Software and Models Used in the Valuation

ProVal - MacLeod Watts utilizes ProVal, a licensed actuarial valuation software product from Winklevoss Technologies (WinTech) to project future retiree benefit payments and develop the OPEB liabilities presented in this report. ProVal is widely used by the actuarial community. We review results at the plan level and for individual sample lives and find them to be reasonable and consistent with the results we expect. We are not aware of any material inconsistencies or limitations in the software that would affect this actuarial valuation.

Age-based premiums model – developed internally and reviewed by an external consultant at the time it was developed. See discussion on Development of Age-Related Medical Premiums and Addendum 3.

Getzen model – published by the Society of Actuaries; used to derive medical trend assumptions described earlier in this section.

Changes in assumptions or methods since the prior Measurement Date

Trust rate of return and discount rate	Decreased from 7.05% (accounting) and 6.95% (funding) to 6.15%, reflecting updated investment return information provided by CalPERS in March 2022
Mortality Improvement	The mortality improvement scale was updated from MacLeod Watts Scale 2020 to MacLeod Watts Scale 2022, reflecting continued updates in available information (see Addendum 3).
Healthcare Trend	Updated the base healthcare trend scale from Getzen Model 2022_b, as published by the Society of Actuaries
Pool Subsidy for Medicare retirees	We applied age-based premiums and developed a liability for the projected pool subsidy for retirees enrolled in Medicare plans, under guidance provided by a new actuarial practice note.



Addendum 1: Important Background Information

General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Expected retiree claims		
Premium charged for retiree coverage		<i>Covered by higher active premiums</i>
Retiree portion of premium	Agency portion of premium Explicit subsidy	Implicit subsidy

This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.

Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and



Important Background Information

(Continued)

- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A significant increase or decrease in the future premium rates
- A change in the subsidy provided by the Agency toward retiree premiums
- Longer life expectancies of retirees
- Significant changes in expected retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents
- Higher or lower returns on plan assets or contribution levels other than were assumed, and/or
- Changes in the discount rate used to value the OPEB liability



Important Background Information

(Continued)

Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and required supplementary information (RSI) in the financial reports of state and local governmental employers.

Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- **Timing of recognition:** Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.
- **Deferred recognition periods:** These periods differ depending on the source of the gain or loss.

Difference between projected
and actual trust earnings:

5 year straight-line recognition

All other amounts:

Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



Important Background Information
 (Continued)

Implicit Subsidy Plan Contributions

An implicit subsidy occurs when expected retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year's "implicit subsidy". Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year's implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
<i>Prior to Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
<i>After Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	\$ 388,000	\$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year's premium expense for active employees.



Important Background Information
(Continued)

Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

Actuarial Funding Method and Assumptions

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



Addendum 2: MacLeod Watts Age Rating Methodology

Both accounting standards (e.g. GASB 75) and actuarial standards (e.g. ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant.* For example, a claims cost curve might show that, if a 50 year old male has \$1 in claims, then on average a 50 year old female has claims of \$1.25, a 30 year male has claims of \$0.40, and an 8 year old female has claims of \$0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.



Addendum 3: MacLeod Watts Mortality Projection Methodology

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2022** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2021 Report, published in October 2021 and (2) the demographic assumptions used in the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published August 2021.

MacLeod Watts Scale 2022 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2021 which has two segments – (1) historical improvement rates for the period 1951-2017 and (2) an estimate of future mortality improvement for years 2018-2020 using the Scale MP-2021 methodology but utilizing the assumptions used in generating Scale MP-2015. The MacLeod Watts scale then transitions from the 2020 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2021-2030. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2030-2044. The SSA's Intermediate Scale has a final step in 2045 which is reflected in the MacLeod Watts scale for years 2045 and thereafter. Over the ages 95 to 117, the age 95 improvement rate is graded to zero.

Scale MP-2021 can be found at the SOA website and the projection scales used in the 2021 Social Security Administrations Trustees Report at the Social Security Administration website.



Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate - Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARSL) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position – The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.



Glossary

(Continued)

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a ‘blended’ group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency’s financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees’ Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as ‘belonging’ to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of “Actuarial Present Value”

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility

