

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, May 11, 2023, at 7:00 p.m.

For your information, the following materials are enclosed:

AGENDA ITEMS

- **Minutes 2023-04 (Exhibit A) (p5)**
- Requisition Schedule **Resolution 2023-05 (Exhibit B) (p14)**
- **SCV-1125, 1126, and 1127 (Exhibit C) (p28)**
- Resolution **2023-06** Voluntarily CALPERs 457 Plan **(Exhibit D) (p49)**
- **Contract Proposal from New Professional Auditing Services (Exhibit E) (p52)**
- **Consideration of Approval of Budget 2023-2024 (Exhibit F) (Sent Under Separate Cover)**

STAFF REPORTS

- Manager's Report **(p1)**
- Scientific-Technical Services Report for April 2023 **(Staff Report A) (p3)**
- Operations Report for April 2023 **(Staff Report B) (p6)**
- Communications Report for April 2023 **(Staff Report C) (p11)**
- Fiscal Report for April 2023 **(Staff Report D) (p15)**
- Human Resources Report for April 2023 **(Staff Report E) (p27)**

GLACVCD BOARD OF TRUSTEES MEETING AGENDA & EXHIBITS



Thursday, May 11th, 2023
7:00 p.m. Board Meeting
Santa Fe Springs District Headquarters
12545 Florence Avenue, Santa Fe Springs, CA 90670

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

General Manager, Susanne Kluh
Director of Scientific-Technical Services, Steve Vetrone
Director of Operations, Mark Daniel
Director of Communications, Mary-Joy Coburn
Director of Fiscal Operations, Carolyn Weeks
Director of Human Resources, Allison Costa
Board General Counsel, Quinn M. Barrow, Richards, Watson, & Gershon
Labor Legal Counsel, Oliver Yee, Liebert Cassidy Whitmore
Clerk of the Board, Araceli Hernandez

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

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

Pursuant to the Americans with Disabilities Act, persons with a disability who require a disability-related modification or accommodation in order to participate in a meeting, including auxiliary aids or services, may request such modification or accommodation from the front office at (562)944.9656 ext. 504. Notification 48 business hours prior to the meeting will enable the facility staff to make reasonable arrangements to assure accessibility to the meeting.

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Board of Trustees

PRESIDENT

Scott Kwong, San Marino

VICE PRESIDENT

Marilyn Sanabria, Huntington Park

SECRETARY-TREASURER

Ali Saleh, Bell

ARTESIA

Melissa Ramoso

BURBANK

Dr. Jeff D. Wassem

COMMERCE

Leonard Mendoza

DOWNEY

Robert Kiefer

HAWAIIAN GARDENS

Luis Roa

LA MIRADA

John Lewis

LOS ANGELES CITY

Steven Appleton

MAYWOOD

Jessica Torres

PARAMOUNT

Isabel Aguayo

SAN FERNANDO

Sylvia Ballin

SOUTH EL MONTE

Hector Delgado

WHITTIER

Jessica Martinez

BELL GARDENS

Pedro Aceituno

CARSON

Jim Dear

CUDAHY

Daisy Lomeli

GARDENA

Paulette Francis

LA CAÑADA FLINTRIDGE

Leonard Pieroni

LAKESWOOD

Steve Croft

LOS ANGELES COUNTY

Steven A. Goldsworthy

MONTEBELLO

Avik Cordeiro

PICO RIVERA

Gustavo V. Camacho

SANTA FE SPRINGS

William K. Rounds

SOUTH GATE

Denise Diaz

BELLFLOWER

Sonny R. Santa Ines

CERRITOS

Mark W. Bollman

DIAMOND BAR

Ruth Low

GLENDALE

Stephen Ryfle

LA HABRA HEIGHTS

Catherine Houwen

LONG BEACH

Emily Holman

LYNWOOD

Rita Soto

NORWALK

Margarita L. Rios

SANTA CLARITA

Heidi Heinrich

SIGNAL HILL

Robert D. Copeland

VERNON

Leticia Lopez

GENERAL MANAGER

Susanne Klüh

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A G E N D A

THE REGULAR MEETING OF THE BOARD OF TRUSTEES

Thursday, May 11, 2023

District Office
12545 Florence Avenue
Santa Fe Springs, CA 90670

1. **CALL TO ORDER**

2. **QUORUM (ROLL) CALL**

3. **INVOCATION**

4. **PLEDGE OF ALLEGIANCE**

5. **CORRESPONDENCE**

6. **INTRODUCTIONS**

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

7. **PUBLIC COMMENT**

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

8. CONSENT AGENDA (8.1 – 8.4)

(VOTE REQUIRED)

- 8.1 Consideration of **Minutes 2023-04** of regular Board Meeting held on April 13th, 2023. ***(EXHIBIT A)***
- 8.2 Consideration of **Resolution 2023-05** Authorizing Payment of Attached Requisition April 1st through April 30th, 2023 ***(EXHIBIT B)***
- 8.3 Consideration of a Joint Tax Sharing Resolution, related to the annexation of SCV-1125, 1126, and 1127. 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-1125, 1126, and 1127, as noted above. Similar resolutions have previously been adopted by the Board; SCV-1125, 1126, and 1127, 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 **Resolution 2023- 06** Approving Adoption of a voluntary contribution CALPERs 457 Plan ***(EXHIBIT D)***

9. COMMITTEE REPORTS

- 9.1 Audit Committee Sonny Santa Ines, Chair
 - 9.1.a. Consideration of proposal for new professional auditing services contract with Nigro & Nigro, PC (NN) for fiscal year ending June 30, 2023, and for the following two years through June 30, 2025.
(EXHIBIT E) (VOTE REQUIRED)
- 9.2 Budget & Finance Committee Report Ali Saleh, Chair

The Committee has reviewed staff’s proposed FY 2023/2024 budget and is prepared to report its findings to the Board to consider approving the FY 2023-2024 budget as presented or one of the various scenarios.

(EXHIBIT F) (VOTE REQUIRED) (SENT UNDER SEPARATE COVER)

9.3 Personnel Committee Report

Sylvia Ballin, Chair

Discussion and consideration of the General Manager's performance appraisal template.

10. STAFF PROGRAM REPORTS: April 2023

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

11. OTHER

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

12. ADJOURNMENT

The next Board of Trustees meeting will be scheduled on Thursday, June 8th, 2023, at 7:00pm at the District's headquarters at 12545 Florence Avenue, Santa Fe Springs.

**GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
MINUTES NO. 2023 –04**

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, April 13, 2023, at the District office at 12545 Florence Avenue, Santa Fe Springs, California.

TRUSTEES PRESENT

Melissa Ramoso, *City of Artesia*
Sonny Santa Ines, *City of Bellflower*
Ali Saleh, Secretary-Treasurer- *City of Bell*
Dr. Jeff Wassem, *City of Burbank*
Jim Dear, *City of Carson*
Ruth Low, *City of Diamond Bar*
Paulette Francis, *City of Gardena* *7:04p.m.
Stephen Ryfle, *City of Glendale*
Luis Roa, *City of Hawaiian Gardens*
Steve Croft, *City of Lakewood*
Catherine Houwen, *City of La Habra Heights*
John Lewis, *City of La Mirada*
Steven Goldsworthy, *Los Angeles County*
Avik Cordeiro, *City of Montebello*
Gustavo Camacho, *City of Pico Rivera*
Scott Kwong, President- *City of San Marino*
Heidi Heinrich, *City of Santa Clarita*
William K. Rounds, *City of Santa Fe Springs*
Sylvia Ballin, *City of San Fernando*
Robert D. Copeland, *City of Signal Hill*
Hector Delgado, *City of South El Monte* *7:07p.m.
Leticia Lopez, *City of Vernon*
Jessica Martinez, *City of Whittier* *7:07p.m.

TRUSTEES ABSENT (EXCUSED)

Leonard Pieroni, *La Cañada Flintridge*
Emily Holman, *City of Long Beach*
Steve Appleton, *City of Los Angeles*
Jessica Torres, *City of Maywood*
Isabel Aguayo, *City of Paramount*

TRUSTEES ABSENT

Pedro Aceituno, *City of Bell Gardens*
Mark Bollman, *City of Cerritos*
Leonard Mendoza, *City of Commerce*
Daisy Lomeli, *City of Cudahy*
Robert Kiefer, *City of Downey*
Marilyn Sanabria, Vice President–
City of Huntington Park
Rita Soto, *City of Lynwood*
Margarita Rios, *City of Norwalk*
Denise Diaz, *City of South Gate*

OTHERS PRESENT

Susanne Klueh, General Manager
Steve Vetrone, Sci-Tech. Director
Mark Daniel, Director of Operations
Caroline Gongora, Acting Public Information Officer
Carolyn Weeks, Director of Fiscal Operations
Allison Costa, Director of Human Resources
Quinn Barrow, General Counsel
Araceli Hernandez, Clerk of the Board/Executive Assistant

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

1. CALL TO ORDER

Board President Kwong called the meeting to order at 7:02p.m.

2. QUORUM (ROLL) CALL

Following roll call it was recorded that 20 Trustees were present, 17 were absent. Three Trustees joined the meeting after roll call, bringing the total to 23 Trustees present and 14 absent.

3. INVOCATION

Trustee Heinrich (Santa Clarita) led the invocation.

4. PLEDGE OF ALLEGIANCE

Trustee Croft (Lakewood) led the Pledge of Allegiance.

5. CORRESPONDENCE

NONE

6. INTRODUCTIONS

General Manager, Susanne Klueh, introduced Caroline Gongora, Acting Public Information Officer, who filled in for Director of Communications, Mary-Joy Coburn. GM Klueh also introduced the newly appointed Trustee from the City of Glendale, Stephen Ryfle. Trustee Ryfle thanked GM Klueh and President Kwong. Trustee Ryfle also thanked staff members who helped with the onboarding process. Trustee Ryfle shared he works in communications with a focus on health and healthcare.

7. PUBLIC COMMENT

NONE

8. CONSENT AGENDA (8.1 – 8.6)

(VOTE REQUIRED)

8.1 Consideration of **Minutes 2023-03** of regular Board Meeting held on March 9th, 2023. ***(EXHIBIT A)***

8.2 Consideration of **Minutes 2023-03.1** of Special Board Meeting held on March 23rd, 2023 ***(EXHIBIT B)***

8.3 Consideration of **Resolution 2023-04** Authorizing Payment of Attached Requisition March 1st through March 31st, 2023 ***(EXHIBIT C)***

8.4 Consideration of one (1) County of Los Angeles Negotiated Tax Exchange Resolution (NTER), related to the annexation of the territory known as Project Tract No. 82160. This resolution authorizes the County of Los Angeles and GLACVCD to collectively approve and accept the negotiated exchange of ad valorem property tax revenue resulting from the annexation of the subject territories identified in the resolutions to provide revenue to the County Lighting

Maintenance Districts (CLMD) 1687. A copy of the letter from the County of Los Angeles Department of Public Works requesting this resolution is attached. **(EXHIBIT D)**

Analysis: The NTER from the County of Los Angeles is similar to previous L.A. County tax sharing resolutions and seeks to generate revenue to partially fund the services of CLMD 1687. Similar resolutions have previously been adopted by the Board. These Petitions relate to funding for the operation and maintenance of new street lighting services for properties in Los Angeles County. 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 CLMD.

- 8.5 Consideration of a Joint Tax Sharing Resolution, related to the annexation of SCV-1122, 1123, 1124, and 1128. 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 E)**

Analysis: Similar to previous L.A. County tax sharing resolutions and seek to generate revenue to partially fund the services of SCV-1122, 1123, 1124, and 1128, as noted above. Similar resolutions have previously been adopted by the Board; SCV-1122, 1123, 1124, and 1128, 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.

- 8.6 District's FISCAL YEAR 22/23 Goals Status Report for third quarter. **(EXHIBIT F)**

President Kwong asked for a motion. Trustee Dear (Carson) made a motion to approve the Consent Agenda. The motion was seconded by Trustee Santa Ines (Bellflower). No discussion ensued. Approved unanimously with 21 votes.

YES: Artesia, Bell, Bellflower, Burbank, Carson, Diamond Bar, Gardena, Glendale, Hawaiian Gardens, LA County, La Habra Heights, La Mirada, Lakewood, Montebello, Pico Rivera, Santa Fe Springs, San Fernando, San Marino, Santa Clarita, Signal Hill, Vernon.

NO: NONE

ABSTAIN: NONE

ABSENT: Bell Gardens, Cerritos, Commerce, Cudahy, Downey, Huntington Park, La Cañada Flintridge, LA City, Long Beach, Lynwood, Maywood, Norwalk, Paramount, South Gate, South El Monte, Whittier.

EXHIBIT A

9. COMMITTEE REPORT

9.1 Personnel Committee Report

Sylvia Ballin, Chair

Discussion and consideration of changes to employee benefits, Operations Department reorganization and related position reclassifications, as well as of the General Manager's performance appraisal template.

9.1.a Reclassification of Public Information Officer from Salary Range 41 to Salary Range 36 (***EXHIBIT G***) (***VOTE REQUIRED***)

Trustee Ballin (San Fernando) stated Personnel Committee met on April 5th, 2023, to discuss items on the agenda. General Manager Klueh presented in a PowerPoint items that were discussed, which included employee benefits, medical opt-out incentives, issues with Tiers II and III benefits, and the addition of a CalPERS 457 plan to the list of offered 457 plans to staff. GM Klueh also discussed reorganization for the Operations Department and reclassification of a position.

The Personnel Committee also reviewed General Manager's evaluation template (with GM Klueh in absence during discussion). GM Klueh stated during presentation that the CalPERS 457 requires Board approval. GM Klueh stated adding plan does not cost the District anything, employee only contributes to this plan. GM Klueh stated in May's Board Meeting, there will be a resolution to add a CalPERS 457 plan. Additionally presented during the Personnel Committee Report is the reclassification of the Public Information Officer (PIO). GM Klueh is proposing to change position from salary range 41 to salary range 36, and from exempt to non-exempt.

GM Klueh asked for motion to reclassify the Public Information Officer from Salary Range 41- Salary Range 36 and from exempt to non-exempt status. Trustee Croft (Lakewood) made a motion to approve the reclassification and change exemption status of PIO. Seconded by Trustee Santa Ines (Bellflower). Trustee Low (Diamond Bar) asked a question before roll call was taken. Trustee Low asked what GM Klueh's anticipations are at some point when an individual is hired to be PIO and through their diligence, learning, and advancement should they become subject matter experts, what avenue will be given to the individual to grow within the organization. GM Klueh stated that our organization is unique that it has its own Director of Communications and moving up within the organization is limited but if the position of Director of Communications became open or within another organization, then the advancement would occur that way. Trustee Wasseem (Burbank) stated historically that before there was a Director of Community Affairs, the PIO was that position; now that there is a Director of Communications, the PIO should change.

President Kwong asked for questions or comments to staff or Personnel Committee. No questions or comments ensued. President Kwong asked for a vote. Approved unanimously with 23 votes.

YES: Artesia, Bell, Bellflower, Burbank, Carson, Diamond Bar, Gardena, Glendale, Hawaiian Gardens, LA County, La Habra Heights, La Mirada, Lakewood, Montebello, Pico Rivera, Santa Fe Springs, San Fernando, San Marino, Santa Clarita, Signal Hill, South El Monte, Vernon, Whittier.

NO: NONE

ABSTAIN: NONE

ABSENT: Bell Gardens, Cerritos, Commerce, Cudahy, Downey, Huntington Park, La Cañada Flintridge, LA City, Long Beach, Lynwood, Maywood, Norwalk, Paramount, South Gate.

9.2 Budget & Finance Committee Report

Ali Saleh, Chair

9.2.a Consideration of staff request to adjust FY 22/23 budget line items.
(EXHIBIT H) (VOTE REQUIRED)

Trustee Saleh (Bell) reported that the Budget and Finance Committee met before the General Board Meeting to discuss adjusting FY 2022/23 budget line and consideration of surplus allocations from FY 2021/22. Trustee Saleh stated no action was given from the committee as they did not have a quorum. General Manager Klueh presented a PowerPoint on the adjustments for FY 2022/23. The presentation identified savings from FY 2022/23 and as well as items the District needs. GM Klueh stated that the budget adjustment is \$394,500 from savings, with no additional expenditures. President Kwong asked the Board for questions or comments for staff or Budget & Finance Committee. Trustee Ryfle (Glendale) asked a question regarding a consulting firm and what services are being contracted for. GM Klueh stated the information was provided in closed session and she would fill in Trustee Ryfle on those items.

President Kwong asked for a motion to approve item 9.2.a on the budget adjustments. Motioned by Trustee Croft (Lakewood) and seconded by Trustee Dear (Carson). Approved unanimously with 23 votes.

YES: Artesia, Bell, Bellflower, Burbank, Carson, Diamond Bar, Gardena, Glendale, Hawaiian Gardens, LA County, La Habra Heights, La Mirada, Lakewood, Montebello, Pico Rivera, Santa Fe Springs, San Fernando, San Marino, Santa Clarita, Signal Hill, South El Monte, Vernon, Whittier.

NO: NONE

ABSTAIN: NONE

ABSENT: Bell Gardens, Cerritos, Commerce, Cudahy, Downey, Huntington Park, La Cañada Flintridge, LA City, Long Beach, Lynwood, Maywood, Norwalk, Paramount, South Gate.

9.2.b Surplus allocations FY 2021/22. **(VOTE REQUIRED)**

General Manager Klueh presented on the surplus allocations from FY 2021/22. The District is recommending assigning the bulk of surplus allocations to Facility Expansion Project and remaining amount into Earthquake Reserves.

President Kwong asked for a motion to approve item 9.2.b Surplus Allocations FY 2021/22. Motioned by Trustee Dear (Carson) and seconded by Trustee Wassem (Burbank).

President Kwong asked for questions or comments before vote. Trustee Santa Ines (Bellflower) commented and stated the possibility of acquiring the property in San Fernando Valley and is fully supportive of staff's recommendation. Approved unanimously with 23 votes.

YES: Artesia, Bell, Bellflower, Burbank, Carson, Diamond Bar, Gardena, Glendale, Hawaiian Gardens, LA County, La Habra, La Mirada, Lakewood, Montebello, Pico Rivera, Santa Fe Springs, San Fernando, San Marino, Santa Clarita, Signal Hill, South El Monte, Vernon, Whittier.

NO: NONE

ABSTAIN: NONE

ABSENT: Bell Gardens, Cerritos, Commerce, Cudahy, Downey, Huntington Park, La Cañada Flintridge, LA City, Long Beach, Lynwood, Maywood, Norwalk, Paramount, South Gate.

10. CLOSED SESSIONS

10.1 CONFERENCE WITH LEGAL COUNSEL (ANTICIPATED LITIGATION)
(Government Code Section 54956.9(d)(2)(e)(1))

Number of Cases: 1

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

10.2 CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Property: 8484 San Fernando Rd., Sun Valley, CA 91352

Agency negotiator: Ad Hoc Facility Expansion Committee in collaboration with the General Manager

Negotiating parties: MAIER ROY J PRODUCTS CO

Under negotiation: price and terms of payment

11. STAFF PROGRAM REPORTS: MARCH 2023

11.1 Manager's Report

S. Klueh, General Manager

General Manager Susanne Klueh did not add to her report. GM Klueh asked Trustees if they had any questions or comments. There were no questions or comments.

11.2 Scientific-Technical (Staff Report A) S. Vetrone, Sci.-Tech Services Dir.

Steve Vetrone, Scientific-Technical Services Director, did not add to report. Director of Sci. Tech. Services Vetrone asked Trustees if they had any questions or comments. There were no questions or comments.

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

Mark Daniel, Operations Director, did not add to report. Director Daniel did add that the Operations Manager for the Sylmar office has been filled by Maritza Olmos. Director Daniel asked Trustees if they had any questions or comments regarding his report. Trustee Goldsworthy (LA County) asked if the District will be able to fill all the temporary operations positions. Director Daniel stated that the District anticipates having those positions filled. Director of Human Resources stated recruitment strategy changed this year and based on the numbers they are seeing; positions should be filled.

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

Caroline Gongora, Acting Public Information Officer, announced that the District's Communication Department are finalist for two awards in CAPIO, Communications/Marketing Plans/ Campaign In-House and Best Use of Social Media (Education Program). She also stated that the Mosquito Awareness Week begins April 17th, 2023. President Kwong asked if there are any questions or comments. There were no questions or comments.

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

Carolyn Weeks, Fiscal Operations Director, did not add to report. Fiscal Operations Director Weeks asked Trustees if they had any questions or comments. Trustee Houwen (La Habra Heights) asked a question regarding Attachment A in April's Board Packet regarding projected expenses and revenues. Director of Fiscal Operations Weeks stated the graph is a comparison of District's cashflow and District's budget. Trustee Houwen stated that answer made sense. Fiscal Operations Director asked if there were any more questions. There were no questions or comments.

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

Allison Costa, Human Resources Director, added an extension to her report and shared the District held its first Employee Wellness Day. President Kwong asked if there are any questions or comments. There were no questions or comments.

11.7 General Counsel Report Q. Barrow, General Counsel

Stephanie Cao, General Counsel, shared the Board met and discussed items listed in closed session portion of the agenda and there were no reportable actions taken. President Kwong asked if there are any questions or comments. There were no questions or comments.

11. OTHER

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

Trustee Cordeiro (Montebello) shared that he attended the Legislative Conference with Trustee Bollman (Cerritos) and District staff members for the MVCAC Spring Committee Meetings from March 20th-22nd. Trustee Cordeiro stated he will speak on his and Trustee Bollman's behalf since the latter was absent from the April 13th, 2023 meeting, and added both met with legislative staff and went to advocate on behalf of California's Mosquito Vector Control District's.

Trustee Dear (Carson) asked a question regarding Public Information Campaign. Caroline Gongora, Acting PIO, shared that the Communications Department is developing a summer campaign to be shared to all cities and partner agencies. She added that the Communications Department has three Community Liaisons who will focus on grassroots partnerships and attendance to community events. Trustee Dear (Carson) asked if the Communications Department can present during a City Council meeting, which PIO Gongora confirmed yes.

President Kwong (San Marino) asked the Board if there are other comments or questions. President Kwong shared that the City of San Marino emails out a weekly Manager Report with the "Tip and Toss" message to its city residents. He also added that the San Marino Police Department sends out a text message reminding residents to toss standing water.

12. ADJOURNMENT

President Kwong adjourned the meeting at 8:22p.m. The next Board of Trustees meeting will be scheduled on Thursday, May 11th, 2023, at 7:00p.m. at the District's headquarters at 12545 Florence Avenue, Santa Fe Springs.

RESOLUTION NO. 2023-05

**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 417,903.35 as issued, signed, and released as
Check Nos. 4469 through 4513.**

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

PASSED, APPROVED, AND ADOPTED this 11th day of May 2023.

President

I, _____, Secretary-Treasurer of the Greater Los Angeles County Vector Control District, hereby certify that Resolution No. 2023-05 was duly adopted by the Board of Trustees at its regular meeting held on May 11th, 2023.

Secretary-Treasurer

Greater L.A. County Vector Control Dist
Cash Disbursements Journal
For the Period From Apr 1, 2023 to Apr 30, 2023

Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
4/7/23	ACH	5170-A-70	AUL Health Benefit Trust	MidAmerica April 2023	MidAmerica retirees & Tier IV premiums	Check Total:	<u>(24,059.28)</u>
4/10/23	ACH	5170-A-70	PERS	100000017116716	April 2023 Health & Medical premiums	Check Total:	<u>(125,593.69)</u>
4/13/23	4469	5420-A-62	A & B TIRE	Invoice: 24265	flat repair		20.00
4/13/23	4469	5420-A-62	A & B TIRE	Invoice: 24278	2 Kelly tires		379.20
4/13/23	4469	5420-A-62	A & B TIRE	Invoice: 24283	4 scrap recycling		16.00
4/13/23	4469	5420-A-62	A & B TIRE	Invoice: 24285	flat repair		20.00
4/13/23	4469	5420-A-62	A & B TIRE	Invoice: 24280	flat repair		20.00
4/13/23	4469	5420-A-62	A & B TIRE	Invoice: 24282	flat repair		20.00
4/13/23	4469	5420-A-62	A & B TIRE	Invoice: 24281	flat repair		20.00
4/13/23	4469	5420-A-62	A & B TIRE	Invoice: 24295	7 tire scrap recycling		21.00
4/13/23	4469	5420-A-62	A & B TIRE	Invoice: 24306	flat repair		25.00
4/13/23	4469	5420-A-62	A & B TIRE	Invoice: 24313	flat repair		20.00
						Check Total:	<u>(561.20)</u>
4/13/23	4470	2302-A-10	AFLAC	Invoice: 224852	Aflac - Accident, STD, Life, medical	Check Total:	<u>(1,835.06)</u>
4/13/23	4471	5727-B-43	HEALTH	Invoice: CADP.702.472023	Exam fees	Check Total:	<u>(702.00)</u>
4/13/23	4472	5645-A-70	CalCPA	Invoice: 0006545470	Professional +5 membership renewal	Check Total:	<u>(470.00)</u>
4/13/23	4473	5325-A-22	CINTAS #053	Invoice: 4149994266	Uniforms, towels cleaned, janitorial service		316.79
4/13/23	4473	5325-A-22	CINTAS #053	Invoice: 4150708524	Uniforms, towels, floor mats cleaned, janitorial service		366.22
4/13/23	4473	5325-A-22	CINTAS #053	Invoice: 4151411432	Uniforms, towels cleaned, janitorial service		328.73
						Check Total:	<u>(1,011.74)</u>
4/13/23	4474	5815-B-63	Clean Net of Southern California, Inc	Invoice: SCA0068526	monthly janitorial service		697.00
4/13/23	4474	5815-A-62	Clean Net of Southern California, Inc	Invoice: SCA0068527	Monthly janitorial service		1,165.00
						Check Total:	<u>(1,862.00)</u>
4/13/23	4475	5680-A-10	CLIFTONLARSONALLEN LLP	Invoice: 3591414	Audit services	Check Total:	<u>(1,260.00)</u>
4/13/23	4476	2243-A-10	Fidelity Security Life Ins./Eyemed	Invoice: 165712252	Fidelity - vision, Retirees' benefits	Check Total:	<u>(1,692.96)</u>
4/13/23	4477	5640-A-10	KEENAN & ASSOCIATES	Invoice: 287244	benefits consultation, group consulting fee	Check Total:	<u>(564.00)</u>
4/13/23	4478	5787-A-52	K'WEST PRINTING	Invoice: 00824098	business cards for staff		247.52
4/13/23	4478	5787-A-53	K'WEST PRINTING	Invoice: 00824099	1500 SWAT Education Brochures		353.60
4/13/23	4478	5787-A-52	K'WEST PRINTING	Invoice: 00824096	2,500 pool status cards - Sylmar		740.35
4/13/23	4478	5787-A-52	K'WEST PRINTING	Invoice: 00824097	business cards for staff		194.48

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Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
						Check Total:	<u>(1,535.95)</u>
4/13/23	4479	5310-A-42	Hugo Rolando Landaverde	Invoice: LANH.250.2023	Safety workboots reimbursement	Check Total:	<u>(250.00)</u>
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 957879	zinc MPT auto coupler		13.24
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 957953	Aluminum 13x13		29.82
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958134	misc. items		37.68
4/13/23	4480	5825-A-62	LB Johnson Hardware	Invoice: 958259	Interior/exterior supplies		18.32
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958293	Spray paint		48.58
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958283	scrub pad		49.71
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958280	spray paint		24.29
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958359	Spray paint		21.55
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958374	Rainsuit, waterproof boots		50.81
4/13/23	4480	5825-A-62	LB Johnson Hardware	Invoice: 958409	Interior/exterior supplies		13.25
4/13/23	4480	5825-A-62	LB Johnson Hardware	Invoice: 958503	interior/exterior supplies		112.64
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958574	misc. items		63.97
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958599	misc. items		48.06
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958691	misc. items		55.76
4/13/23	4480	5260-A-22	LB Johnson Hardware	Invoice: 958712	Broom handle for squeegee		13.25
4/13/23	4480	5260-A-22	LB Johnson Hardware	Invoice: 958738	supplies for Jocelyn		15.45
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958739	misc. items		67.37
4/13/23	4480	5499-A-62	LB Johnson Hardware	Invoice: 958815	Misc. items		96.54
						Check Total:	<u>(780.29)</u>
4/13/23	4481	1015-A-10	Cash		Void	Check Total:	<u>-</u>
4/13/23	4482	5810-B-63	LANDSCO	Invoice: 5685	monthly landscape maintenance - Sylmar		357.00
4/13/23	4482	5810-B-63	LANDSCO	Invoice: 5753	service call - entrance planters, planters, irrigation - Sylmar		1,385.00
						Check Total:	<u>(1,742.00)</u>
4/13/23	4483	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-210331	Air, oil filter, and motor oil		67.16
4/13/23	4483	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-211646	Air, oil filter, wiper fluid, and motor oil		117.07
4/13/23	4483	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-211648	Air, oil filter, wiper fluid, and motor oil		70.90
4/13/23	4483	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-211649	Air, oil filter, wiper fluid, and motor oil		70.90
4/13/23	4483	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-211647	Air, oil filter, wiper fluid, and motor oil		70.90
4/13/23	4483	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-212773	Air, oil filter, oil pan, cam bolt kit, OEspectrum, and motor oil		351.24
4/13/23	4483	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-213678	Air, oil filter, and motor oil		116.06
4/13/23	4483	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-213676	Air, oil filter, and motor oil		116.06
						Check Total:	<u>(980.29)</u>
4/13/23	4484	5810-A-62	SIAPIN HORTICULTURE	Invoice: 58513	monthly maintenance (March 2023)	Check Total:	<u>(1,330.00)</u>

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4/25/23	4485	5702-A-10	CA Dept. of Tax and Fee Administration	Sales Tax for fiscal year 2022	Sales Tax for fiscal year 2022	Check Total:	<u>(1,272.00)</u>
4/28/23	4486	5755-B-63	Smart And Final	Invoice: 041723-4111	kitchen supplies		172.72
4/28/23	4486	5420-B-63	AN Ford Valencia	Invoice: 041723-4111	TPMS sensor		73.26
4/28/23	4486	5420-B-63	RG Brakes & Alignment	Invoice: 041723-4111	alignment for #124		34.99
4/28/23	4486	5499-b-63	Halsted & Hoggan Inc.	Invoice: 041723-4111	Jeep wand tips		136.99
4/28/23	4486	5499-B-63	Kimball Midwest Payeezy	Invoice: 041723-4111	shop supplies		128.61
4/28/23	4486	5825-B-63	Rheem Sales Company	Invoice: 041723-4111	hotwater heater		245.50
4/28/23	4486	5499-B-63	Home Depot	Invoice: 041723-4111	shop supplies		24.43
4/28/23	4486	5400-B-63	Nissan of Mission Hills	Invoice: 041723-4111	electrical parts for #147		383.27
4/28/23	4486	5420-B-63	RG Brakes & Alignment	Invoice: 041723-4111	alignment for #145		99.99
4/28/23	4486	5825-B-63	Sylmar Lock & Key	Invoice: 041723-4111	key duplicates		39.13
4/28/23	4486	5499-B-63	Harbor Freight Tools	Invoice: 041723-4111	Shop supplies		77.67
4/28/23	4486	5815-B-63	Reece Plimbing	Invoice: 041723-4111	bathroom repair		47.96
4/28/23	4486	5480-A-62	Napa	Invoice: 041723-9392	auto parts		136.98
4/28/23	4486	5435-A-62	Norm Reeves Ford	Invoice: 041723-9392	cable		100.04
4/28/23	4486	5480-A-62	Napa	Invoice: 041723-9392	auto parts		78.42
4/28/23	4486	5430-A-62	Lynn's Auto Air, Inc.	Invoice: 041723-9392	cooling systems parts		747.31
4/28/23	4486	5499-A-62	Amazon	Invoice: 041723-6102	misc. maintenance parts & supplies		162.41
4/28/23	4486	5499-A-62	Amazon	Invoice: 041723-6102	misc. maintenance parts & supplies		86.08
4/28/23	4486	5435-B-63	Ebay	Invoice: 041723-6102	body repair		1,294.89
4/28/23	4486	5435-A-62	Ebay	Invoice: 041723-6102	body repair		1,249.76
4/28/23	4486	5825-A-62	Walmart	Invoice: 041723-6102	3-stage Desiccant Dryer Unit		1,220.31
4/28/23	4486	5499-B-63	Amazon	Invoice: 041723-6102	water heater		50.52
4/28/23	4486	5499-B-63	Amazon	Invoice: 041723-6102	water heater - returned		(50.52)
4/28/23	4486	5707-A-10	Smart & Final	Invoice: 041723-6102	meeting supplies		58.57
4/28/23	4486	5499-B-63	Amazon	Invoice: 041723-6102	magnesium anode rod		55.60
4/28/23	4486	5499-A-62	Costco	Invoice: 041723-6102	misc. maintenance parts & supplies		167.31
4/28/23	4486	5499-B-63	Amazon	Invoice: 041723-6102	returns - credit		(55.60)
4/28/23	4486	5445-A-62	A&F Metal Sales, Inc.	Invoice: 041723-6102	fabrication supplies		215.48
4/28/23	4486	5815-A-62	Zoro Tools Inc.	Invoice: 041723-6102	janitorial supplies		468.07
4/28/23	4486	5499-B-63	Amazon	Invoice: 041723-6102	misc. maintenance parts & supplies		59.13
4/28/23	4486	5499-A-62	Amazon	Invoice: 041723-6102	misc. maintenance parts & supplies		69.00
4/28/23	4486	5445-A-62	A&F Metal Sales, Inc.	Invoice: 041723-6102	fabrication supplies		15.35
4/28/23	4486	5499-A-62	Home Depot	Invoice: 041723-6102	misc. maintenance parts & supplies		73.78
4/28/23	4486	5825-A-62	Best RV & Self Storage	Invoice: 041723-6102	RV and truck storage		248.00
4/28/23	4486	5499-B-63	Amazon	Invoice: 041723-6102	misc. maintenance parts & supplies		156.48
4/28/23	4486	5435-A-62	Rally Tops LLC	Invoice: 041723-6102	8 of driver side half doors		3,955.90
4/28/23	4486	5456-A-62	Norm Reeves Ford	Invoice: 041723-6102	engine and transmission repair		3,174.77
4/28/23	4486	5499-A-62	Home Depot	Invoice: 041723-6102	misc. maintenance parts & supplies		350.69

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Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
4/28/23	4486	5435-A-62	Stereo Zone	Invoice: 041723-6102	window power kit		374.00
4/28/23	4486	5499-B-63	Amazon	Invoice: 041723-6102	misc. maintenance parts & supplies		18.32
4/28/23	4486	5400-A-62	Lu's Lighthouse, Inc.	Invoice: 041723-6102	electrical parts		19.36
4/28/23	4486	5480-A-62	O'Reilly Auto Parts	Invoice: 041723-6102	oil, air filter, motor oil		116.06
4/28/23	4486	5499-B-63	Amazon	Invoice: 041723-6102	misc. maintenance parts & supplies		10.80
4/28/23	4486	5480-A-62	O'Reilly Auto Parts	Invoice: 041723-6102	oil, air filter, motor oil, oil pan gasket		133.89
4/28/23	4486	5480-A-62	O'Reilly Auto Parts	Invoice: 041723-6102	oil, air filter, motor oil, oil pan gasket		274.46
4/28/23	4486	5435-B-63	Amazon	Invoice: 041723-6102	passenger side mirror		78.19
4/28/23	4486	5825-B-63	Amazon	Invoice: 041723-6102	interior/exterior supplies		131.37
4/28/23	4486	5707-A-10	Target	Invoice: 041723-6102	Board meeting supplies		9.28
4/28/23	4486	5435-B-63	Amazon	Invoice: 041723-6102	side rear view mirror		49.47
4/28/23	4486	5499-A-62	Costco	Invoice: 041723-6102	misc. maintenance parts & supplies		56.77
4/28/23	4486	5499-A-62	Smart & Final	Invoice: 041723-6102	misc. maintenance parts & supplies		100.10
4/28/23	4486	5825-A-62	Pittsburgh Spray	Invoice: 041723-4095	interior/exterior supplies		132.19
4/28/23	4486	5435-A-62	Uniforms And Accessories	Invoice: 041723-4095	outer shell jacket		59.33
4/28/23	4486	5499-A-62	Walmart	Invoice: 041723-4095	misc. maintenance parts & supplies		116.56
4/28/23	4486	5480-B-63	Select Auto Parts	Invoice: 041723-7302	shop supplies		95.17
4/28/23	4486	5485-B-63	Chevron	Invoice: 041723-7302	propane for forklift		82.80
4/28/23	4486	5499-B-63	Matheson	Invoice: 041723-7302	welding supplies		126.47
4/28/23	4486	5499-B-63	Home Depot	Invoice: 041723-7302	paint brushes for fence		70.14
4/28/23	4486	5480-B-63	H&H Auto Parts	Invoice: 041723-7302	engine		239.18
4/28/23	4486	5480-B-63	H&H Auto Parts	Invoice: 041723-7302	engine		165.17
4/28/23	4486	5480-B-63	H&H Auto Parts	Invoice: 041723-7302	engine		354.78
4/28/23	4486	5480-B-63	H&H Auto Parts	Invoice: 041723-7302	engine		207.41
4/28/23	4486	5620-A-53	Fiverr	Invoice: 041723-1595	computer software expenses		158.25
4/28/23	4486	5620-A-52	Zoom.us	Invoice: 041723-1595	computer software expenses		157.40
4/28/23	4486	5345-A-52	Amazon	Invoice: 041723-1595	polo shirt for Thomas		19.89
4/28/23	4486	5345-A-52	Amazon	Invoice: 041723-1595	Clothes and boots for Thomas		234.66
4/28/23	4486	5735-A-52	Uber	Invoice: 041723-1595	Uber ride share		43.96
4/28/23	4486	5735-A-52	Uber	Invoice: 041723-1595	Uber ride share		5.00
4/28/23	4486	5735-A-52	Lyft	Invoice: 041723-1595	Lyft ride share - conference		22.88
4/28/23	4486	5735-A-52	Polanco Cantina	Invoice: 041723-1595	meal - conference		57.91
4/28/23	4486	5735-A-52	LB Marche	Invoice: 041723-1595	meal - conference		11.58
4/28/23	4486	5735-A-52	Lyft	Invoice: 041723-1595	Lyft ride share - conference		15.41
4/28/23	4486	5735-A-52	Geiger	Invoice: 041723-1595	Geiger - repellent wipes		12,191.86
4/28/23	4486	5735-A-52	Fanny Anns Saloon	Invoice: 041723-1595	meal - conference		7.50
4/28/23	4486	5735-A-52	Boxcar Eats	Invoice: 041723-1595	meal - conference		8.95
4/28/23	4486	5735-A-52	Sacramento Holiday Inn	Invoice: 041723-1595	Sac, CA Holiday Inn		199.86
4/28/23	4486	5735-A-52	Lyft	Invoice: 041723-1595	Lyft ride share - conference		63.05
4/28/23	4486	5735-A-52	Bangkok @12 Thai Restaurant	Invoice: 041723-1595	meal - conference		24.32
4/28/23	4486	5735-A-52	SMF Mango Taco	Invoice: 041723-1595	meal - conference		22.61

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4/28/23	4486	5735-A-52	Sacramento Holiday Inn	Invoice: 041723-1595	Sac, CA Holiday Inn		399.72
4/28/23	4486	5769-A-52	Amazon	Invoice: 041723-1595	LED lights bases for larvae		47.68
4/28/23	4486	5769-A-52	Child Res Center	Invoice: 041723-1595	Child Res Center		100.00
4/28/23	4486	5735-A-52	CAPIO Conference Registration	Invoice: 041723-1595	CAPIO conf. registration		1,525.00
4/28/23	4486	5787-A-52	4Imprint	Invoice: 041723-1595	Promo & Edu. Materials		8,870.87
4/28/23	4486	5785-A-52	Amazon	Invoice: 041723-1595	Edu. Materials		21.32
4/28/23	4486	5707-A-52	Vallarta	Invoice: 041723-1595	meeting supplies		55.99
4/28/23	4486	5707-A-52	Costco	Invoice: 041723-1595	meeting supplies		110.59
4/28/23	4486	5769-A-52	Amazon	Invoice: 041723-1595	supplies and equipments		109.66
4/28/23	4486	5769-A-52	Amazon	Invoice: 041723-1595	supplies and equipments		46.40
4/28/23	4486	5769-A-52	Get Blend Inc.	Invoice: 041723-1595	supplies and equipments		26.12
4/28/23	4486	5345-A-52	Amazon	Invoice: 041723-1595	cargo pants		37.22
4/28/23	4486	5735-A-52	United	Invoice: 041723-1595	Airfare - Liliana Moreno		218.90
4/28/23	4486	5735-A-52	United	Invoice: 041723-1595	Airfare - Diana Garcia		218.90
4/28/23	4486	5735-A-52	United	Invoice: 041723-1595	Airfare - Diana Garcia		34.00
4/28/23	4486	5620-A-52	Google Domains	Invoice: 041723-1595	Google domains		24.00
4/28/23	4486	5210-B-23	Adapco	Invoice: 041723-5940	Vectobac, VMX Vectomax		44,184.62
4/28/23	4486	5210-B-43	Adapco	Invoice: 041723-5940	VLX Vectolex		31,400.12
4/28/23	4486	5445-A-62	Airgas West	Invoice: 041723-8357	fabrication supplies		56.26
4/28/23	4486	5890-A-62	Republic Services	Invoice: 041723-1747	trash pickup		852.33
4/28/23	4486	5890-A-62	Republic Services	Invoice: 041723-1747	trash pickup and disposal		354.79
4/28/23	4486	5880-A-62	SoCal Gas Company	Invoice: 041723-5099	utility - gas		471.44
4/28/23	4486	5880-A-62	SoCal Gas Company	Invoice: 041723-5099	utility - gas		1,001.50
4/28/23	4486	5880-A-62	SoCal Gas Company	Invoice: 041723-5099	utility - gas		1,001.50
4/28/23	4486	5540-A-32	UPS	Invoice: 041723-5230	shipping & handling		40.10
4/28/23	4486	5210-B-23	Clarke Mosquito Control	Invoice: 041723-5393	chemical and compound		8,783.40
4/28/23	4486	5210-B-23	Clarke Mosquito Control	Invoice: 041723-5393	chemical and compound		4,555.20
4/28/23	4486	5210-B-23	Clarke Mosquito Control	Invoice: 041723-5393	chemical and compound		6,832.80
4/28/23	4486	5640-A-10	Intermedia.net	Invoice: 041723-9535	website services		1,133.45
4/28/23	4486	5625-A-10	CBE Los Angeles	Invoice: 041723-9146	postage		72.00
4/28/23	4486	5885-A-62	City of Santa Fe Springs	Invoice: 041723-1470	reclaimed water service		545.64
4/28/23	4486	5885-A-62	City of Santa Fe Springs	Invoice: 041723-1470	domestic use		278.85
4/28/23	4486	5885-A-62	City of Santa Fe Springs	Invoice: 041723-1470	fire service meter		137.93
4/28/23	4486	5870-A-62	D&S Security	Invoice: 041723-6352	security monitoring		87.50
4/28/23	4486	5870-B-63	D&S Security	Invoice: 041723-6352	security monitoring		95.00
4/28/23	4486	5825-A-62	Grainger	Invoice: 041723-8551	flush replacement plugs		72.05
4/28/23	4486	5825-A-62	Grainger	Invoice: 041723-8551	flush replacement plugs		36.03
4/28/23	4486	5825-A-62	McMaster-Carr	Invoice: 041723-4482	interior/exterior supplies		32.41
4/28/23	4486	5499-A-62	McMaster-Carr	Invoice: 041723-4482	misc. maintenance parts & supplies		18.19
4/28/23	4486	5855-A-62	McMaster-Carr	Invoice: 041723-4482	fixtures and hardware		34.61
4/28/23	4486	5499-A-62	McMaster-Carr	Invoice: 041723-4482	misc. maintenance parts & supplies		83.81

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4/28/23	4486	5499-A-62	McMaster-Carr	Invoice: 041723-4482	interior/exterior supplies		16.64
4/28/23	4486	5499-A-62	McMaster-Carr	Invoice: 041723-4482	misc. maintenance parts & supplies		65.97
4/28/23	4486	5825-A-62	McMaster-Carr	Invoice: 041723-4482	interior/exterior supplies		21.72
4/28/23	4486	5499-A-62	McMaster-Carr	Invoice: 041723-4482	misc. maintenance parts & supplies		14.72
4/28/23	4486	5499-A-62	McMaster-Carr	Invoice: 041723-4482	misc. maintenance parts & supplies		237.13
4/28/23	4486	5499-A-70	McMaster-Carr	Invoice: 041723-4482	misc. maintenance parts & supplies		(14.44)
4/28/23	4486	5499-A-71	McMaster-Carr	Invoice: 041723-4482	misc. maintenance parts & supplies		(41.24)
4/28/23	4486	5877-A-62	Frontierr Communications	Invoice: 041723-7995	SFS Internet		1,055.26
4/28/23	4486	5735-A-22	ONT Airport Parking	Invoice: 041723-0399	airport parking		48.00
4/28/23	4486	5735-A-22	Sacramento Holiday Inn	Invoice: 041723-0399	hotel charge		399.72
4/28/23	4486	5345-A-22	Bogtopshirtshop	Invoice: 041723-0399	work shirts		215.20
4/28/23	4486	5655-A-22	Amazon	Invoice: 041723-0402	office supplies		69.60
4/28/23	4486	5655-A-22	Amazon	Invoice: 041723-0402	office supplies		33.04
4/28/23	4486	5345-A-22	Amazon	Invoice: 041723-0402	work polos		55.20
4/28/23	4486	5335-A-22	La La Hat/Kova	Invoice: 041723-0402	uniforms caps		500.00
4/28/23	4486	5335-A-22	La La Hat/Kova	Invoice: 041723-0402	uniforms caps		400.00
4/28/23	4486	5335-A-22	La La Hat/Kova	Invoice: 041723-0402	uniforms caps		250.00
4/28/23	4486	5360-A-22	Westcoast Industries	Invoice: 041723-0402	protective safety services		4,785.80
4/28/23	4486	5260-A-22	Bishco.com	Invoice: 041723-0402	support equipments		139.97
4/28/23	4486	5655-A-22	Harbor Freight Tools	Invoice: 041723-0402	office supplies		38.94
4/28/23	4486	5260-A-22	Home Depot	Invoice: 041723-0410	support equipments		44.07
4/28/23	4486	5360-A-22	Amazon	Invoice: 041723-0410	protective safety equipments		36.42
4/28/23	4486	5360-A-22	Amazon	Invoice: 041723-0410	protective safety equipments		462.73
4/28/23	4486	5360-A-22	Amazon	Invoice: 041723-0410	protective safety equipments		46.00
4/28/23	4486	5360-A-22	Home Depot	Invoice: 041723-0410	protective safety equipments		108.92
4/28/23	4486	5707-A-10	Wateria	Invoice: 041723-0410	meeting supplies		15.00
4/28/23	4486	5360-A-22	Walmart Supercenter	Invoice: 041723-0410	protective safety equipments		98.37
4/28/23	4486	5360-A-22	Westcoast Industries	Invoice: 041723-0410	protective safety equipments		4,794.53
4/28/23	4486	5640-A-10	Zoom.us	Invoice: 041723-4635	zoom subscription		33.58
4/28/23	4486	5735-A-10	Uber	Invoice: 041723-4635	Uber ride share		5.49
4/28/23	4486	5735-A-10	Uber	Invoice: 041723-4635	Uber ride share		36.00
4/28/23	4486	5735-A-10	Uber	Invoice: 041723-4635	Uber ride share		22.11
4/28/23	4486	5735-A-10	Uber	Invoice: 041723-4635	Uber ride share		24.99
4/28/23	4486	5735-A-10	Sacramento Holiday Inn	Invoice: 041723-4635	hotel charge - conf.		199.86
4/28/23	4486	5735-A-10	Uber	Invoice: 041723-4635	Uber ride share		3.74
4/28/23	4486	5640-A-10	Google Gsuite	Invoice: 041723-4635	Google workspace		75.00
4/28/23	4486	5645-A-10	Urisa	Invoice: 041723-4635	URISA membership		195.00
4/28/23	4486	5735-A-10	Urisa	Invoice: 041723-4635	registration		50.00
4/28/23	4486	5640-A-10	Zoom.us	Invoice: 041723-4635	zoom subscription		33.58
4/28/23	4486	5310-B-23	Red Wing Shoes	Invoice: 041723-4011	safety workboots		250.00
4/28/23	4486	5655-B-23	Amazon	Invoice: 041723-4011	office supplies		35.03

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4/28/23	4486	5260-B-23	Amazon	Invoice: 041723-4011	support equipments		10.94
4/28/23	4486	5655-B-23	Amazon	Invoice: 041723-4011	office supplies		35.59
4/28/23	4486	5655-B-23	Amazon	Invoice: 041723-4011	office supplies		81.72
4/28/23	4486	5310-B-23	Cabela's	Invoice: 041723-4011	hip and chest waders for Steve Newton		131.36
4/28/23	4486	5655-B-23	Amazon	Invoice: 041723-4011	office supplies		105.40
4/28/23	4486	5655-B-23	Amazon	Invoice: 041723-4011	office supplies		48.14
4/28/23	4486	5655-B-23	Amazon	Invoice: 041723-4011	office supplies		21.68
4/28/23	4486	5655-B-23	Amazon	Invoice: 041723-4011	office supplies		186.12
4/28/23	4486	5655-B-23	Amazon	Invoice: 041723-4011	office supplies		19.48
4/28/23	4486	5655-B-23	Amazon	Invoice: 041723-4011	office supplies		22.31
4/28/23	4486	5345-B-23	Amazon	Invoice: 041723-4011	work jacket		62.40
4/28/23	4486	5260-B-23	Target	Invoice: 041723-4011	support equipments		44.77
4/28/23	4486	5260-B-23	Amazon	Invoice: 041723-4011	support equipments		18.82
4/28/23	4486	5260-B-23	Amazon	Invoice: 041723-4011	support equipments		62.22
4/28/23	4486	5707-A-10	Target	Invoice: 041723-0808	meeting supplies		50.33
4/28/23	4486	5709-A-10	Amazon	Invoice: 041723-0808	wellness program		47.10
4/28/23	4486	5707-A-10	New York Bagels	Invoice: 041723-0808	meeting supplies		45.00
4/28/23	4486	5655-A-10	Office Depot	Invoice: 041723-0808	office supplies		99.42
4/28/23	4486	5707-a-10	Chick-Fil-A	Invoice: 041723-0808	meeting supplies		72.59
4/28/23	4486	5707-A-10	Geezers Restaurant	Invoice: 041723-0808	meeting supplies		87.56
4/28/23	4486	5655-A-10	Target	Invoice: 041723-0808	office supplies		7.61
4/28/23	4486	5709-A-10	Amazon	Invoice: 041723-0808	wellness program		57.87
4/28/23	4486	5709-A-10	Smart & Final	Invoice: 041723-0808	wellness program		139.98
4/28/23	4486	5709-A-10	Sprouts Farmers Market	Invoice: 041723-0808	wellness program		15.00
4/28/23	4486	5655-A-10	Amazon	Invoice: 041723-0808	office supplies		742.19
4/28/23	4486	5709-A-10	Party City	Invoice: 041723-0808	wellness program		4.20
4/28/23	4486	5735-A-10	CultureConUSA	Invoice: 041723-0808	cultureconusa		499.00
4/28/23	4486	5655-A-42	Walmart	Invoice: 041723-4770	office supplies		29.64
4/28/23	4486	5655-A-42	Amazon	Invoice: 041723-4770	office supplies		6.41
4/28/23	4486	5655-a-42	Amazon	Invoice: 041723-4770	office supplies		18.77
4/28/23	4486	5655-A-42	Amazon	Invoice: 041723-4770	office supplies		15.47
4/28/23	4486	5655-A-42	Amazon	Invoice: 041723-4770	office supplies		11.04
4/28/23	4486	5260-A-42	Alans Lawn & Garden	Invoice: 041723-4770	support equipments		265.27
4/28/23	4486	5707-A-10	Lascares Deli	Invoice: 041723-2276	meeting supplies		303.65
4/28/23	4486	5707-A-10	Costco	Invoice: 041723-2276	meeting supplies		63.38
4/28/23	4486	5707-A-10	Costco	Invoice: 041723-2276	meeting supplies		121.43
4/28/23	4486	5707-A-10	Pizzamania	Invoice: 041723-2276	meeting supplies		228.71
4/28/23	4486	5620-A-22	Liquid Web LLC	Invoice: 041723-9515	computer software expenses		1,617.00
4/28/23	4486	5260-A-22	Adobe	Invoice: 041723-9515	computer software expenses		19.99
4/28/23	4486	5615-A-22	Fiverr	Invoice: 041723-9515	computer consultant		158.25
4/28/23	4486	5620-A-22	Winhost	Invoice: 041723-9515	computer software expenses		27.82

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4/28/23	4486	5620-A-22	MSFT	Invoice: 041723-9515	computer software expenses		69.93
4/28/23	4486	5620-A-22	PluralSight	Invoice: 041723-9515	computer software expenses		29.00
4/28/23	4486	5615-A-22	Fiverr	Invoice: 041723-9515	computer consultant		316.50
4/28/23	4486	5620-A-22	Liquid Web LLC	Invoice: 041723-9515	computer software expenses		738.45
4/28/23	4486	5619-A-52	Notebpbkshop.com	Invoice: 041723-3763	repair Helen's laptop		172.46
4/28/23	4486	5619-A-52	Notebpbkshop.com	Invoice: 041723-3763	repair Helen's laptop		208.41
4/28/23	4486	5655-A-10	Amazon	Invoice: 041723-3763	ink cartridges for Yousef's printer		141.20
4/28/23	4486	5617-A-10	Amazon	Invoice: 041723-3763	external hard drive		30.25
4/28/23	4486	5735-A-10	FredPryor CareerTrack	Invoice: 041723-3763	Training for Selina		199.00
4/28/23	4486	5735-A-10	Sue Dupuy Inc.	Invoice: 041723-3763	Erroneous charge		525.78
4/28/23	4486	5877-B-63	Dynalink Communications	Invoice: 041723-3763	Sylmar backup internet		135.02
4/28/23	4486	5655-A-10	Home Depot	Invoice: 041723-3763	IT office supplies		94.72
4/28/23	4486	5360-A-22	Verizon Wireless	Invoice: 041723-5263	Verizon Wireless devices, extra data and GPS charges		6,649.91
4/28/23	4486	5510-B-33	Airgas Dry Ice	Invoice: 041723-3093	dry ice		425.39
4/28/23	4486	5510-A-32	Airgas Dry Ice	Invoice: 041723-3093	dry ice		461.86
4/28/23	4486	5510-B-33	Airgas Dry Ice	Invoice: 041723-3093	dry ice		461.86
4/28/23	4486	5360-B-43	Amazon	Invoice: 041723-4585	protective safety equipments		189.71
4/28/23	4486	5360-B-43	Amazon	Invoice: 041723-4585	protective safety equipments		15.37
4/28/23	4486	5707-A-10	Vallarta	Invoice: 041723-4585	meeting supplies		20.99
4/28/23	4486	5360-B-23	Westcoast Industries	Invoice: 041723-4585	protective safety equipments		330.40
4/28/23	4486	5485-A-42	Roxford Mini Mart	Invoice: 041723-4585	fuel for #113		69.67
4/28/23	4486	5765-A-10	Pizzamania	Invoice: 041723-5970	meeting supplies		629.80
4/28/23	4486	5735-A-10	Hilton Hotel San Diego	Invoice: 041723-5970	hotel charge - conference		792.46
4/28/23	4486	5707-A-10	Dodgers	Invoice: 041723-5970	meeting supplies		1,688.00
4/28/23	4486	5707-A-10	Wok Express	Invoice: 041723-5970	meeting supplies		96.52
4/28/23	4486	5310-A-22	Cabela's	Invoice: 041723-2811	foot wear		165.71
4/28/23	4486	5735-A-22	Lyft	Invoice: 041723-2811	Lyft ride share - conference		13.68
4/28/23	4486	5735-A-22	Lyft	Invoice: 041723-2811	Lyft ride share - conference		5.45
4/28/23	4486	5310-A-22	Cabela's	Invoice: 041723-2811	foot wear		248.51
4/28/23	4486	5310-A-22	Cabela's	Invoice: 041723-2811	foot wear		77.34
4/28/23	4486	5310-A-22	Cabela's	Invoice: 041723-2811	foot wear		154.67
4/28/23	4486	5655-A-22	Amazon	Invoice: 041723-2811	office supplies		72.75
4/28/23	4486	5655-A-22	Amazon	Invoice: 041723-2811	office supplies		46.44
4/28/23	4486	5655-A-22	Amazon	Invoice: 041723-2811	office supplies		29.82
4/28/23	4486	5655-A-22	Amazon	Invoice: 041723-2811	office supplies		80.60
4/28/23	4486	5655-A-22	Amazon	Invoice: 041723-2811	office supplies		296.32
4/28/23	4486	5655-A-22	Amazon	Invoice: 041723-2811	office supplies		166.92
4/28/23	4486	5655-A-22	Amazon	Invoice: 041723-2811	office supplies		86.37
4/28/23	4486	5520-B-33	Henco Pet Vet	Invoice: 041723-0925	lab field supplies		90.10
4/28/23	4486	5735-A-32	Yard House	Invoice: 041723-0925	MVCAC Spring Quarterly Meeting		56.61
4/28/23	4486	5735-A-32	My Sisters Café	Invoice: 041723-0925	MVCAC Spring Quarterly Meeting		39.77

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4/28/23	4486	5735-A-32	Bob Hop Airport	Invoice: 041723-0925	MVCAC Spring Quarterly Meeting		39.00
4/28/23	4486	5735-A-32	Sacramento Holiday Inn	Invoice: 041723-0925	MVCAC Spring Quarterly Meeting		399.72
4/28/23	4486	5735-A-32	Southwest	Invoice: 041723-0925	Airfare to MVCAC Spring Qtrly		367.95
4/28/23	4486	5510-A-32	Ashland Specialty	Invoice: 041723-0925	lab supplies		871.85
4/28/23	4486	5735-A-32	Budget.com	Invoice: 041723-0925	PAC VEC meeting		106.03
4/28/23	4486	5510-B-33	Amazon	Invoice: 041723-0925	lab supplies		32.82
4/28/23	4486	5510-A-32	Amazon	Invoice: 041723-0925	lab supplies		(29.82)
4/28/23	4486	5510-A-32	Amazon	Invoice: 041723-0925	lab supplies		43.08
4/28/23	4486	5735-A-32	Famous Famiglia	Invoice: 041723-0925	PAC VEC meeting - lunch		14.83
4/28/23	4486	5735-A-32	Budget-Rent-A-Car	Invoice: 041723-0925	car rental		20.46
4/28/23	4486	5510-B-33	Amazon	Invoice: 041723-0925	lab supplies		58.98
4/28/23	4486	5520-B-33	Amazon	Invoice: 041723-0925	field supplies		46.39
4/28/23	4486	5520-B-33	Amazon	Invoice: 041723-0925	field supplies		94.62
4/28/23	4486	5520-B-33	Famous Famiglia	Invoice: 041723-0925	field supplies		94.62
4/28/23	4486	5345-A-32	Target	Invoice: 041723-9233	work gears		44.20
4/28/23	4486	5435-A-32	Target	Invoice: 041723-9233	work gears		44.20
4/28/23	4486	5735-A-10	Hilton Hudson Nash	Invoice: 041723-8762	hotel charge - conference		155.99
4/28/23	4486	5735-A-10	Hilton Hudson Nash	Invoice: 041723-8762	hotel charge - conference		412.23
4/28/23	4486	5735-A-10	Lyft	Invoice: 041723-8762	Lyft ride share - conference		22.79
4/28/23	4486	5735-A-10	Lyft	Invoice: 041723-8762	Lyft ride share - conference		9.86
4/28/23	4486	5735-A-10	Lyft	Invoice: 041723-8762	Lyft ride share - conference		10.63
4/28/23	4486	5735-A-10	Lyft	Invoice: 041723-8762	Lyft ride share - conference		29.71
4/28/23	4486	5735-A-10	La Bou Bakery & Café	Invoice: 041723-8762	meal - conference		103.22
4/28/23	4486	5735-A-10	Fanny Anns Saloon	Invoice: 041723-8762	meal - conference		97.46
4/28/23	4486	5735-A-10	Sacramento Holiday Inn	Invoice: 041723-8762	hotel charge - conference		219.86
4/28/23	4486	5735-A-10	Fanny Anns Saloon	Invoice: 041723-8762	meal - conference		41.00
4/28/23	4486	5735-A-10	Sacramento Holiday Inn	Invoice: 041723-8762	hotel charge - conference		399.72
4/28/23	4486	5735-A-10	Southwest	Invoice: 041723-8762	Airfare to conference		367.95
4/28/23	4486	5735-A-10	Burbank Airport	Invoice: 041723-8762	meal - conference		11.11
4/28/23	4486	5735-A-10	Bob Hope Airport	Invoice: 041723-8762	airport parking		26.00
4/28/23	4486	5735-A-10	Bones Craft Kitchen	Invoice: 041723-8762	meal - conference		41.68
4/28/23	4486	5735-A-10	Hyatt Place UC Davis	Invoice: 041723-8762	hotel charge - conference		173.70
4/28/23	4486	5735-A-10	Hyatt Place UC Davis	Invoice: 041723-8762	hotel charge - conference		190.70
4/28/23	4486	5620-A-52	Networksolutions	Invoice: 041723-5447	computer software expenses		31.98
4/28/23	4486	5769-A-52	Amazon	Invoice: 041723-5447	supplies and equipments		15.45
4/28/23	4486	5769-A-52	Amazon	Invoice: 041723-5447	supplies and equipments		87.30
4/28/23	4486	5620-A-52	Zingle	Invoice: 041723-5447	computer software expenses		229.00
4/28/23	4486	5769-A-52	Amazon	Invoice: 041723-5447	supplies and equipments		23.84
4/28/23	4486	5620-A-52	Mailchimp	Invoice: 041723-5447	computer software expenses		80.00
4/28/23	4486	5640-A-52	Getstreamline.com	Invoice: 041723-5447	website services		400.00
4/28/23	4486	5640-A-10	Getstreamline.com	Invoice: 041723-5447	website services		10.00

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4/28/23	4486	5620-A-52	Kwesforms	Invoice: 041723-5447	computer software expenses		29.00
4/28/23	4486	5620-A-52	Surveymonkey	Invoice: 041723-5447	computer software expenses		468.00
4/28/23	4486	5620-A-62	Linktree	Invoice: 041723-5447	computer software expenses		9.00
4/28/23	4486	5707-A-10	Guanatos Tacos	Invoice: 041723-1099	meeting supplies		92.90
4/28/23	4486	5707-A-10	Sams Club	Invoice: 041723-1099	meeting supplies		193.72
4/28/23	4486	5707-A-10	Jersey Mikes	Invoice: 041723-1099	meeting supplies		73.89
4/28/23	4486	5765-A-10	Pizzamania	Invoice: 041723-1099	Safety/Management Training		683.47
4/28/23	4486	5765-A-10	El Pollo Loco	Invoice: 041723-1099	Safety/Management Training		56.72
4/28/23	4486	5765-A-10	Sams Club	Invoice: 041723-1099	Safety/Management Training		96.50
						Check Total:	<u><u>(189,561.82)</u></u>
4/2/23	4487-89	1015-A-10	Cash		Void	Check Total:	<u><u>-</u></u>
4/28/23	4490	2391-A-10	American Fidelity Assurance Company	Invoice: 2164561A	AR URM FSA		990.37
4/28/23	4490	2391-A-10	American Fidelity Assurance Company	Invoice: 2164563A	AR URM FSA		990.37
						Check Total:	<u><u>(1,980.74)</u></u>
4/28/23	4491	5230-A-22	Alan Lawn & Garden Center Norwalk	Invoice: 1156281	fan case (frame side)	Check Total:	<u><u>(64.77)</u></u>
4/28/23	4492	2394-A-10	AMERICAN FIDELITY ASSURANCE CO.	Invoice: D582371	Short-term Disability American - DST, AF cancer, Accident	Check Total:	<u><u>(7,265.66)</u></u>
4/28/23	4493	5325-A-22	CINTAS #053	Invoice: 4152133064	Uniforms, towels, floor mats cleaned, janitorial service		427.16
4/28/23	4493	5325-A-22	CINTAS #053	Invoice: 4152816709	Uniforms, towels, floor mats cleaned, janitorial service		316.79
4/28/23	4493	5325-A-22	CINTAS #053	Invoice: 4153531276	Uniforms, towels, floor mats cleaned, janitorial service		1,047.65
						Check Total:	<u><u>(1,791.60)</u></u>
4/28/23	4494	5675-A-52	Mary Joy Coburn	Invoice: COBU.4.2023.650.00	Expense claim - actor fees - Tessa Nesis	Check Total:	<u><u>(650.00)</u></u>
4/28/23	4495	5735-A-10	Danyelle Frakes-Lewis	Invoice: DFL.32.96	Meal reimbursements - MVCAC Spring Mtg.	Check Total:	<u><u>(32.96)</u></u>
4/28/23	4496	5675-A-52	DNL PRODUCTIONS	Invoice: 320174	Production/post production work	Check Total:	<u><u>(1,500.00)</u></u>
4/28/23	4497	5485-B-23	EXXONMOBIL FLEET	Invoice: 88528385	Fuel	Check Total:	<u><u>(10,400.42)</u></u>
4/28/23	4498	5625-A-10	Fedex Freight	Invoice: 9415519271	FedEx freight charges	Check total:	<u><u>(177.00)</u></u>
4/28/23	4499	5675-A-52	JANE COHEN	Invoice: 5971	Makeup and hair for Game Over Mosquito Shoot - 4/23/23	Check Total:	<u><u>(850.00)</u></u>
4/28/23	4500	5640-A-10	KEENAN & ASSOCIATES	Invoice: 287830	Installment 11 of 12 Benefit bridge	Check total:	<u><u>(1,666.00)</u></u>
4/28/23	4501	5880-B-63	LA DEPT WATER & POWER	Invoice: 07975010000000446105	Electric charges		1,446.32

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4/28/23	4501	5885-B-63	LA DEPT WATER & POWER	Invoice: 2797501000000285.483	Water, fire service, sewer charge		285.48
						Check total:	<u>(1,731.80)</u>
4/28/23	4502	5485-A-42	Hugo Rolando Landaverde	Invoice: LANH.8.50	Pumped gas for the compressor	Check Total:	<u>(8.50)</u>
4/28/23	4503	5499-A-62	LB Johnson Hardware	Invoice: 958967	flap disc		17.66
4/28/23	4503	5855-A-62	LB Johnson Hardware	Invoice: 959052	all purpose cement, other misc. items		16.55
4/28/23	4503	5499-A-62	LB Johnson Hardware	Invoice: 959086	clamp, HSE clamp		6.61
4/28/23	4503	5499-A-62	LB Johnson Hardware	Invoice: 959085	misc. items		39.70
4/28/23	4503	5855-A-62	LB Johnson Hardware	Invoice: 959125	fixtures & hardware		28.44
4/28/23	4503	5499-A-62	LB Johnson Hardware	Invoice: 959162	spray paint		26.49
4/28/23	4503	5855-A-62	LB Johnson Hardware	Invoice: 959213	fixtures & hardware		73.63
						Check Total:	<u>(209.08)</u>
4/28/23	4504	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 230887	Audit of personnel rules		85.00
4/28/23	4504	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 230188	General legal services		1,861.50
4/28/23	4504	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 230903	VCS investigations - 2022		42.50
4/28/23	4504	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 236461	Audit of personnel rules		4,932.50
4/28/23	4504	5670-A-10	LIEBERT CASSIDY WHITMORE	Invoice: 236462	General - Business & Facilities		484.50
						Check Total:	<u>(7,406.00)</u>
4/28/23	4505	5675-A-52	MICHAEL DeLEON PHOTOGRAPHY	Invoice: 4829	Photography services	Check Total:	<u>(2,000.00)</u>
4/28/23	4506	5510-B-33	MosquitoMate, Inc.	Invoice: 3174	sex sorter	Check Total:	<u>(821.90)</u>
4/28/23	4507	5400-B-63	O'Reilly Auto Parts/ first call	Invoice: 2665-316903	Battery		149.31
4/28/23	4507	5480-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-214846	antifreeze, brake clean		169.56
4/28/23	4507	5400-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-214915	Battery		133.00
4/28/23	4507	5400-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-216200	Battery		191.77
4/28/23	4507	5400-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-216199	Battery		139.84
4/28/23	4507	5499-A-62	O'Reilly Auto Parts/ first call	Invoice: 3075-216326	UNV Hanger		5.79
						Check Total:	<u>(789.27)</u>
4/28/23	4508	5625-A-10	Pitney Bowes Inc.	Invoice: 3106041548	SendPro C200, C300, C400	Check Total:	<u>(189.34)</u>
4/28/23	4509	5769-A-52	Vania Pocasangre	Invoice: POCA.58.23	Supplies and equipments	Check total:	<u>(58.23)</u>
4/28/23	4510	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 242146	General legal services		998.43
4/28/23	4510	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 242147	Special Counsel Services		8,855.00
4/28/23	4510	5670-A-10	RICHARDS, WATSON & GERSHON	Invoice: 242148	Board Meetings through March 31, 2023		782.48
						Check Total:	<u>(10,635.91)</u>

Greater L.A. County Vector Control Dist
Cash Disbursements Journal
For the Period From Apr 1, 2023 to Apr 30, 2023

Date	Check #	Account ID	Vendor	Invoice Number	Description	Check Total	Amount
4/28/23	4511	5880-A-62	SOUTHERN CA. EDISON	Invoice: STMT04142023	electricity - utility	Check total:	<u>(3,521.60)</u>
4/28/23	4512	2242-A-10	Standard Life Insurance Company	Invoice: 0401-043023.12607.76	Lincoln Dental Premiums, Retirees' benefits, Dental insurance		12,607.76
4/28/23	4512	2242-A-10	Standard Life Insurance Company	Invoice: APRIL2023COBRA	COBRA (4/1-4/30/23)		127.08
						Check Total:	<u>(12,734.84)</u>
4/28/23	4513	5133-A-22	Standard Insurance Company	Invoice: 04012023.6961.21	Short-term disability	Check Total:	<u>(6,961.21)</u>
	Total						<u><u>(417,903.35)</u></u>

EXHIBIT B

**TOTAL SALARIES
FOR APRIL 2023**

EMPLOYEE	14TH PAYROLL	28TH PAYROLL	TOTAL
<u>ADMINISTRATION-SFS</u>			
Total Administration-SFS	44,430.03	45,005.23	89,435.26
<u>PUBLIC HEALTH - GRANT</u>			
Total Public Health - Grant	-	-	-
<u>OPERATIONS-SFS</u>			
Total Operations-SFS	98,072.08	98,688.34	196,760.42
<u>OPERATIONS-SYLMAR</u>			
Total Operations-Sylmar	47,272.27	47,358.65	94,630.92
<u>UNDERGROUND-SFS</u>			
Total Underground-SFS	44,782.16	45,416.52	90,198.68
<u>UNDERGROUND-SYLMAR</u>			
Total Underground-Sylmar	19,659.82	20,016.79	39,676.61
SCIENTIFIC - TECH-SFS			
Total Scientific-Tech-SFS	19,157.92	19,994.72	39,152.64
SCIENTIFIC - TECH-SYLMAR			
Total Scientific-Tech-Sylmar	12,918.60	13,964.31	26,882.91
PUBLIC INFORMATION			
Total Public Information	24,122.56	17,856.03	41,978.59
EDUCATION PROGRAM			
Total Education Program	6,715.00	6,378.39	13,093.39
MAINTENANCE-SFS			
Total Maintenance-SFS	17,136.87	17,629.13	34,766.00
MAINTENANCE-SYLMAR			
Total Maintenance-Sylmar	6,584.20	7,018.17	13,602.37
SEASONAL OPS			
Total Seasonal Ops	1,751.30	2,097.45	3,848.75
Total Gross Payroll	342,602.81	341,423.73	684,026.54
Employer Taxes	5,370.79	5,023.98	10,394.77
Employee Benefits*	47,251.89	47,134.10	94,385.99
Trustee Payroll	2,950.00	-	2,950.00
	-	-	-
Total Payroll	398,175.49	393,581.81	791,757.30

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



April 12, 2023

General Annexation File

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

Dear Ms. Kluh:

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-1125	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-1125

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. 1125"

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. 1125*;

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. 1125* 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 0.9667462 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 1125* 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. 1125*.

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: 00218
 EFFECTIVE DATE: 07/01/2023
 ANNEXATION NUMBER: 1125
 PROJECT NAME: A-SCV-1125
 DISTRICT SHARE: 0.017375930

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.217629174	21.7640 %	0.017375930	0.003781521	-0.003868533	0.213760641
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.0000007622	0.0007 %	0.017375930	0.000000132	0.000000000	0.0000007622
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.169741106	16.9741 %	0.017375930	0.002949409	-0.002949409	0.166791697
007.31	L A C FIRE-PFW	0.0050000073	0.5000 %	0.017375930	0.000008680	0.000000000	0.0050000073
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001546002	0.1546 %	0.017375930	0.000026863	-0.000026863	0.001519139
030.70	LA CO FLOOD CONTROL MAINT	0.008748966	0.8748 %	0.017375930	0.000152021	-0.000152021	0.008596945
061.80	GREATER L A CO VECTOR CONTROL	0.000322714	0.0322 %	0.017375930	0.000005607	-0.000005607	0.000317107
249.01	CITY-SANTA CLARITA TD #1	0.057345280	5.7345 %	0.017375930	0.000996427	-0.000996427	0.056348853
249.32	STA CLRTA STREET LIGHT MAINT #2	0.020625135	2.0625 %	0.017375930	0.000358380	-0.000358380	0.020266755
249.56	CITY-SANTA CLARITA LIBRARY	0.021308407	2.1308 %	0.017375930	0.000370253	-0.000370253	0.020938154
302.01	SANTA CLARITA VALLEY WATER-CLWA	0.053176438	5.3176 %	0.017375930	0.000923990	-0.000923990	0.052252448
309.01	SANTA CLARITA VALLEY WATER-NCW	0.000919628	0.0919 %	0.017375930	0.000015979	-0.000015979	0.000903649
400.00	EDUCATIONAL REV AUGMENTATION FD	0.0715661535	7.1561 %	0.017375930	0.001243448	EXEMPT	0.071561535
400.01	EDUCATIONAL AUG FD IMPOUND	0.133767785	13.3767 %	0.017375930	0.002324339	EXEMPT	0.133767785
400.15	COUNTY SCHOOL SERVICES	0.001314648	0.1314 %	0.017375930	0.000022843	EXEMPT	0.001314648
400.21	CHILDREN'S INSTILL TUITION FUND	0.002609147	0.2609 %	0.017375930	0.000045336	EXEMPT	0.002609147
581.01	NEWHALL SCHOOL DISTRICT	0.076871219	7.6871 %	0.017375930	0.001335708	EXEMPT	0.076871219
581.06	CO.SCH.SERV.FD.- NEWHALL	0.007370853	0.7370 %	0.017375930	0.000128075	EXEMPT	0.007370853
581.07	DEV.CTR. HDCPD.MINOR-NEWHALL	0.000811459	0.0811 %	0.017375930	0.000014099	EXEMPT	0.000811459

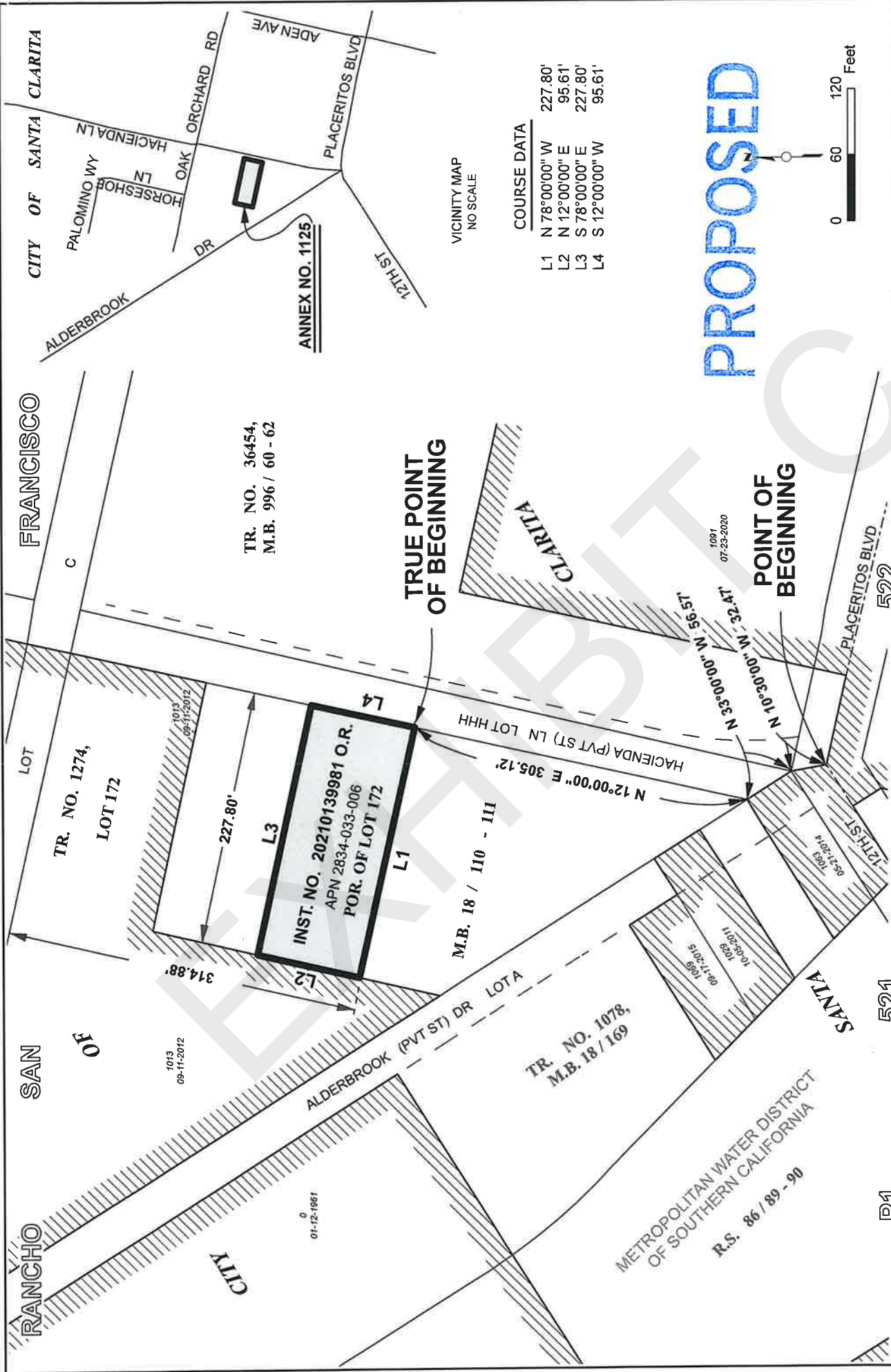
PROPERTY TAX TRANSFER RESOLUTION WORKSHEET
FISCAL YEAR 2022-2023

TRA: 00218

PROJECT NAME: A-SCV-1125

ANNEXATION NUMBER: 1125

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
757.02	HART WILLIAM S UNION HIGH	0.075051655	7.5051 %	0.017375930	0.001304092	EXEMPT	0.075051655
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	0.000312840	0.0312 %	0.017375930	0.000005435	EXEMPT	0.000312840
757.07	HART,WILLIAM S.-ELEM SCHOOL FUND	0.039489839	3.9489 %	0.017375930	0.000686172	EXEMPT	0.039489839
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.034468475	3.4468 %	0.017375930	0.000598921	EXEMPT	0.034468475
<hr/>							
**067.35	STA CLRTA VLY SANIT DIS OF LA CO	0.000000000	0.0000 %	0.017375930	0.000000000	0.000000000	0.009667462
<hr/>							
TOTAL:		1.000000000	100.0000 %		0.017375930	-0.009667462	1.000000000



VICINITY MAP
NO SCALE

COURSE DATA

- L1 N 78°00'00" W 227.80'
- L2 N 12°00'00" E 95.61'
- L3 S 78°00'00" E 227.80'
- L4 S 12°00'00" W 95.61'

PROPOSED



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

ANNEXATION NO. 1125
TO
SANTA CLARITA VALLEY
SANITATION DISTRICT

Recorded:

TR. NO. 36454,
M.B. 996 / 60 - 62

TRUE POINT
OF BEGINNING

POINT OF
BEGINNING



ANNEX. NO.
(RECORDING DATE)

0.500 Acres

Annexation No. 1125 shown thus

Boundary of Santa Clarita Valley Sanitation District
Prior to Annexation No. 1125 shown thus

Prior Annexations shown thus

Area of Annexation

**"FOR TAX ASSESSMENT
PURPOSES ONLY"**

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



April 12, 2023

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.

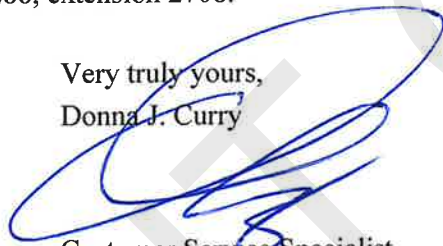
<u>Annexation No.</u>	<u>Type of Project</u>
SCV-1126	one existing single-family home

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-1126

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 Street Lighting Maintenance District No. 2

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. 1126"

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. 1126*;

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. 1126* 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 0.9741138 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 1126* 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. 1126*.

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 Street Lighting Maintenance District No. 2, 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: 16353
 EFFECTIVE DATE: 07/01/2022
 ANNEXATION NUMBER: 1126
 PROJECT NAME: A-SCV-1126
 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	0.217629174	21.7640 %	0.017508354	0.003810339	-0.003898015	0.213731159
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.0000007622	0.0007 %	0.017508354	0.0000000133	0.0000000000	0.0000007622
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.169741106	16.9741 %	0.017508354	0.002971887	-0.002971887	0.166769219
007.31	L A C FIRE-FFW	0.005000073	0.5000 %	0.017508354	0.000087543	0.0000000000	0.005000073
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001546002	0.1546 %	0.017508354	0.000027067	-0.000027067	0.001518935
030.70	LA CO FLOOD CONTROL MAINT	0.008748966	0.8748 %	0.017508354	0.000153179	-0.000153179	0.008595787
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
249.32	STA CLRTA STREET LIGHT MAINT #2	0.020625135	2.0625 %	0.017508354	0.000361112	-0.000361112	0.020264023
249.56	CITY-SANTA CLARITA LIBRARY	0.021308407	2.1308 %	0.017508354	0.000373075	-0.000373075	0.020935332
302.01	SANTA CLARITA VALLEY WATER-CLWA	0.053176438	5.3176 %	0.017508354	0.000931031	-0.000931031	0.052245407
309.01	SANTA CLARITA VALLEY WATER-NCW	0.000919628	0.0919 %	0.017508354	0.000016101	-0.000016101	0.000903527
400.00	EDUCATIONAL REV AUGMENTATION FD	0.071561535	7.1561 %	0.017508354	0.001252924	EXEMPT	0.071561535
400.01	EDUCATIONAL AUG FD IMPOUND	0.133767785	13.3767 %	0.017508354	0.002342053	EXEMPT	0.133767785
400.15	COUNTY SCHOOL SERVICES	0.001314648	0.1314 %	0.017508354	0.000023017	EXEMPT	0.001314648
400.21	CHILDREN'S INSTIL TUITION FUND	0.002609147	0.2609 %	0.017508354	0.0000045681	EXEMPT	0.002609147
581.01	NEWHALL SCHOOL DISTRICT	0.076871219	7.6871 %	0.017508354	0.001345888	EXEMPT	0.076871219
581.06	CO.SCH.SERV.FD. - NEWHALL	0.007370853	0.7370 %	0.017508354	0.000129051	EXEMPT	0.007370853
581.07	DEV.CTR. HDCPD.MINOR-NEWHALL	0.000811459	0.0811 %	0.017508354	0.000014207	EXEMPT	0.000811459

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET
FISCAL YEAR 2021-2022

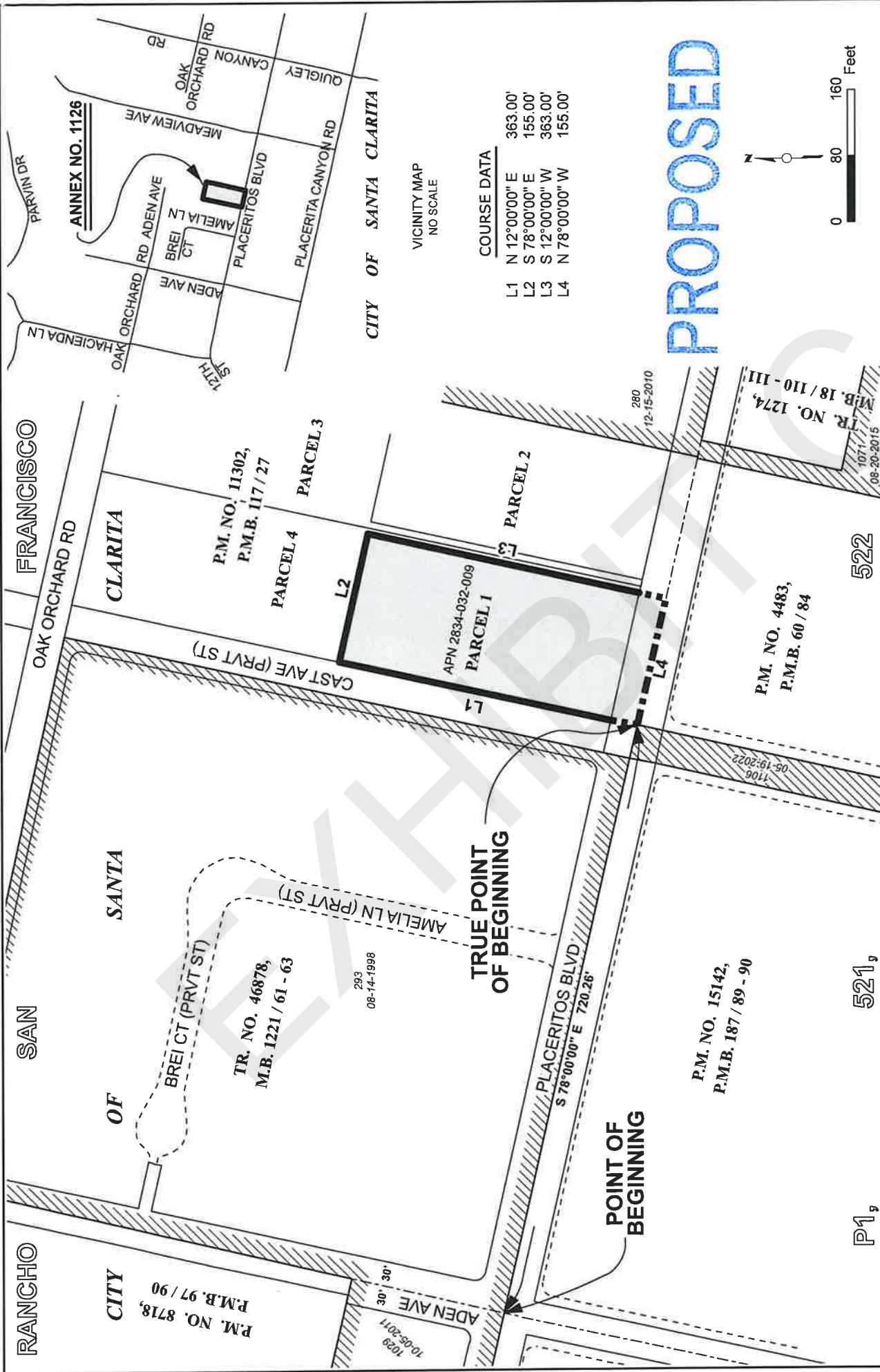
AUDITOR ACAFAN03

TRA: 16353

PROJECT NAME: A-SCV-1126

ANNEXATION NUMBER: 1126

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
757.02	HART WILLIAM S UNION HIGH	0.075051655	7.5051 %	0.017508354	0.001314030	EXEMPT	0.075051655
757.06	CO.SCH.SERV.FD.- HART, WILLIAM S.	0.0000312840	0.0312 %	0.017508354	0.000005477	EXEMPT	0.000312840
757.07	HART, WILLIAM S.-ELEM SCHOOL FUND	0.039489839	3.9489 %	0.017508354	0.000691402	EXEMPT	0.039489839
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.034468475	3.4468 %	0.017508354	0.000603486	EXEMPT	0.034468475
***067.35	STA CLRTA VLY SANIT DIS OF LA CO	0.000000000	0.0000 %	0.017508354	0.000000000	0.000000000	0.009741138
TOTAL:		1.000000000	100.0000 %		0.017508354	-0.009741138	1.000000000

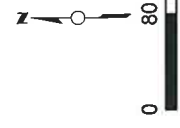


VICINITY MAP
NO SCALE

COURSE DATA

L1	N 12°00'00" E	363.00'
L2	S 78°00'00" E	155.00'
L3	S 12°00'00" W	363.00'
L4	N 78°00'00" W	155.00'

PROPOSED



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

ANNEXATION NO. 1126
TO
SANTA CLARITA VALLEY
SANITATION DISTRICT

Recorded:



ANNEX. NO.
(RECORDING DATE)

1.292 Acres

Annexation No. 1126 shown thus

Boundary of Santa Clarita Valley Sanitation District
Prior to Annexation No. 1126 shown thus

Prior Annexations shown thus

Area of Annexation

**"FOR TAX ASSESSMENT
PURPOSES ONLY"**

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



**LOS ANGELES COUNTY
SANITATION DISTRICTS**

Converting Waste Into Resources

Robert C. Ferrante

Chief Engineer and General Manager

1955 Workman Mill Road, Whittier, CA 90601-1400
Mailing Address: P.O. Box 4998, Whittier, CA 90607-4998
(562) 699-7411 • www.lacsd.org

April 12, 2023

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.

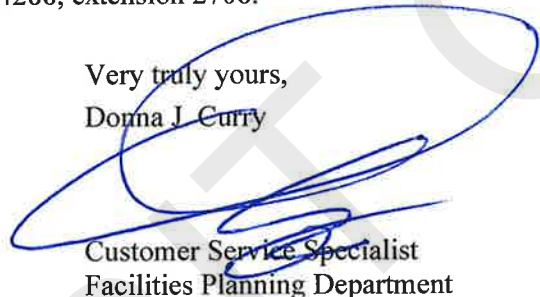
<u>Annexation No.</u>	<u>Type of Project</u>
SCV-1127	one existing single-family home

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-1127

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. 1127"

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. 1127*;

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. 1127* 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 0.9460229 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 1127* 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. 1127*.

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

ATTEST:

PRINT NAME AND TITLE

Secretary

Date

(SIGNED IN COUNTERPART)

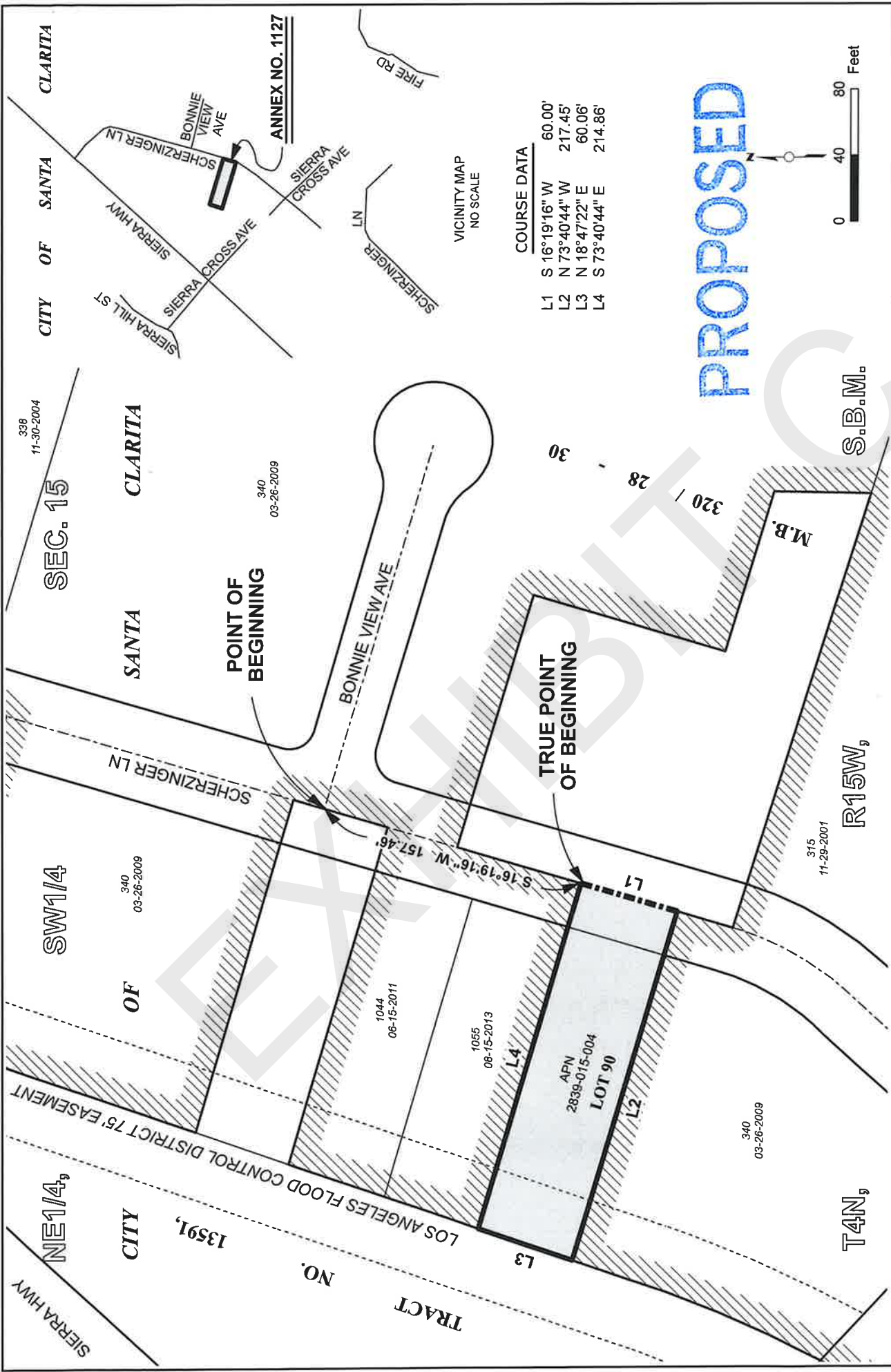
ANNEXATION TO: STA CLARITA VLY SANIT DIS OF LA CO
 ACCOUNT NUMBER: 067.35
 TRA: 06563
 EFFECTIVE DATE: 07/01/2023
 ANNEXATION NUMBER: 1127
 PROJECT NAME: A-SCV-1127
 DISTRICT SHARE: 0.017375930

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 %	0.017375930	0.003933236	-0.004025549	0.222335088
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000111252	0.0111 %	0.017375930	0.000001933	0.000000000	0.000111252
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.166529333	16.6529 %	0.017375930	0.002893602	-0.002893602	0.16335731
007.31	L A C FIRE-FFW	0.005201487	0.5201 %	0.017375930	0.000090380	0.000000000	0.005201487
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001669389	0.1669 %	0.017375930	0.000029007	-0.000029007	0.001640382
030.70	LA CO FLOOD CONTROL MAINT	0.009447444	0.9447 %	0.017375930	0.000164158	-0.000164158	0.009283286
061.80	GREATHER L A CO VECTOR CONTROL	0.000322715	0.0322 %	0.017375930	0.000005607	-0.000005607	0.000317108
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000 %	0.017375930	0.000000000	0.000000000	0.000000000
249.01	CITY-SANTA CLARITA TD #1	0.056308214	5.6308 %	0.017375930	0.000978407	-0.000978407	0.055322987
249.56	CITY-SANTA CLARITA LIBRARY	0.022649405	2.2649 %	0.017375930	0.000393554	-0.000393554	0.022255851
302.01	SANTA CLARITA VALLEY WATER-CLWA	0.055844237	5.5844 %	0.017375930	0.000970345	-0.000970345	0.054873892
400.00	EDUCATIONAL REV AUGMENTATION FD	0.068990365	6.8990 %	0.017375930	0.001198771	EXEMPT	0.068990365
400.01	EDUCATIONAL AUG FD IMPOUND	0.133766009	13.3766 %	0.017375930	0.002324308	EXEMPT	0.133766009
400.15	COUNTY SCHOOL SERVICES	0.001379705	0.1379 %	0.017375930	0.000023973	EXEMPT	0.001379705
400.21	CHILDREN'S INSTIL TUITION FUND	0.002738230	0.2738 %	0.017375930	0.000047579	EXEMPT	0.002738230
665.01	SULPHUR SPRINGS UNION SCHOOL DIS	0.083973999	8.3973 %	0.017375930	0.001459126	EXEMPT	0.083973999
665.06	CO.SCH.SERV.FD.- SULPHUR SPRINGS	0.007200288	0.7200 %	0.017375930	0.000125111	EXEMPT	0.007200288
665.07	DEV.CTR.HDCPD-MINOR-SULPHUR SPGS	0.000795961	0.0795 %	0.017375930	0.000013830	EXEMPT	0.000795961
757.02	HART WILLIAM S UNION HIGH	0.078765207	7.8765 %	0.017375930	0.001368618	EXEMPT	0.078765207

TRA: 06563

ANNEXATION NUMBER: 1127 PROJECT NAME: A-SCV-1127

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
757.06	CO. SCH. SERV. FD. - HART, WILLIAM S.	0.000328335	0.0328 %	0.017375930	0.000005705	EXEMPT	0.000328335
757.07	HART, WILLIAM S. -ELEM SCHOOL FUND	0.041443794	4.1443 %	0.017375930	0.000720124	EXEMPT	0.041443794
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.036173994	3.6173 %	0.017375930	0.000628556	EXEMPT	0.036173994
***067.35	STA CLIRTA VLY SANIT DIS OF LA CO	0.000000000	0.0000 %	0.017375930	0.000000000	0.000000000	0.009460229
TOTAL:		1.000000000	100.0000 %		0.017375930	-0.009460229	1.000000000



VICINITY MAP
NO SCALE

COURSE DATA			
L1	S 16°19'16" W	60.00'	
L2	N 73°40'44" W	217.45'	
L3	N 18°47'22" E	60.06'	
L4	S 73°40'44" E	214.86'	

PROPOSED



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

ANNEXATION NO. 1127
TO
SANTA CLARITA VALLEY
SANITATION DISTRICT

Recorded:

Annexation No. 1127 shown thus
 Boundary of Santa Clarita Valley Sanitation District
 Prior to Annexation No. 1127 shown thus
 Prior Annexations shown thus
 Area of Annexation 0.298 Acres

ANNEX. NO.
(RECORDING DATE)

**"FOR TAX ASSESSMENT
PURPOSES ONLY"**

LA County Assessor, Landbase,
CAWS Centline, DPW City boundary
LA County Sanitation Districts:
Annexation Layer and District Layer

RESOLUTION NO. 2023-06

A RESOLUTION OF THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT BOARD OF TRUSTEES APPROVING ADOPTION OF CALPERS 457 PLAN

WHEREAS, The Greater Los Angeles County Vector Control District (“District”) desires to establish an additional deferred compensation plan for the benefit of its employees; and

WHEREAS, The Board of Administration (“Board”) of the California Public Employees’ Retirement System (“CalPERS”) has established the CalPERS 457 Plan (“CalPERS 457 Plan”) which may be adopted by a governmental employer the employees of which are public employees; and

WHEREAS, The District believes that the CalPERS 457 Plan and the investment options available thereunder will provide valuable benefits to its employees; and

WHEREAS, The Board has appointed Voya Financial® (the Plan Recordkeeper) to perform recordkeeping and administrative services under the CalPERS 457 Plan and to act as the Board’s agent in all matters relating to the administration of the CalPERS 457 Plan;

NOW, THEREFORE, BE IT RESOLVED that the District adopts the CalPERS 457 Plan for the benefits of its employees and authorizes and directs the General Manager to execute the attached adoption agreement on behalf of the District and to provide CalPERS or any successor agent duly appointed by the Board with such information and cooperation as may be needed on an ongoing basis in the administration of the CalPERS 457 Plan. A copy of this resolution, the agreement, and any attachments thereto shall be on file in the office of the Human Resources Department of the District.

PASSED AND ADOPTED AS A RESOLUTION BY THE DISTRICT, AT A MEETING HELD ON MAY 11TH, 2023.

President

ATTEST:

Secretary

Employer Adoption Agreement

The employer identified below (the "Employer") adopts the CalPERS 457 Plan (the "CalPERS 457 Plan" or the "Plan") for the benefit of its employees and agrees to be bound by and subject to the terms of the Plan, as it may be amended from time to time. The Employer further agrees and represents as follows:

1. The Employer is a political subdivision of the State of California and is eligible to adopt the Plan.
2. The Employer has duly adopted a resolution (copy attached) or taken such other official action as required for its lawful adoption and implementation of the Plan and has authorized the undersigned to execute this Agreement on its behalf.
3. The Employer has received and has had the opportunity to review the following documents and information:
 - The Plan document;
 - A description of the optional provisions of the Plan;
 - A description of the investment options available to Plan participants and historical performance data for those investment options;
 - A complete description of fees and expenses that will or may be charged to Plan participants including, but not limited to, investment fees and administrative expenses; and
 - The Enrollment Kit for eligible employees, which includes forms and information for employees to participate in the Plan.

Contributions

4. The Employer understands that its employees will have the opportunity to defer their own compensation by designating an amount or percentage to be withheld from each paycheck and contributed to the Plan on the employee's behalf.
5. The Employer understands that the Plan must be made available to all employees and agrees to offer all employees the opportunity to participate in the Plan.
6. The Employer understands that the Plan cannot be made available to individuals who are not the Employer's common law employees and agrees not to offer such individuals the opportunity to participate in the Plan.
7. The Employer understands that each employee's deferrals under the Plan and any other eligible deferred compensation plan maintained by the Employer are subject to certain limits imposed by the Plan and the federal tax code. The Employer agrees to limit employees' deferrals under all plans maintained by the Employer to amounts that do not exceed applicable limitations.
8. The Employer agrees to deduct deferral amounts from employees' salaries and wages in accordance with the employees' elections, to remit all amounts deducted to the Plan as soon as reasonably practicable after such amounts are withheld, and to accurately report the amounts remitted.
9. The Employer understands and agrees that all amounts deferred under the Plan shall be 100% vested and shall be deposited in the Public Employees' Deferred Compensation Fund (the "Fund"), a trust established to hold such amounts, for the exclusive benefit of participants and their beneficiaries. The Employer shall have no right to Fund assets or to sell, redeem, or otherwise liquidate Fund assets, except as provided Plan section 10.6.

Investments

- 10. The Employer understands and agrees that employees who defer compensation under the Plan will have the right to direct the investment of their individual Plan accounts by choosing among the investment options selected by the CalPERS Board of Administration (the "Board") and offered under the Plan. The Employer further understands and agrees that any employee who does not provide timely directions for investing his or her account will be deemed to have selected the Plan's default investment. The Plan's default investment is currently the CalPERS Target Retirement Fund designated for an employee, based on his or her expected retirement date. The Employer understands and agrees that the Board, in its sole discretion, may add, eliminate, or consolidate investment options offered under the Plan, including the Plan's default investment option.
- 11. The Employer further understands and agrees that certain fees are charged to Plan participants for investment and administration expenses, and that such fees will be offset against investment returns or deducted from participants' Plan accounts periodically.

Administration

- 12. The Employer understands and agrees that, except as specifically set forth in the Plan, the administration of the Plan and Fund is subject to the exclusive control of the Board and that the Board has the authority to retain third parties to provide investment services, record keeping, accounting, or other services for the Plan.
- 13. The Employer agrees to assist and cooperate in providing Plan information to employees and to follow administrative procedures established by the Board or its designee(s) from time to time.
- 14. The Employer has completed the attached New Employer Data Sheet, which is incorporated by reference. The Employer hereby certifies that all information provided in connection with its adoption of the Plan is true and accurate.
- 15. The Employer understands and agrees that the Board has retained the power and authority to amend the Plan from time to time, subject to limitations set forth in the California Government Code and the Plan. The Employer may not amend the Plan.
- 16. The Employer understands and agrees that its participation in the Plan may be terminated by the Employer or by the Board upon sixty (60) days advance written notice. Upon termination, all amounts held for participants will continue to be held in the Fund for the exclusive benefit of participants and their beneficiaries, except for distributions or transfers permitted under the Plan terms.

Name of Employer: GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

By: SUSANNE KLUH Title: GENERAL MANAGER

Date: MAY 12, 2023

Accepted by CalPERS (or an agent duly appointed by the Board) on behalf of the Board of Administration of the California Public Employees' Retirement System.

To be completed by CalPERS

Signature: _____

Print Name: _____

Title: _____

Date: _____

**PROPOSAL FOR PROFESSIONAL AUDITING SERVICES
Greater Los Angeles County Mosquito & Vector Control District**

**For the Fiscal Years Ending
June 30, 2023-2025
(with option for two subsequent years)**

NIGRO & NIGRO^{PC}

Respectfully Submitted on March 31, 2023 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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March 31, 2023

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

Dear Ms. Weeks,

Thank you for the opportunity to submit this proposal to provide audit services for the Greater Los Angeles County Mosquito & Vector Control District (District). Our understanding of the work to be done is: the annual audit of the District's financial statements for the fiscal years ending June 30, 2023-2025, with an option to extend for two additional years. Based on our history with special districts, I believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Although many people think that all mosquito & vector control districts function in the same manner, we know that's not the case. The audit leadership team we've assigned to your District, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 80+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta (Headquarters) office. We also have an office in Walnut Creek for additional resources.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.

- **An Efficient and Effective Work Plan.** We currently serve over 80+ governmental entities state-wide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time period you specify.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
Audit Services Partner

LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

PROFILE OF THE FIRM

Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Comprehensive Annual Financial Report (CAFR) development

PROFILE OF THE FIRM (CONTINUED)

Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

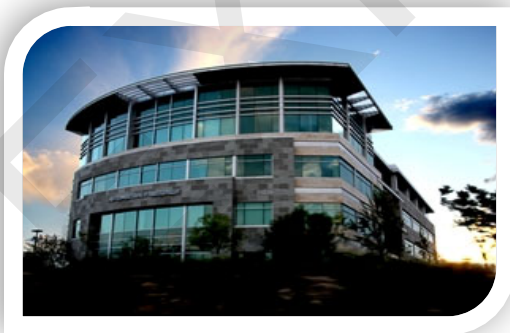
Position	Number of Employees	Number of Licensed CPA's
Partner*	7	7
Senior Manager	1	1
Manager	3	1
Supervisor	1	-
Senior	8	1
Associates	10	-
Support Staff	3	-
Total	33	10

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

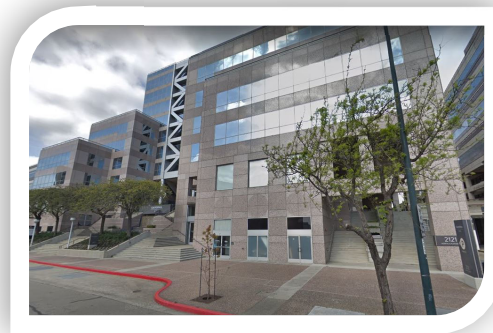
Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of agencies in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



WALNUT CREEK OFFICE

Range of Activities Performed

- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

PROFILE OF THE FIRM (CONTINUED)

Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead Partner	29
Peter Glenn, CPA	Review Partner	15
Jared Solmons, CPA	Audit Manager	5
Stacy Macias	Audit Supervisor	5
Anabel Cruz, CPA	Audit Senior	4

Paul J. Kaymark, CPA

Lead Audit Partner

Paul joined the firm in 2019 and has more than 26 years of previous public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Palmdale Water District
- Mojave Water Agency
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



California Special Districts Association

Districts Stronger Together

CSDA Workshop Speaker



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



Water and Wastewater Clients Audited and/or Consulted With Over My Career

Water and Wastewater

Metropolitan Water District of Southern California
 Los Angeles County Sanitation District
 Long Beach Water Department
 Glendale Water and Power
 Colton Public Utilities
 Baldy Mesa Water District
 Bear Valley Community Services District
 Beaumont-Cherry Valley Water District
 Big Bear City Community Services District
 Cabazon Water District
 California Domestic Water Company
 Casitas Municipal Water District
 Castaic Lake Water Agency
 Chino Basin Water Conservation District
 Chino Basin Watermaster
 Coachella Valley Water District
 Diablo Water District
 East Orange County Water District
 El Toro Water District
 Farm Mutual Water Company
 Golden Hills Community Services District
 Goleta Water District
 Hi-Desert Water District
 Inverness Public Utilities District
 Irvine Ranch Water District
 Joshua Basin Water District
 Jurupa Community Services District
 Leucadia Wastewater District
 Mesa Consolidated Water District
 Mojave Water Agency
 Monte Vista Water District
 Montecito Water District
 North Coast County Water District
 North Marin Water District
 Novato Sanitary District
 Palmdale Water District

Water and Wastewater, continued

Phelan Pinon Hills Community Services District
 Pomona Valley Protective Agency
 Purissima Hills Water District
 Rincon del Diablo Water District
 Rosamond Community Services District
 Rossmoor Los Alamitos Area Sewer District
 Sacramento Suburban Water District
 San Bernardino Valley Water Conservation District
 San Gabriel Valley Municipal Water District
 San Lorenzo Valley Water District
 Santa Ana Watershed Project Authority
 Santa Margarita Water District
 Saticoy Sanitary District
 Solano County Water Agency
 Soquel Creek Water District
 Stallion Springs Community Services District
 Summerland Sanitary District
 Trabuco Canyon Water District
 Tres Pinos Water District
 Triunfo Sanitation District
 Twentynine Palms Water District
 Vallecitos Water District
 Valley County Water District
 Ventura Regional Sanitation District
 Victor Valley Water District
 Victor Valley Wastewater Reclamation Authority
 Victorville Water District
 Water Facilities Authority - Joint Power Agency
 Water Replenishment District
 West County Agency
 West County Wastewater District
 West Valley Water District
 Westborough Water District
 Western Municipal Water District
 Western Riverside County Regional Wastewater
 Yorba Linda Water District

Peter Glenn, CPA

Review Partner

Peter joined the firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter will work under the general direction of the partner. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of special districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

Other Agencies Served:

- Riverside County Open Space and Park District
- Cahuilla Band of Indians
- Central Basin Municipal Water District
- Murrieta Valley Cemetery District
- Elsinore Valley Cemetery District
- Alamo-Lafayette Cemetery District
- Bodega Bay Fire Protection District
- Los Angeles Harbor Cemetery District



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
San Marcos, 2008, Magna Cum Laude

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



Jared Solmosen, CPA

Manager

Jared joined the firm in 2019 as a Staff Accountant. After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will work under the general supervision of the partner and oversee staff as they work together through different audit areas.



Audit Services:

Jared began his career with Nigro & Nigro working on LEA audits before transitioning to focus on special districts and not-for-profit organizations. He focuses on a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm. He regularly consults with clients in the areas of:

Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements

Other Agencies Served:

- Palmdale Water District
- Scotts Valley Water District
- Oxnard Harbor District
- Big Bear City Airport District
- Pauma Valley Community Services District
- North County Fire Protection District
- San Gabriel Valley Mosquito & Vector Control District
- Ventura County Resource Conservation District
- Tehachapi Valley Recreation & Park District
- Murrieta Valley Cemetery District

Education:

Bachelor of Science, Business Administration, Finance
California State University,
San Marcos, 2013

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- AICPA webinars and CPE
- California Special Districts Association Conference
- Spidell Tax Seminar
- In-house training for audit staff (presenter)

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Stacy Macias

Supervisor

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Senior Accountant. Stacy has worked in a variety of the firm's audit and tax departments. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the partner and oversee staff as they work together through different audit areas.

Audit Services:

Stacy began her auditing career on audit engagements of local education agencies, charter schools, governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience those industries. She regularly consults with clients in the areas of:

Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Other Agencies Served:

- Palmdale Water District
- Ventura County Conservation District
- Antelope Valley Resource Conservation District
- Rowland Water District
- North County Fire Protection District
- Bolinas Fire Protection District
- Bodega Bay Fire Protection District



Education:

Bachelor of Science, Business Administration, Accounting
California State University, Chico, 2018

Licenses and Certifications:

- CPA License Candidate (expected licensure in 2022)

Continuing Education:

- CalCPA Conferences for Governmental Accounting and Auditing and Not-for-profit Organizations
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Anabel Cruz, CPA

Audit Senior

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. She has passed the CPA examination and is working towards meeting the requirements needed for licensure. Anabel's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water Districts, fire Protection Districts and community Service Districts. Anabel values building quality relationships with clients while providing timely and reliable services. Anabel is working under the general direction of the Audit Supervisor.



Audit Services:

Anabel has experience with a variety of governmental and not-for-profit accounting issues derived from her audit and consulting experience at the firm. She regularly consults with clients in the areas of:

Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience those industries. She regularly consults with clients in the areas of:

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules

Other Agencies Served:

- Palmdale Water District
- North County Fire Protection District
- Ventura County Resource Conservation District
- County of San Bernardino ATC
- Winters Cemetery District

Education:

Bachelor of Science, Finance and Accountancy
California State University, Northridge,
2014

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

PROFILE OF THE FIRM (CONTINUED)

Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)

We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

PROFILE OF THE FIRM (CONTINUED)

Similar Engagements with Other Special Districts

We currently conduct over 80+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we are currently auditing.

Please contact our clients for a Reference of our services!

Let's start with our current Mosquito & Vector Control District audit clients:

San Gabriel Valley Mosquito & Vector Control District – Rose Alba, Dir of Admin. (626) 814-9466 – A Peer District to GLACMVCD in LA County – Allows us to understand the complexities of the LA County Treasury and Property Tax & Assessment collection process for the District.

ACFR Preparation Clients:

Costa Mesa Sanitary District – Kaitlin Tran, FM (949) 645-8400

Hi-Desert Water District – Tanya Gruwell, CFO (760) 228-6271

Las Gallinas Valley Sanitary District – Dale McDonald, ASM (415) 526-1519

Scotts Valley Water District – Nicolas Kuns, FM (831) 600-1904

Trabuco Canyon Water District – Michael Perea, AGM (949) 858-0277

Other Special District Clients:

Calleguas Municipal Water District – Dan Smith, MAS – (805) 579-7132

Montecito Water District – Olivia Rojas, BM (805) 969-2271

Rowland Water District – Myra Malner, DF (562) 697-1726

*** Please check the websites of these above noted clients to review the Financials prepared by our Firm.**

SCOPE OF THE AUDIT

We will audit the basic financial statements of the District for the fiscal year ended June 30, 2023-2025 in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

SCOPE OF THE AUDIT(CONTINUED)

Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the District operates.

SCOPE OF THE AUDIT (CONTINUED)

Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
April/May				
Preliminary planning and fieldwork	8	8	10	26
May/June				
Interim fieldwork	18	20	15	53
September/October				
Final fieldwork, report preparation, review, finalization, and presentation	30	24	45	99
Total hours	56	52	70	178
	56	52	70	
	8	8	10	26
Preliminary planning and fieldwork	8	8	10	26
Control	18	20	15	53
Substantive	20	12	35	67
Reporting	10	12	10	32
	56	52	70	178

Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the District can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key District personnel to corroborate the auditors' expectations based on the data.

SPECIFIC AUDIT APPROACH (CONTINUED)

Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)

Our audit approach will entail interviews with key personnel in the District involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receipting, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

Approach to be Taken in Drawing Audit Samples

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

AUDIT FEES

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	24.00	\$ 200.00	\$ 175.00	\$ 4,200.00
Manager	32.00	175.00	150.00	4,800.00
Senior	52.00	150.00	125.00	6,500.00
Staff Members	70.00	125.00	100.00	7,000.00
Admin	-	100.00	75.00	-
Subtotal	<u>178.00</u>			22,500.00
Out-of-Pocket - Included in Rates (We Are Local)				-
Total Max				<u>\$ 22,500.00</u>

Fiscal Year	FY 2023	FY 2024	FY 2025	Total
District Financials	\$ 22,000	\$ 22,000	\$ 22,000	\$ 66,000
State Controller's	\$ 500	\$ 500	\$ 500	\$ 1,500
Total	<u>\$ 22,500</u>	<u>\$ 22,500</u>	<u>\$ 22,500</u>	<u>\$ 67,500</u>

Same Price for FY 2026 and FY 2027

Federal Single-Audit \$5,000 per major program if not clustered

ADDITIONAL INFORMATION

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.

ADDITIONAL DOCUMENTS

EXHIBIT



Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC (the firm) in effect for the year ended August 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

Spafford & Landry, Inc.

June 11, 2021

GLACVCD 2023/2024 BUDGET

SENT UNDER SEPARATE COVER

EXHIBIT F