

**San Gabriel Valley Mosquito & Vector Control District
1145 N. Azusa Canyon Road, West Covina, California 91790**

Board of Trustees Meeting

February 9, 2018

7:00 AM

Agenda

1. Call to Order

Note: The public is requested to address an Agenda Item when the Board considers it.

2. Pledge of Allegiance and Silent Roll Call

3. Opportunity for Public Comment on Non-Agenda Items

Individual Public Comments may be limited to a 3-minute or less time limit) During Public Comments, the public may address the Board on any issue within the District's jurisdiction which is not on the agenda. The public may comment on any item on the Agenda at the time that item is before the Board for consideration. There will be no dialog between the Board and the Commenter. Any clarifying questions from the Board must go through the Board President.

4. Consent Calendar

All items in the Consent Calendar are routine and may be enacted by one motion unless a request is made to remove and consider it (them) as a separate action.

A. List of Claims for January 2018*

B. Budget Status Report for January 2018*

C. Minutes of Board of Trustees' Meeting January 2018*

D. Operations Report *

E. Surveillance Report *

F. Communications Report*

G. December 2017 Monthly Treasurer's Report / District Working Balance Report for February 2018*

5. Consider Amending Resolution 2014-04 Articles and Bylaws Governing District Meetings, Article V, Committees and Chairpersons: Their Functions and Duties

Establish an Executive Committee consisting of the President, Vice President, Secretary, Treasurer and Past President of the Board (District Manager) (Action Required) (Approve/Disapprove)

6. Standing Committee Members*

(Board President)

Personnel/Policy Committee

Finance Committee

**Public Information Committee
Legislative Committee
Abatement Hearing Committee**

7. **Actuarial Study of Retiree Health Liabilities Under GASB 74/75.**
Valuation Date: June 30, 2017. Measurement Date: June 30, 2017.
Prepared by Total Compensation Systems, Inc. *
(District Manager) (Verbal Report)
8. **District Administration**
(District Manager) (Verbal Report)
 - A. **District Progress Report**
 - B. **Due date to return Form 700 is Tuesday, April 3, 2018.**
A copy of an electronic Form 700 will automatically be sent to the District.
9. **Staff Reports ***
(District Manager)
10. **Trustee Reports**
(Verbal Report) (No Action Required)
11. **New Business**
Opportunity for Trustees to request future agenda items
(Verbal)
12. **The Ad Hoc RFP for Legal Counsel Committee will meet immediately after the Board Adjourns.**
13. **Adjournment**

The Ad Hoc RFP for Legal Counsel Committee will meet immediately after the Board Adjourns


**Corey Calaycay, Chairperson
Margaret Finlay**

**Henry Morgan
Mike Spence**

CERTIFICATE OF POSTING

"This agenda shall be made available upon request in alternative formats to persons with a disability as required by the American with Disabilities Act of 1990 (42 U.S.C. §12132) and the Ralph M. Brown Act (California Government Code §54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact the San Gabriel Valley Mosquito and Vector Control District at (626-814-9466) during regular business hours, at least twenty-four hours prior to the time of the meeting."

"Materials related to an item on the Agenda submitted after distribution of the agenda packet are available for public inspection in the San Gabriel Valley Mosquito & Vector Control District Office located at 1145 North Azusa Canyon Road, West Covina, CA 91790 during normal business hours."



Esther Elliott
Clerk of the Board, San Gabriel Valley MVCD
Board of Trustees

SAN GABRIEL VALLEY MVCD

Claims List

January 11, 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
EFT	01/11/2018	AFLAC	6070 Premiums, life - Cafeter (Premiums, life insura	12.84
			6070 Premiums, life - Cafeter (Premiums, life insura	129.66
858418				<u>142.50</u>
EFT	01/11/2018	CALPERS CERBT	6200 Employer Cont - CLASSIC (Employer Contribu	7,306.61
			6200 Employer Cont - CLASSIC (Employer Contribu	15.68
100000015156999	01/01/2018			<u>7,322.29</u>
EFT	01/11/2018	LINCOLN FINANCIAL GROUP	6070 Premiums, life - Cafeter (Premiums, life insura	18.62
			6070 Premiums, life - Cafeter (Premiums, life insura	34.58
3595917994	01/01/2018		6070 Premiums, life - Cafeter (Premiums, life insura	147.84
			6070 Premiums, life - Cafeter (Premiums, life insura	56.00
			6070 Premiums, life - Cafeter (Premiums, life insura	17.50
				<u>274.54</u>
EFT	01/11/2018	PERS	6200 Employer Cont - CLASSIC (Employer Contribu	466.96
			6200 Employer Cont - CLASSIC (Employer Contribu	861.52
PR of 1/11/18	01/11/2018		6200 Employer Cont - CLASSIC (Employer Contribu	1,731.02
			6200 Employer Cont - CLASSIC (Employer Contribu	357.51
			6200 Employer Cont - CLASSIC (Employer Contribu	275.30
			6200 Employer Cont - PEPRA (Employer Contributic	86.39
			6200 Employer Cont - PEPRA (Employer Contributic	1,581.91
			6200 Employer Cont - PEPRA (Employer Contributic	660.73
			6200 Employer Cont - PEPRA (Employer Contributic	112.95
				<u>6,134.29</u>
EFT	01/11/2018	PRINCIPAL DENTAL	6070 Cafeteria Benefit	86.95
			6070 Cafeteria Benefit	352.61
1085590-10001	01/01/2018		6070 Cafeteria Benefit	1,287.94
			6070 Cafeteria Benefit	306.55
			6070 Cafeteria Benefit	178.71
				<u>178.71</u>

SAN GABRIEL VALLEY MVCD

Claims List

January 11, 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
				2,212.76
15133	01/11/2018	ANTONIO BISHOP	6302 Supplies, Safety	175.00
				175.00
Boot Reimburse	01/10/2018			
15134	01/11/2018	ARAMARK UNIFORM SERVICES INC.	6332 Uniforms (Uniforms)	645.98
			6040 Mats, Towels (Mats, Towels, Lockers, etc.)	198.39
792287099	01/01/2018		6302 Supplies, Safety	72.28
			6302 Supplies, Safety	6.88
				923.53
15135	01/11/2018	ATHENS SERVICES	6040 Building Maintenance	193.59
				193.59
4508555	01/01/2018			
15136	01/11/2018	AZUSA LIGHT & WATER	6343 Meter # 99172930 (Meter # 99172930 Service	70.62
			6343 Meter # 45169724 (Meter # 45169724 Service	45.43
99172930, 45169724	01/01/2018			116.05
15137	01/11/2018	CALIFORNIA DEPARTMENT OF PUBLIC HEALTH	6330 TRAINING, CEU'S	402.00
			6330 TRAINING, CEU'S	134.00
Recertification fees	01/11/2018			536.00
15138	01/11/2018	CHEVRON	6262 Fuel for Trucks (Fuel for Trucks)	2,934.68
				2,934.68
52179836	01/01/2018			
15139	01/11/2018	EDISON CO	6340 Electricity (Electricity for period)	1,615.04
				1,615.04

SAN GABRIEL VALLEY MVCD
Claims List
January 11, 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
2-03-760-7223	01/04/2018			
15140	01/11/2018	ENTERPRISE	6007 - AUTOMOBILE LEASE	6,148.86
				<u>6,148.86</u>
FBN3396928	01/04/2018			
15141	01/11/2018	FIDELITY SECURITY LIFE INSURANCE CO.	6070 Vision Premiums (Vision Premiums)	12.30
			6070 Vision Premiums (Vision Premiums)	81.03
163377611	01/01/2018		6070 Vision Premiums (Vision Premiums)	237.10
			6070 Vision Premiums (Vision Premiums)	36.90
			6070 Vision Premiums (Vision Premiums)	46.61
				<u>413.94</u>
15142	01/11/2018	FLEX ACCOUNT ADMINISTRATION	6070 Flex Premiums - Alba (Flex Premiums, Alba)	216.66
			6070 Flex Premiums - Deacon (Flex Premiums, Dea	216.66
1597896A	01/01/2018		6070 Flex Premiums - Elliott (Flex Premiums, Elliott)	216.66
			6070 Flex Premiums - Farned (Flex Premiums, Farn	41.66
			6070 Flex Premiums - Tanaka (Flex Premiums, Tan	150.00
			6070 Flex Premiums - Brisco (Flex Premiums, Brisc	58.33
			6070 Flex Premiums - Nelson (Flex Premiums, Nels	50.00
			6070 Flex Premiums - Hagele (Flex Premiums, Hag	83.33
				<u>1,033.30</u>
15143	01/11/2018	GREEN'S AUTO TECH	6260 SUPPLIES, MECHANICAL	160.02
				<u>160.02</u>
46946	01/04/2018			
15144	01/11/2018	IRWINDALE INDUSTRIAL CLINIC	6302 Supplies, Safety	562.32
			6080 Hiring Expenses	130.00
				<u>130.00</u>

Item 4A

SAN GABRIEL VALLEY MVCD
Claims List
January 11, 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
4438-768194	01/01/2018			692.32
15145	01/11/2018	J & J JANITORIAL SERVICES, INC.	6040 Building Maintenance	<u>1,296.00</u>
4358	01/10/2018			1,296.00
15146	01/11/2018	JARED DEVER	6232 Per Diem (Per Diem)	<u>160.00</u>
Per Diem	01/08/2018			160.00
15147	01/11/2018	JASON FARNED	6232 Per Diem (Per Diem)	<u>160.00</u>
Per Diem	01/08/2018			160.00
15148	01/11/2018	JENKINS & HOGIN, LLP	6130 Profess Serv rendered (Professional Services)	<u>367.50</u>
24985	01/01/2018			367.50
15149	01/11/2018	KIMBERLY NELSON	6232 Per Diem (Per Diem)	<u>160.00</u>
Per Diem	01/08/2018			160.00
15150	01/11/2018	LEVY SUN	6232 Per Diem (Per Diem)	<u>160.00</u>
Per Diem	01/08/2018			160.00
15151	01/11/2018	MAIL FINANCE, INC.	6185 LEASE NO (Lease No N13082075)	<u>270.50</u>
N6935775	01/08/2018			270.50
15152	01/11/2018	MIKE NIFFENEGGER	6302 Supplies, Safety	<u>115.83</u>
Boot Reimburse	01/01/2018			115.83

SAN GABRIEL VALLEY MVCD

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January 11, 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
15153	01/11/2018	PRAXAIR DISTRIBUTION	6250 LABORATORY SUPPLIES	20.03
80691455	01/01/2018			20.03
15154	01/11/2018	READYREFRESH BY NESTLE	6170 MISCELLANEOUS EXPENSES	241.05
17L0024588535	01/01/2018			241.05
15155	01/11/2018	SAN GABRIEL VALLEY NEWSPAPER	6290 Supplies, Public Informati	6,295.00
0000361863	01/01/2018			6,295.00
15156	01/11/2018	SOUTHERN CALIFORNIA TECHNOLOGY SOLUTI	6040 Building Maintenance	1,147.49
651003	01/08/2018			1,147.49
15157	01/11/2018	STREAMLINE	6036 COMPUTER SOFTWARE	200.00
96498	01/01/2018			200.00
15158	01/11/2018	THERMAL COMBUSTION INNOVATORS	6250 LABORATORY SUPPLIES	94.55
185838	01/01/2018			94.55
15159	01/11/2018	TOTAL COMPENSATION SYSTEMS INC	6190 PROFESSIONAL SERV - OTHER	2,880.00
5889	01/01/2018			2,880.00
15160	01/11/2018	TPx COMMUNICATIONS	6315 Monthly Internet Charges (Monthly Internet Ch	951.46
			6320 Office phones (Office phones)	972.42
99042795-0	01/09/2018			1,923.88

SAN GABRIEL VALLEY MVCD
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15161	01/11/2018	US BANK	6080 Hiring Expenses	14.75
			6030 BOARD EXPENSES	18.56
Alba	01/01/2018		6030 BOARD EXPENSES	17.34
			6185 POSTAGE	23.75
			6080 Hiring Expenses	84.95
			6185 POSTAGE	89.36
			6250 LABORATORY SUPPLIES	12.01
Brisco	01/01/2018		6250 LABORATORY SUPPLIES	15.60
			6080 Hiring Expenses	57.51
			6232 SEMINARS AND MEETINGS	17.14
Dever	01/01/2018		6036 COMPUTER SOFTWARE	29.97
			6232 SEMINARS AND MEETINGS	77.98
			6232 SEMINARS AND MEETINGS	290.00
			6030 BOARD EXPENSES	127.35
			6030 BOARD EXPENSES	292.47
Elliott	01/01/2018		6302 Supplies, Safety	47.00
			6290 Supplies, Public Informati	459.00
			6290 Supplies, Public Informati	345.88
			6290 Supplies, Public Informati	599.88
Farned	01/01/2018		6290 Supplies, Public Informati	4.99
			6010 AWARDS	136.33
			6232 SEMINARS AND MEETINGS	290.00
			6290 Supplies, Public Informati	47.64
			6332 Uniforms (Uniforms)	294.26
Hagele	01/01/2018		6232 SEMINARS AND MEETINGS	290.00
			6250 LABORATORY SUPPLIES	16.36
Nelson	01/01/2018		6232 SEMINARS AND MEETINGS	218.49
			6270 OFFICE SUPPLIES	157.00
			6080 Hiring Expenses	30.00
			6280 SUPPLIES, OPERATIONS	159.99
Niffenegger	01/01/2018			<u>4,265.56</u>
Tanaka	01/01/2018			

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January 11, 2018

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15162	01/11/2018	VECTOR CONTROL JPA	6111 OTHER INSURANCE	367.74
				<u>367.74</u>
VCJPS-2018-115	01/01/2018			
		Total Accounts Payable 1/11/2018		51,153.84

SAN GABRIEL VALLEY MVCD
Claims List
January 25, 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
EFT	01/25/2018	CAL PERS	6070 Med premiums - Cafeteria (Medical premiums)	436.28
			6070 Med premiums - Cafeteria (Medical premiums)	3,691.14
100000015173535	01/16/2018		6070 Med premiums - Cafeteria (Medical premiums)	2,907.82
			6070 Med premiums - Cafeteria (Medical premiums)	1,102.12
			6072 Medl premiums- Retired EE (Medical premium	266.00
			6070 ADMIN FEE (Admin fee)	37.12
			6070 ADMIN FEE (Admin fee)	5.06
				<u>8,445.54</u>
EFT	01/25/2018	PERS	6200 Employer Cont - CLASSIC (Employer Contribu	466.96
			6200 Employer Cont - CLASSIC (Employer Contribu	861.52
PR of 1/25/18	01/25/2018		6200 Employer Cont - CLASSIC (Employer Contribu	1,731.02
			6200 Employer Cont - CLASSIC (Employer Contribu	275.30
			6200 Employer Cont - PEPRA (Employer Contributi	86.39
			6200 Employer Cont - PEPRA (Employer Contributi	1,581.91
			6200 Employer Cont - PEPRA (Employer Contributi	497.32
			6200 Employer Cont - PEPRA (Employer Contributi	326.52
				<u>5,826.94</u>
EFT	01/25/2018	PRINCIPAL DENTAL	6070 Cafeteria Benefit	86.95
			6070 Cafeteria Benefit	352.61
1085590-10001	01/18/2018		6070 Cafeteria Benefit	1,374.00
			6070 Cafeteria Benefit	306.55
			6070 Cafeteria Benefit	178.71
				<u>2,298.82</u>
15163	01/25/2018	ABRAHAM N. CRUZ	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			
15164	01/25/2018	AMAZON.COM	6270 OFFICE SUPPLIES	37.77
			6270 OFFICE SUPPLIES	31.78

SAN GABRIEL VALLEY MVCD

Claims List

January 25, 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
984546393779	01/12/2018		6270 OFFICE SUPPLIES	60.88
			6270 OFFICE SUPPLIES	5.80
			6270 OFFICE SUPPLIES	9.15
				<u>145.38</u>
15165	01/25/2018	BECKY A. SHEVLIN	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			
15166	01/25/2018	CALOLYMPIC SAFETY	6302 Supplies, Safety	5.00
			6302 Supplies, Safety	5.58
366799	01/01/2018		6302 Supplies, Safety	4.58
			6302 Supplies, Safety	5.72
			6302 Supplies, Safety	25.00
			6302 Supplies, Safety	3.70
			6302 Supplies, Safety	2.72
			6302 Supplies, Safety	3.54
			6302 Supplies, Safety	1.21
			6302 Supplies, Safety	5.42
			6302 Supplies, Safety	11.53
				<u>74.00</u>
15167	01/25/2018	CANON FINANCIAL SERVICES, INC.	6073 EQUIPMENT CANON (Canon Graphics Equip	1,395.31
				<u>1,395.31</u>
18193138	01/13/2018			
15168	01/25/2018	CHARLES MYERS	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			

SAN GABRIEL VALLEY MVCD
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January 25, 2018

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15169	01/25/2018	COPIES & INK	6270 OFFICE SUPPLIES	96.06
				<u>96.06</u>
35492	01/17/2018			
15170	01/25/2018	COREY CALAYCAY	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			
15171	01/25/2018	DAN HOLLOWAY	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			
15172	01/25/2018	EMMETT G. BADAR	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			
15173	01/25/2018	HAROLD J. BISSNER III	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			
15174	01/25/2018	HENRY M. MORGAN	6030 BOARD EXPENSES	149.50
				<u>149.50</u>
Bm of 1/12/18	01/12/2018			
15175	01/25/2018	HOME DEPOT	6040 Building Maintenance	27.75
			6040 Building Maintenance	27.89
4900005	01/01/2018		6040 Building Maintenance	200.00
			6040 Building Maintenance	21.87
			6040 Building Maintenance	73.89
			6040 Building Maintenance	80.78
			6040 Building Maintenance	123.85
			6040 Building Maintenance	11.04

SAN GABRIEL VALLEY MVCD

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January 25, 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
			6260 SUPPLIES, MECHANICAL	15.30
				582.37
15176	01/25/2018	INTERSTATE BATTERY SYSTEM	6260 SUPPLIES, MECHANICAL	125.20
				125.20
10161577	01/25/2018			
15177	01/25/2018	JERRY VELASCO	6030 BOARD EXPENSES	100.00
				100.00
BM of 1/12/18	01/12/2018			
15178	01/25/2018	JOHN CAPOCCIA	6030 BOARD EXPENSES	100.00
				100.00
BM of 1/12/18	01/12/2018			
15179	01/25/2018	JOSEPH LEON	6030 BOARD EXPENSES	100.00
				100.00
BM of 1/12/18	01/12/2018			
15180	01/25/2018	JOSEPH ROCHA	6030 BOARD EXPENSES	100.00
				100.00
BM of 1/12/18	01/12/2018			
15181	01/25/2018	JULI COSTANZO	6030 BOARD EXPENSES	100.00
				100.00
BM of 1/12/18	01/12/2018			
15182	01/25/2018	KENN K. FUJIOKA	6072 Medi premiums- Retired EE (Medical premium	307.21
				307.21
Premium Reimburse	01/25/2018			
15183	01/25/2018	MANUEL GARCIA	6030 BOARD EXPENSES	100.00

SAN GABRIEL VALLEY MVCD

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				100.00
BM of 1/25/18	01/12/2018			
15184	01/25/2018	MARY ESTHER ELLIOTT	6232 SEMINARS AND MEETINGS	55.14
				55.14
MVCAC Meeting	01/25/2018			
15185	01/25/2018	MARY W. SU	6030 BOARD EXPENSES	100.00
				100.00
BM of 1/12/18	01/12/2018			
15186	01/25/2018	MIKE SPENCE	6030 BOARD EXPENSES	100.00
				100.00
BM of 1/12/18	01/12/2018			
15187	01/25/2018	MVCAC SOUTHERN REGION	6330 TRAINING, CEU'S	50.00
			6330 TRAINING, CEU'S	800.00
CEUs	01/23/2018		6330 TRAINING, CEU'S	250.00
			6330 TRAINING, CEU'S	100.00
			6330 TRAINING, CEU'S	50.00
			6330 TRAINING, CEU'S	800.00
			6330 TRAINING, CEU'S	250.00
			6330 TRAINING, CEU'S	100.00
				2,400.00
15188	01/25/2018	OFFICE DEPOT	6270 OFFICE SUPPLIES	9.52
			6270 OFFICE SUPPLIES	52.90
993149974001	01/01/2018		6270 OFFICE SUPPLIES	12.24
			6270 OFFICE SUPPLIES	194.20
			6270 OFFICE SUPPLIES	34.69
				303.55

SAN GABRIEL VALLEY MVCD

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15189	01/25/2018	RICHARD BARAKAT	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			
15190	01/25/2018	RITE AID CORPORATION	6302 Supplies, Safety	85.00
			6302 Supplies, Safety	170.00
88985-011318	01/23/2018		6302 Supplies, Safety	595.00
			6302 Supplies, Safety	595.00
			6302 Supplies, Safety	170.00
				<u>1,615.00</u>
15191	01/25/2018	ROBERT KENNEDY	6072 Medl premiums- Retired EE (Medical premium	183.34
				<u>183.34</u>
Premium Reimburse	01/25/2018			
15192	01/25/2018	ROBERT NEHER	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			
15193	01/25/2018	ROGER CHANDLER	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			
15194	01/25/2018	SANDRA ARMENTA	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 1/12/18	01/12/2018			
15195	01/25/2018	SCI CONSULTING GROUP	6310 TAX COLLECTION	9,900.00
			6310 TAX COLLECTION	6,600.00
C7430	01/15/2018		6310 TAX COLLECTION	1,199.97
				<u>17,699.97</u>

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15196	01/25/2018	SOCALGAS	6341 Utilities (Meter # 10313904 Acc # 057 518 211	192.22
			6341 Utilities (Meter # 10313904 Acc # 057 518 211	101.47
				<u>293.69</u>
05751821009	01/12/2018			
15197	01/25/2018	STEPHEN SHAM	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
Bm of 1/12/18	01/12/2018			
15198	01/25/2018	STREAMLINE	6036 COMPUTER SOFTWARE	200.00
				<u>200.00</u>
96301	01/22/2018			
15199	01/25/2018	TIM SANDOVAL	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
Bm of 1/12/18	01/12/2018			
15200	01/25/2018	TIRE ZONE	6260 SUPPLIES, MECHANICAL	310.00
				<u>310.00</u>
40867	01/24/2018			
15201	01/25/2018	TRUCPARCO	6280 SUPPLIES, OPERATIONS	112.46
			6280 SUPPLIES, OPERATIONS	1.00
			6280 SUPPLIES, OPERATIONS	10.78
397519	01/12/2018		6280 SUPPLIES, OPERATIONS	2,495.00
			6280 SUPPLIES, OPERATIONS	1.00
			6280 SUPPLIES, OPERATIONS	237.12
				<u>2,857.36</u>
15202	01/25/2018	ULINE	6270 OFFICE SUPPLIES	45.20
			6280 SUPPLIES, OPERATIONS	38.85
				<u>84.05</u>
	01/12/2018			

SAN GABRIEL VALLEY MVCD
Claims List
January 25, 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
			6080 Hiring Expenses	16.49
15203	01/25/2018	US BANK	6270 OFFICE SUPPLIES	408.09
			6232 SEMINARS AND MEETINGS	32.97
Alba	01/22/2018		6030 BOARD EXPENSES	28.88
			6270 OFFICE SUPPLIES	32.84
			6080 Hiring Expenses	84.95
			6030 BOARD EXPENSES	106.66
			6170 MISCELLANEOUS EXPENSES	39.77
			6270 OFFICE SUPPLIES	202.37
Deacon	01/22/2018		6280 SUPPLIES, OPERATIONS	84.16
			6232 Travel Expenses (Travel Expenses)	470.96
			6232 Travel Expenses (Travel Expenses)	253.96
			6036 COMPUTER SOFTWARE	29.97
Dever	01/22/2018		6080 Hiring Expenses	31.69
			6030 BOARD EXPENSES	39.64
			6232 Travel Expenses (Travel Expenses)	35.00
			6232 Travel Expenses (Travel Expenses)	35.00
			6232 Travel Expenses (Travel Expenses)	464.00
			6232 Travel Expenses (Travel Expenses)	464.00
			6232 REGISTRATION - SEMINARS (REGISTRATI	395.00
			6232 REGISTRATION - SEMINARS (REGISTRATI	395.00
			6030 BOARD EXPENSES	56.91
			6030 BOARD EXPENSES	128.66
			6232 SEMINARS AND MEETINGS	218.49
Elliott	01/22/2018		6232 REGISTRATION - SEMINARS (REGISTRATI	290.00
			6250 LABORATORY SUPPLIES	0.76
Farned	01/22/2018		6250 LABORATORY SUPPLIES	20.02
			6250 LABORATORY SUPPLIES	116.58
			6290 Supplies, Public Informati	4.99
			6010 AWARDS	1,069.22
			6232 Travel Expenses (Travel Expenses)	633.99

SAN GABRIEL VALLEY MVCD

Claims List

January 25, 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
			6232 REGISTRATION - SEMINARS (REGISTRATI	395.00
			6232 SEMINARS AND MEETINGS	23.98
			6232 SEMINARS AND MEETINGS	211.20
Hagele	01/22/2018		6030 BOARD EXPENSES	27.94
				<u>6,849.14</u>
15204	01/25/2018	VERIZON WIRELESS	6312 Monthly District Field Ph (Monthly District Field	797.39
			6312 Monthly District Field Ph (Monthly District Field	1,250.04
9799703670	01/10/2018			<u>2,047.43</u>
15205	01/25/2018	WELLS FARGO VENDOR FIN SERV	6073 EQUIPMENT WELLS FARGO (Wells Fargo E	1,507.19
			6073 EQUIPMENT WELLS FARGO (Wells Fargo E	74.13
67935759	01/07/2018			<u>1,581.32</u>
15206	01/25/2018	WINDOWASHERS, LLC.	6046 COMPUTER MAINTENANCE (Contract Supp	2,400.00
SGV020118	01/22/2018			<u>2,400.00</u>
		Accounts Payable for 1/25/2017		60,426.32
		Total Accounts Payable for January 2018		111,580.16
		Total Payroll for January 2018		183,622.31
		see attached		
		Total Claims List for January 2018		295,202.47

**San Gabriel Valley MVCD
Payroll for January 2018**

Department	Jan 11, 2018	Jan 25, 2018	TOTAL
EXECUTIVE	5,234.40	5,234.40	10,468.80
ADMINISTRATION	10,979.20	11,079.20	22,058.40
OPERATIONS	42,406.88	48,666.46	91,073.34
SURVEILLANCE	15,853.60	8,127.28	23,980.88
COMMUNICATIONS	4,820.00	8,139.11	12,959.11
SEASONAL WORKERS	-	-	-
Gross Payroll	79,294.08	81,246.45	160,540.53
Employer Taxes	6,355.10	6,032.64	12,387.74
Car Allowance	500.00	-	500.00
Employee Benefit-Med	5,271.50	4,922.54	10,194.04
TOTAL PAYROLL	91,420.68	92,201.63	183,622.31

SGVMVCD
Comparative YTD Actual to Full Year Budget
Current Period 59% of Year Completed
January 31, 2018

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
PERSONNEL EXPENSES						
Salaries, Exempt	22,748.25	179,539.78	317,763.00	138,223.22	56.50	
Salaries - Non Exempt	89,679.44	739,567.47	1,286,548.00	546,980.53	57.48	
Salaries - Overtime	2,966.46	16,131.96	15,000.00	(1,131.96)	107.55	Pool work/aerial surveillance
Salaries - Vacation	12,234.62	68,117.45	94,000.00	25,882.55	72.47	Increased vacation usage
Salaries-Holiday	27,919.48	83,245.82	95,000.00	11,754.18	87.63	Floating holidays
Salaries, Sick Pay	4,923.85	39,930.43	63,000.00	23,069.57	63.38	Flu season
Salaries, Part-time - XH	0.00	151,548.93	350,000.00	198,451.07	43.30	
Management Car Allowance	500.00	4,100.00	9,600.00	5,500.00	42.71	
Cafeteria Benefit	24,749.44	158,984.23	267,200.00	108,215.77	59.50	
Hlth Benefits, Ret Emps	756.55	6,707.96	5,520.00	(1,187.96)	121.52	higher reimburse for mgr
Medicare	2,432.72	19,040.62	40,615.00	21,574.38	46.88	
Retirement - Employer	19,283.52	142,903.53	250,100.00	107,196.47	57.14	
Social Security	0.00	4,563.21	13,500.00	8,936.79	33.80	
Post Retirement Benefits	0.00	0.00	0.00	0.00	0.00	
TOTAL PERSONNEL EXPENSES	208,194.33	1,614,381.39	2,807,846.00	1,193,464.61	57.50	
OPERATING EXPENSES						
Awards	1,205.55	1,717.13	1,800.00	82.87	95.40	Employee recognition
Bank Charges	782.23	2,815.94	4,500.00	1,684.06	62.58	
Board expenses	3,093.91	16,223.80	32,600.00	16,376.20	49.77	
Computer Hardware	0.00	4,123.30	25,000.00	20,876.70	16.49	
Computer Software	459.94	30,339.98	32,500.00	2,160.02	93.35	Hr Software, Esri maint renewal
Building maintenance	2,893.52	28,773.44	39,800.00	11,026.56	72.30	Warehouse remodel
Maintenance, equipment	0.00	620.80	8,900.00	8,279.20	6.98	
Maintenance, grounds	0.00	571.22	7,000.00	6,428.78	8.16	
Professional Services-IT	2,400.00	26,800.00	35,000.00	8,200.00	76.57	Legal inv pd by District
Lease Equipment	2,976.63	6,260.35	38,000.00	31,739.65	16.47	
Fees & Assessments	0.00	3,401.48	4,400.00	998.52	77.31	LAFCO fees
Hiring expenses	450.34	2,409.79	5,000.00	2,590.21	48.20	
VCJPA General Fund	0.00	10,729.00	9,965.00	(764.00)	107.67	One time fee
Insurance, liability	0.00	35,020.00	57,537.00	22,517.00	60.87	One time fee
Workers Comp Insurance	0.00	72,577.00	121,416.00	48,839.00	59.78	One time fee
Other Insurance	367.74	886.54	2,000.00	1,113.46	44.33	

SGVMVCD
Comparative YTD Actual to Full Year Budget
Current Period 59% of Year Completed
January 31, 2018

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
Insurance, property	0.00	3,250.00	3,250.00	0.00	100.00	One time fee
Insurance, unemployment	9,955.02	13,454.17	15,000.00	1,545.83	89.69	Beginning of tax year
Legal	367.50	20,085.86	25,000.00	4,914.14	80.34	Legal inv pd by District
Memberships	0.00	18,028.26	25,000.00	6,971.74	72.11	MVCAC & AMCA dues
Miscellaneous expenses	280.82	1,962.32	3,000.00	1,037.68	65.41	Increased water delivery
Postage	383.61	2,963.81	5,500.00	2,536.19	53.89	
Prof. Services, Auditor	0.00	16,082.50	16,000.00	(82.50)	100.52	One time fee
Professional Services	2,880.00	4,045.00	5,000.00	955.00	80.90	Actuarial Valuation
Research	0.00	0.00	8,000.00	8,000.00	0.00	
Seminars and meetings	6,197.30	9,384.74	40,000.00	30,615.26	23.46	
Tuition Reimbursement	0.00	1,995.00	8,000.00	6,005.00	24.94	
Supplies, laboratory	295.91	21,778.27	65,000.00	43,221.73	33.51	
Supplies, mechanical	610.52	8,035.83	30,000.00	21,964.17	26.79	
Supplies, gasoline	2,934.68	28,885.88	55,000.00	26,114.12	52.52	
Supplies, office	1,355.80	6,129.23	20,000.00	13,870.77	30.65	
Supplies, operations	3,140.36	19,385.00	18,000.00	(1,385.00)	107.69	Back Pack sprayers
Supplies, pesticides	0.00	8,777.43	50,000.00	41,222.57	17.55	
Supplies, public informat	4,580.58	27,661.35	37,500.00	9,838.65	73.76	Cornell Drawers, Tzu Chi Contract
Supplies, reference	0.00	0.00	2,000.00	2,000.00	0.00	
Supplies, safety	2,668.31	9,163.09	15,000.00	5,836.91	61.09	
Surveillance, Aerial	0.00	0.00	25,000.00	25,000.00	0.00	
Tax Collection	97,606.72	98,506.72	100,000.00	1,493.28	98.51	One time fee
Communications, field	2,047.43	13,762.35	26,000.00	12,237.65	52.93	
Telephone, Internet	951.46	6,450.38	16,000.00	9,549.62	40.31	
Telephone , Office	972.42	6,714.63	14,000.00	7,285.37	47.96	
Training , CEU's	2,936.00	6,076.00	6,000.00	(76.00)	101.27	Certification renewals
Uniforms and clothing	940.24	6,975.48	25,000.00	18,024.52	27.90	
Utilities, Electric	1,615.04	25,628.35	39,000.00	13,371.65	65.71	A/C use
Utilities, Natural Gas	293.69	1,149.25	3,200.00	2,050.75	35.91	
Utilities, Water	116.05	1,172.94	2,200.00	1,027.06	53.32	
Automobile Lease	6,148.86	42,999.96	106,900.00	63,900.04	40.22	
TOTAL OPERATING EXPENSES	163,908.18	673,773.57	1,234,968.00	561,194.43	54.56	
TOTAL EXPENSES	372,102.51	2,288,154.96	4,042,814.00	1,754,659.04	56.60	

SGVMVCD
Comparative YTD Actual to Full Year Budget
Current Period 59% of Year Completed
January 31, 2018

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized
RESERVES					
Reserve, Unallocated Gene	0.00	0.00	100,000.00	100,000.00	0.00
Reserve, Public Health Em	0.00	0.00	1,326,200.00	1,326,200.00	0.00
Reserve, Capital & Asset	0.00	0.00	612,923.00	612,923.00	0.00
Reserve, Pension Liability	0.00	0.00	200,258.00	200,258.00	0.00
TOTAL RESERVES	0.00	0.00	2,239,381.00	2,239,381.00	0.00

San Gabriel Valley Mosquito & Vector Control District
Board of Trustees Meeting
January 12, 2018 7:00 AM

Trustees Attending

- 1 Stephen Sham (Alhambra)
- 2 Roger Chandler (Arcadia)
- 3 Joseph Rocha (Azusa)
- 4 Rick Barakat (Bradbury)
- 5 Corey Calaycay (Claremont)
- 6 Jamie Bissner (Co. of LA)
- 7 Henry Morgan (Covina)
- 8 Jerry Velasco (El Monte)
- 9 Charles Myers (Glendora)
- 10 Abraham Cruz (Industry)
- 11 Manuel Garcia (Irwindale)
- 12 Dan Holloway (La Puente)
- 13 Robert Neher (La Verne)
- 14 Becky Shevlin (Monrovia)
- 15 Joseph Leon (Monterey Park)
- 16 Tim Sandoval (Pomona)
- 17 Sandra Armenta (Rosemead)
- 18 Emmett Badar (San Dimas)
- 19 Juli Costanzo (San Gabriel)
- 20 John Capoccia (Sierra Madre)
- 21 Mary Su (Walnut)
- 22 Mike Spence (West Covina)

Trustees Absent

1. Vacant (Baldwin Park)
2. Margaret Finlay (Duarte)
3. Cynthia Sternquist (Temple City)
4. Marina Khubesrian (So. Pasadena)
5. Vacant (Pasadena)

Staff Attending

Jared Dever
Rose Alba
Jason Farned
Esther Elliott
Carol Anne Hagele
Ramona Deacon
Kim Nelson
Gimena Ruedas
Levy Sun
Pablo Cabrera

Minutes

1. Call to Order

President Jamie Bissner called the meeting to order at 7:00 am

2. Pledge of Allegiance and Silent Roll Call

Trustee Corey Calaycay led the flag salute

3. Oath of Office

(Government Code, Title 1. General. Division 4. Public Officers and Employees, Chapter 2, Article 4. Oath of Office, 1360. Unless otherwise provided, before any officer enters on the duties of his office, he shall take and subscribe the oath or affirmation set forth in Section 3 of Article XX of the Constitution of California. 1362 Unless otherwise provided, the oath may be taken before any officer authorized to administer oaths.)

District Manager Jared Dever asked members of the Board to please stand, raise their right hand and recite together the Oath of Office. He

then asked that all Board members sign the Oath of Office form provided. Forms will be signed by the Board Clerk and filed in Trustee's city files.

4. Welcome Reappointed Trustees

President Bissner welcomed reappointed trustees:

Corey Calaycay	City of Claremont
Joseph Leon	City of Monterey Park
Margaret Finlay	City of Duarte
Dan Holloway	City of La Puente
Mike Spence	City of West Covina
Jamie Bissner	County of Los Angeles

5. Introduction of New Trustees

President Bissner welcomed new Trustees.

Jerry Velasco	City of El Monte
Sandra Armenta	City of Rosemead
Marina Khubesria, M.D.	City of South Pasadena

6. Election of the 2018 Board of Trustees Officers

President Bissner turned control of the meeting over to Trustee Henry Morgan, Nominations Committee Chairperson, who conducted the election of 2018 Board Officers.

Election Procedure: To conduct the election, the Nominations Committee Chairman takes control of the meeting. The Chair presents the prospective nominees and accepts nominations from the floor.

The Board votes for the following: President, Vice President, Secretary, and Treasurer. At the conclusion of the election process the Chair turns over control of the meeting to the new President.

Nominations Committee Chairman Trustee Henry Morgan introduced the following slate of nominated candidates for 2018 Board Officers:

President	Cory Calaycay, City of Claremont
Vice President	Becky Shevlin, City of Monrovia
Treasurer	Margaret Finlay, City of Duarte
Secretary	Henry Morgan, City of Covina

Chairman Morgan asked for nominations from the floor. There were no additional nominations from the floor.

A motion by Trustee Barakat to vote for all candidates at the same time was seconded and approved.

Chairperson Morgan called for the vote for 2018 Board Officers: Trustee Corey Calaycay for President, Trustee Becky Shevlin for Vice President, Trustee Henry Morgan for Secretary and Trustee Margaret Finlay for Treasurer.

The vote from the 22 Trustees present was unanimous for the 2018 Slate of Officers.

Chairperson Morgan turned control of the meeting over to the new President.

President Corey Calaycay presented outgoing President Jamie Bissner with a plaque of appreciation from the Board for his dedicated services to the Board and the District these last two years.

Jamie thanked the Board and Districts staff for their support and assistance.

District Manager Dever informed the Board that additional seating in the Board Room was added to accommodate the addition of three new Trustees representing the cities of Baldwin Park, Pasadena and South Pasadena. At the February meeting the new Officers will be seated together in the front of the Board Room.

7. Opportunity for Public Comment on Non-Agenda Items
None

8. Consent Calendar

- A. List of Claims for December 2017**
- B. Budget Status Report for December 2017**
- C. Minutes of Board of Trustees' Meeting December 2017**
- D. Operations Report**
- E. Surveillance Report**
- F. Communications Report**
- G. November 2017 Monthly Treasurer's Report / District Working Balance Report for January 2018**

A motion by Trustee Morgan to approve the Consent Calendar as presented was seconded by Trustee Sandoval and unanimously approved.

9. District Manager's Employment Agreement Amendment

Office Manager Rose Alba reported that the Policy/Personnel Committee met after the December Board of Trustees meeting to discuss the District Manager's amended agreement.

Rose reported that the original agreement stated that the District Manager would have an initial review at six months and then an annual review one year from the six month review making that one and half years from the date of hire.

Staff was directed to amend the agreement stating that the District Manager will be evaluated at 6 months and then six months after the evaluation he would have his annual review which would make it one year from the date of hire.

Trustee Capoccia asked how the review is conducted.

Trustee Chandler informed the Board that a written review is distributed to the Personnel Committee who returns it to Rose after it has been filled out. Rose tallies the scores with the results reported to the Committee.

Trustee Chandler added that if the scores were within accepted range, there were no issues reported, or requests for salary increase then the amended agreement would go back to the Board with the Committees' recommendation. .

A motion by Trustee Morgan to approve the District Manager's amended Employment Agreement as recommended by the a Policy/Personnel Committee was seconded by Trustee Leon and unanimously approved.

10. Board of Trustees Standing Committee Composition and Charges Discussion. Call for Volunteers for the Ad Hoc Legal Counsel RFP Committee.

President Calaycay encouraged the Trustees to fill out the questionnaire asking for their committee preferences based on their area of interest and return it to the clerk. At the February meeting a 2018 Roster of Committees based on the survey will be presented.

Corey asked for volunteers to serve on the Ad Hoc Legal Counsel RFP Committee. Trustee Morgan volunteered. Corey announced that the Ad Hoc Committee will meet immediately after the Board adjourns. .

11. District Administration

A. District Public Information Officer

District Manager Dever introduced Levy Sun, the District's new Public Information Officer. Levy has a background in public information and marketing and looks forward to meeting each of the Trustees and working with their cities.

B. Science Program Manager Recruitment Update

Jared reported that the interview panel completed the second round of interviews for the Science Program Manager. No decision has been made from a slate of highly qualified candidates. He will apprise the Board as the selection process continues.

C. Trustee Orientation and Ride Along Program

Jared reported that the District has initiated a Trustee Orientation and Ride Along program for new and seasoned Trustees. For many years he ran this program and found that Trustees found tremendous value in this comprehensive look at what the District does. The orientation presentation is followed by a tour of the facility.

The Trustees will then be given the opportunity to ride-along with the vector control specialist assigned to their city. Trustees will be able to see up close their city streets and hear from the specialist the issues and challenges they confront on a day to day basis. Through this process Trustees will get a better understanding of how they can assist the District.

He will send out an email to all Trustees encouraging them to sign up for this opportunity to learn more about the District.

D. Monthly Updates

Jared informed the Trustees that it is his intension to bring back the educational component of the Board meeting with a brief presentation on vector control at each Board meeting. Presentations will address topics of concern that are threatening our community so that Trustees can speak eloquently about what we do to the members of their communities.

12. Trustee Reports

Trustee Capoccia expressed his concern over the growing number of invasive *Aedes* mosquitoes collected in the District based on what he sees on the reports given to the Board.

Trustee Sandoval asked what video are available to use.

Jared reported that we have some videos we can display and access to videos developed by other Districts with the same core message and education. He will have Levy send out a link to the videos.

The President reported that Jason had set up Facebook page and encouraged Trustees to follow the page.

Trustee Velasco asked if we have used city cable stations.

Jason Farned assured him we have given cities videos in any format that the city required. He is sure El Monte has used them before, but will be sure to reboot this effort once again.

13. New Business

None

14. The Ad Hoc RFP Legal Counsel Committee met immediately after the Board adjourns.

15. Adjournment

No motion: The meeting was adjourned at 7:41 am

Operations Report

Zone Breeding and Chemical Usage Week 1 - 4, 2018

Zone	Mosquitoes	Black Flies
1	20 / 377	0 / 0
% treated	5.31%	0.00%
2	21 / 148	0 / 1
% treated	14.19%	0.00%
3	28 / 147	1 / 1
% treated	19.05%	100.00%
4	63 / 198	0 / 0
% treated	31.82%	0.00%
5	38 / 230	1 / 9
% treated	16.52%	11.11%
6	15 / 81	1 / 11
% treated	18.52%	9.09%
7	8 / 84	0 / 1
% treated	9.52%	0.00%
8	12 / 118	0 / 0
% treated	10.17%	0.00%
9	15 / 93	2 / 2
% treated	16.13%	100.00%
10	16 / 80	0 / 0
% treated	20.00%	0.00%
Total	236 / 1556	5 / 25
This month % breeding to date	15.2%	20.0%

Pesticides Used	
Product	Amount
Agnique MMF® (ounces)	0.00
Altosid Liquid® (ounces)	13.50
Altosid XR® (briquets)	117.00
Altosid WSP® (pouches)	66.00
Coco Bear® (ounces)	392.52
Gambusia (fish)	515.00
Golden Bear® (ounces)	0.00
Kontrol® (ounces)	7.03
Maki® (pounds)	0.00
Metalary S-PT® (pounds)	0.00
Natular DT® (tablets)	2.00
Natular G30® (pounds)	6.74
Natular T30® (tablets)	63.00
Natular XRT® (tablets)	46.00
Sustain MBG® (pounds)	0.00
Vectobac 12AS® (ounces)	195.12
Vectobac WDG® (pounds)	0.00
Vectolex WDG® (pounds)	0.00
VectoMax WSP® (pouches)	161.00
VectoMax FG® (pounds)	17.96

- Zone 1: Steven Gallegos - Alhambra, Monterey Park and South Pasadena
- Zone 2: Leslie Conner - Altadena, Pasadena, San Gabriel, and County areas
- Zone 3: Jon Halili - Arcadia, Sierra Madre
- Zone 4: Ignacio Urena - Baldwin Park, El Monte, Rosemead and County areas
- Zone 5: Hendricks Pena - Bradbury, Duarte, Irwindale, Morrovia
- Zone 6: Antonio Bishop - Azusa, Glendora and County areas
- Zone 7: Darrin Jones - West Covina and County Areas
- Zone 8: Marco Gaytan - Covina, Industry, La Puente, Walnut and County Areas
- Zone 9: Marc Mitchell - San Dimas, La Verne and County Areas
- Zone 10: Gilbert Holguin - Claremont, Pomona

Operations Activities Week 1 - 4, 2018

District Cities	Mosq Insp	Mosq Trmts	Area Treated (Ac)	Blackfly Insp	Blackfly Trmts	Mosq SRs	Fish SRs	Rodent SRs	Blackfly, Midge, other
Alhambra	65	12	0.004	0	0	3	0	0	0
Altadena	48	0	0.011	0	0	2	0	0	0
Arcadia	133	26	1.058	1	1	0	0	1	0
Azusa	34	11	0.123	8	2	0	0	0	0
Baldwin Park	18	0	0.000	0	0	3	0	0	0
Bradbury	12	3	0.010	0	0	1	0	0	0
Claremont	31	7	0.153	0	0	0	0	0	0
Covina	46	4	0.006	0	0	1	0	0	0
Duarte	41	9	0.007	2	0	0	0	0	0
El Monte	18	0	0.000	0	0	3	0	0	0
Glendora	49	12	0.001	5	0	1	0	0	0
Industry	22	4	0.063	0	0	0	0	0	0
Irwindale	51	3	0.003	2	0	0	0	0	0
LA County	123	35	0.047	1	1	5	0	0	0
La Puente	18	1	0.016	0	0	0	0	0	0
La Verne	34	3	0.009	0	0	0	0	0	0
Monrovia	57	16	0.029	5	1	0	0	0	0
Monterey Park	76	4	0.001	0	0	2	0	0	0
Pasadena	26	7	0.152	0	0	0	0	0	0
Pomona	49	9	0.016	0	0	0	0	0	0
Rosemead	91	31	0.548	0	0	3	0	0	0
San Dimas	33	8	3.546	0	0	0	0	0	0
San Gabriel	55	9	0.025	0	0	1	0	0	0
Sierra Madre	14	2	0.001	0	0	0	0	0	0
South Pasadena	235	4	0.002	0	0	0	0	0	0
Temple City	69	7	0.007	0	0	0	1	0	0
Walnut	32	3	0.004	0	0	0	0	0	0
West Covina	66	6	0.020	0	0	1	0	0	0
Totals	1546	236	5.86	24	5	26	1	1	0

**Operations Report
Week 1 - 4, 2018**

Summary: Preparations have begun for the 2018 mosquito-breeding season. The second Underground truck is getting necessary equipment additions to allow safe traffic control and treat the storm drain system. Vector Control Specialist II's received an introduction to new city assignments that will take effect in early February. Current Extra-help (EH) employees are inspecting for new sources and building up the geocoded storm drain database. The Operations department is updating program assignments before hiring additional seasonal employees. The team has also refreshed the field equipment inventory and first aid kits for all vehicles to have ready for the busiest part of the year. Service requests are down from last month; however, the total treated area is up due to larger natural sites filling with rainwater.

Surveillance Activities – Disease Weeks 1-4

I Mosquito Collections and Mosquito Pools for Arbovirus Surveillance

There were no mosquito pools collected in January. Efforts are currently in process to increase our surveillance efforts including fixing traps, and enhancing mosquito trapping routes. Preliminary testing of proficiency panels in preparation for our 2018 surveillance season is in progress.

II Dead Birds

No dead birds were collected within the District in January.

III Sentinel Chicken Sera

The District has discontinued this program. The surveillance team along with the *Aedes* Support Team focused on removing the 11 coops from the District locations in January.

IV Human Illness

No human cases were reported in January.

V Invasive *Aedes* species

In January, there were a total of 13 collections positive for *Aedes* species from a total of 596 inspections. *Ae. aegypti* has been detected in the city of La Puente for the first time. Current finds for the year are in the cities of Alhambra, Duarte, Glendora, La Puente, Monrovia, Monterey Park, and South Pasadena.

VI. Black Fly

No black fly collections were collected in January.

VII. Notes

Surveillance prepared two presentations for the Mosquito and Vector Control Association of California's annual meeting on: "The metagenome sequencing based identification of arboviruses in field-captured *Culex* mosquitoes from the San Gabriel Valley, California", and "The History of Rickettsiosis in California and the San Gabriel Valley." The analysis of the metagenome sequencing results and the identification of novel viruses found in our 2017 mosquitoes will be discussed as part of our new collaboration with the Walter Reed Institute of Army Research.

Public Education Department
December 31 – January 27, 2018
Levy Sun, *Public Information Officer*
Carol Anne Hagele, *Education Specialist*
Pablo Cabrera, *Creative Services Specialist*

Programmatic:

Education Program:

- Created surveys to better assess program efficacy
- Adjusted timing of education program rollout to maximize efficiency and impact
- Updating classroom presentations to meet CA Next Generation Science Standards (NGSS)
-

Overall Outreach:

- Implemented LinkedIn account to increase potential applicant pool for the District
- Refreshed training with Streamline to improve website experience for visitors
- Continued digital content development to target audiences with holiday and travel activities
- Implemented project management application to improve tracking of assignments
- Updated Constant Contact email list with new City Manager and Trustee emails

Administrative:

- Working with Operations to update SDS folder
- Met with Operations (Database Analyst) to discuss future implementation of Outreach Data
- PIO met with Education Specialist and Creative Services Specialist to identify goals for the year

Digital Activities:

Digital Platforms	# Reach
Website (Users)	385
Twitter	30 K
Facebook	7.7 K
Total Reach	38 K

Outreach Activities:

Literature, Fairs, Meetings, and Presentations	Reached	City/Region
So Cal Edison Safety Meeting (Jan 3)	12	Alhambra
Rain Barrel Event (Jan 21)	50	Arcadia
Literature Distributed by Staff	882	All Cities
Total Outreach	944	

Press Releases and E-Blasts:

Activity	Date
Trustee e-blast: PSA Video	1/22/18

Upcoming Events:

31 Jan	St. Thomas More Catholic School	Alhambra
9 Feb	SGVMVCD Board Meeting 7:00 AM Board Room	West Covina
14 Feb	Pasadena Seeders and Weeders Garden Club	San Marino
15 Feb	Cameron School First Grade Presentation	West Covina
26 Feb-2 Mar	AMCA Annual Meeting	Kansas City, MO

February 1, 2018

**HONORABLE PRESIDENT AND MEMBERS OF THE BOARD OF TRUSTEES,
SAN GABRIEL VALLEY MOSQUITO & VECTOR CONTROL DISTRICT**

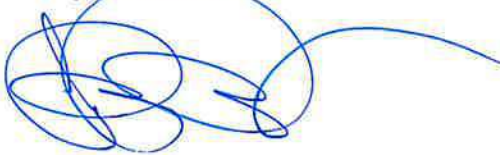
SUBJECT: January 1, 2017 District Working Fund Balance

December 1, 2017 balance: \$2,924,698.45

December 1-29, 2017 expenditures: \$224,928.40

January 1, 2018 Working Fund Balance: \$2,699,770.05

Respectfully Submitted:



**Jared Dever
District Manager**

Treasurer's Report-December 2017
San Gabriel Valley Mosquito and Vector Control District

The attached Treasurer's Report is for December 2017.

The Total of All Funds Balance is \$4,125,924.02

All investments that were made by the District comply with our current investment policy. The District can meet all expenditures for the next six months with funds from the revolving fund, Los Angeles County operating pool, and the LAIF.

I certify that the above statements and attached Treasurer's Report are true and accurate to the best of my knowledge.



Authorized Board of Trustee Member

**San Gabriel Valley Mosquito and Vector Control District
Treasurer's Report (based on Balance Sheet Detail Activity Report,
Period 6, FY 2018 received on January 1, 2018**

Item 4G

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Local Agency Investment Fund (LAIF)	1.14%	\$1,343,326.95	interest	\$0.00	LAIF Statement (December 2017)	\$1,343,326.95

Maturity Date: Perpetual
Interest rate as of Dec 2017

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Los Angeles County Pool	0.68%	\$820,698.38	interest Assessment Trust Warrant # 669 DA Billing 2017-18 Tax	\$2,033.60 \$1,535,494.48 (\$368,293.18) (\$79,906.75)	ND 24 Per 6 ND 24 Per 6 ND 24 Per 6	\$1,910,026.53

Maturity Date: Perpetual
Interest rate as of Dec 2017

Investment Vehicle	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Citizens Bank Revolving Fund	\$200,000.00	Deb Activity-Dec 2017 Sweep Trust Warrant #669	(\$624,811.14) \$256,517.96 \$368,293.18	CB Statement December 2017	\$200,000.00

Investment Vehicle	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Citizens Bank Sweep Account	\$560,673.12	Deb Activity-Dec 2017 Deposit	(\$256,517.96) \$368,415.38	CB Statement December	\$672,570.54

Total Beginning Balance \$2,924,698.45

Total End Balance \$4,125,924.02

San Gabriel Valley Mosquito and Vector Control District District Manager's Report

Date: February 9, 2018

Item 5

Meeting of: San Gabriel Valley Mosquito & Vector Control District
Board of Trustees

Subject: Consider Amending Resolution 2014-04 Articles and Bylaws
Governing District Meetings, Article V, Committees and
Chairpersons: Their Functions and Duties

Establish an Executive Committee consisting of the
President, Vice President, Secretary, Treasurer and Past
President of the Board

Reference: Resolution 2014-04, Amended Resolution 2014-04

Background

The Executive Committee convenes as necessary to support and advise the District's management team on matters of organizational and financial matters. The outcome of recommended actions and direction given to staff will reported to the Board of Trustees.

Manager's Recommendation

Approve establishment of the Executive Committee comprised of Board President, Vice President, Secretary, Treasurer, and Past President.

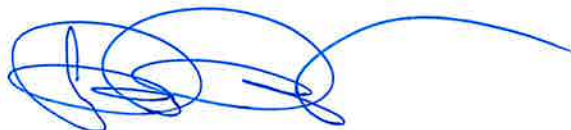
Alternative

Do not approve the establishment of the Executive Committee comprised of Board President, Vice President, Secretary, Treasurer, and Past President.

Fiscal Impact

N/A

Respectfully Submitted,



Jared Dever
District Manager

**San Gabriel Valley Mosquito and Vector Control District
Articles and Bylaws Governing District Meetings**

Resolution 2014-04

All meetings shall be held pursuant to Section 2028 of the Health & Safety Code and are subject to the provisions of the Ralph M. Brown Act, Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code.

Article I. Time of Meetings

Regular meetings of the District's Board of Trustees (Board) shall be held on the second Friday of each month at 7:00 AM unless otherwise approved by the Board.

Article II. Location of Meetings

Regular meetings of the Board shall be held at the District headquarters, 1145 N. Azusa Canyon Road, West Covina, California 91790.

Article III. Procedures for Meetings

1. Quorum

In regular District meetings, a quorum shall consist of a simple majority of appointed Board members. If less than a quorum is present at any meeting, the members present may adjourn the meeting to a time and place specified in the order of adjournment.

2. Presiding Officer

The President of the Board shall preside over all meetings. If the President is absent, the Vice-President shall preside.

3. Board Officers

The elected officers of the Board are:

- a) President
- b) Vice President
- c) Secretary
- d) Treasurer

4. Election of Officers

At the October meeting of the Board the presiding officer shall appoint a Nominations Committee (Committee) consisting of five Trustees which must be ratified by the Board. The Committee shall develop a slate of candidates from

current Trustees who are willing to serve as Board officers for the following term. The Committee shall elect a Chair who will present the slate of candidates at the December meeting of the Board.

The officers shall be elected at the Board's meeting in January. Each candidate may submit a brief statement of qualifications which will be included in the information packet for the January meeting.

For the election, the presiding officer will relinquish control of the meeting to the Chair of the Nominations Committee. The Committee Chair will present the slate; nominations may be made from the floor. Each nominee may explain their reason for seeking office.

The officers will be elected in this sequence; President, Vice President, Secretary, and Treasurer. Each Trustee will have one vote per office. New officers shall assume their positions and responsibilities at the February Board of Trustees' Meeting.

5. **Terms of Office**

A term shall consist of two calendar years. If a Board Officer or candidate is not appointed as a Trustee before the election, the Nominations Committee shall reconvene, identify candidate(s) for the appropriate office and the Board shall elect an officer from the slate by the procedure above.

6. **Eligibility for Office**

Any member of the Board may be elected to any office.

7. **Order of Business**

The order of business to be considered at the meeting shall be at the discretion of the presiding officer. The District Manager shall provide an agenda to each Trustee and the agenda shall be posted in a public location at least 72 hours prior to the meeting. The presiding officer will be consulted when the agenda is developed. The Board's actions shall be governed by the Brown Act.

New business not indicated on the agenda shall be deferred to a future meeting for Board review and action. The Board may discuss and take action on non-agenda items when one of the following situations exists:

- a) In an emergency situation, as determined by a majority vote of the members present, i.e., a work stoppage, crippling disaster, or other activity which severely impairs public health or safety
- b) If the need to take action arose after to the agenda was posted.

Such action must be approved by a two-thirds majority of the Board. If less than two thirds of the Board is present, a unanimous vote is required of the members present.

Parliamentary procedures shall be according to Roberts Rules of Order.

8. Recording of Votes

When a split vote appears imminent, any Board member may request a vote by roll call, and the vote of each individual Board member shall be recorded by the Secretary.

9. Recording of the Minutes

During regular and supplementary Board meetings, the Secretary shall be responsible for recording and transcribing the minutes. When the Secretary is absent at a meeting, the presiding officer shall designate someone to record the minutes.

10. Amendment of Articles and Bylaws

Any part of these regulations may be amended by a majority vote of the quorum after the proposed amendment is placed on the agenda and reviewed by the Board. Amendments which are approved shall become effective after they are entered into the minutes of the regular meeting.

11. Procedure Not Provided For

Procedures in the most current edition of *Roberts Rules of Order* shall govern meetings of the Board, except as otherwise noted in this Resolution.

Article IV. Officers and Their Duties

President

When necessary, the President shall officially represent the District. The President appoints standing committees, ad-hoc committees, and chairpersons subject to ratification by the Board of Trustees. The Board may delegate additional authority to the President. The President shall open meetings promptly and administer expediently and with appropriate order and decorum the business of the day.

Vice President

When the President is absent, the Vice President shall assume the duties of the President.

Secretary The Secretary shall serve as parliamentarian and assist the President as necessary.

If the President and Vice-President are absent, the Secretary shall assume the duties of the President.

The Secretary shall authenticate by signature all the acts, orders, and proceedings of the Board.

The Secretary shall record the minutes and keep records. The Board may delegate responsibility for keeping records to District staff.

Treasurer The Treasurer shall serve as Chairperson of the Finance Committee.

Article V. Committees and Chairpersons; Their Functions and Duties

All policies and specific duties of the Executive, Policy, Personnel/Policy, Finance, and Public Information, and Legislative Committees will be formalized in a manual of procedures.

Article VI. Code of Conduct for Board Members of the San Gabriel Valley Mosquito and Vector Control District

1. General

Board members shall use this Code of Conduct (Code) to guide their conduct as representatives of the San Gabriel Valley Mosquito and Vector Control District.

2. The purpose of this Code is to:

- a) Provide standards and guidelines that will prevent conduct which undermines the integrity of the Board.
- b) Provide a comprehensive statement of pertinent laws and regulations, ethical principles, and obligations which govern the Board's conduct.
- c) Enhance the understanding of laws and principles which define the obligations of the Board.
- d) Establish positive, effective, and comprehensive guidance for the conduct of the Board.

3. Findings and Declarations

- a) The residents of the District need and deserve an agency whose commitment to protecting public health outweighs competing personal or political considerations.
- b) No code of conduct can anticipate all situations nor can it prescribe behaviors that are appropriate to all situations.
- c) Board members must use discretion and judgment when they consider the spirit of this Code. An act is not always ethical because it is legal and conduct is not always proper because it is permitted. Board members should be willing to do more than the law requires and less than it allows. Strict compliance is not necessarily enough and evading or circumventing the laws which govern ethics laws and rules is improper.
- d) All actions, decisions, and votes should be made solely on their merits.

4. Positive Perspective

This Code views positively the obligations of the District's Board. The statements of ethical standards and specific sanctions to enforce them reflect the need for clarity and a commitment to the noble dimension of democratic government, rather than negative assumptions about the character of the Board.

5. Confidentiality

Confidential information shall not be disseminated.

6. The Role of the Board

- a) The Board oversees and provides counsel and direction to the District Manager and should not be involved in the agency's day-to-day affairs.
- b) Board members do not have individual power or authority; the power and decision-making ability lie with the full Board.
- c) Board members shall not be involved in hiring district employees or other personnel action.
- d) The Board shall not be involved in personnel action by contractors or their subcontractors hired by the District.

The Board:

- 1) Sets policy.
- 2) Hires the District Manager.
- 3) Retains legal counsel.

7. Conduct at Board Meetings

- a) Board members shall treat each other with respect and courtesy. Disagreements shall not result in personal comments or attacks against another Board member.

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- a) Board members shall not publicly engage in personal attacks on District employees or attempt to discipline any employee.
- b) Any concerns regarding an employee's performance shall be communicated in writing to the District Manager. Any concerns regarding the District Manager's performance shall be communicated in writing to the Board President. Any concerns regarding a board officer's performance shall be communicated in writing to the affected board officer.

9. Committee Reports

Committee Chairs will present items from their committee meetings and the recommendations of their committee.

10. Abstentions

Board members shall abstain from participating and voting on any matter when a conflict of interest exists, e.g., matters which involve the employment, property, or business of themselves or their immediate family.

11. Board members shall comply with all federal, state, and local laws regarding conflict of interest and ethics.

Resolution 2014-04
Replaces Resolution 93-06

This Resolution 2014-04 shall replace and supersede Resolution No. 93-06, Articles and Bylaws Governing District Meetings, adopted on June 11, 1993 and amended on October 10, 1997 and March 13, 1998:

AYES: J. Rocha, R. Chandler, R. Barakat, H. Morgan, C. Calaycay, C. Myers, D. Holloway, R. Neher, J. Bissner, D. Kirby, J. Leon, J. Costanzo, J. Nelson, M. Spence

NOES:

ABSTAIN:

ABSENT: S. Sham, M. Finlay, A. Quintero, J. Parriott, M. Garcia, E. Rothman, J. Templeman, C. Sternquist., M. Su, W. Alarcon



Dan Kirby
President

ATTEST:



Henry Morgan
Secretary, Board of Trustees

**San Gabriel Valley Mosquito and Vector Control District
Articles and Bylaws Governing District Meetings**

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- | | |
|----------------|--|
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11. Board members shall comply with all federal, state, and local laws regarding conflict of interest and ethics.

This Resolution 2014-04 shall replace and supersede Resolution No. 93-06, Articles and Bylaws Governing District Meetings, adopted on June 11, 1993 and amended on October 10, 1997 and March 13, 1998:

AYES: J. Rocha, R. Chandler, R. Barakat, H. Morgan, C. Calaycay, C. Myers, D. Holloway, R. Neher, J. Bissner, D. Kirby, J. Leon, J. Costanzo, J. Nelson, M. Spence

NOES:

ABSTAIN:

ABSENT: S. Sham, M. Finlay, A. Quintero, J. Parriott, M. Garcia, E. Rothman, J. Templeman, C. Sternquist., M. Su, W. Alarcon



Dan Kirby
President

ATTEST:



Henry Morgan
Secretary, Board of Trustees



Board of Trustees Officers and Committees
Officers for January 1, 2018 - December 31, 2019
Committees effective February 2018

President
Corey Calaycay

Vice President
Becky Shevlin

Past President
Harold "Jamie" Bissner

Secretary
Henry M. Morgan

Treasurer
Margaret Finlay

District Manager
Jared Dever

Esther Elliott
Board Clerk

Policy/Personnel Committee
(9 members)

1. Tim Sandoval
2. Jaime Bissner
3. John Capoccia
4. Mike Spence
5. Emmett Badar
6. Margaret Finlay
7. Cynthia Sternquist
8. Rick Barakat
9. Julie Costanzo

Finance Committee
(9 members)

1. Tim Sandoval
2. Henry Morgan
3. Roger Chandler
4. John Capoccia
5. Mike Spence
6. Joseph Leon
7. Rick Barakat
8. Becky Shevlin
9. Margaret Finlay

Legislative Committee
(9 members)

1. Becky Shevlin
2. Sandra Armenta
3. Margaret Finlay
4. Cynthia Sternquist
5. Mary Su
6. Cruz Baca
7. Corey Calaycay
8. Mike Spence
9. Rachel Janbek

Public Information Committee
(9 members)

1. Robert Neher
2. Dan Holloway
3. Joseph Rocha
4. Stephen Sham
5. Charles Myers
6. Jerry Valasco
7. Juli Costanzo
8. Abraham Cruz
9. Manuel Garcia

Abatement Hearing Committee
(5 rotating membership 1 alternate)

1. Henry Morgan
2. Jamie Bissner
3. Corey Calaycay
4. Rachel Janbek
5. Marina Khubesrian
Alternate - Charles Myers

Executive Committee
(5 members)

1. Corey Calaycay
2. Becky Shevlin
3. Jaime Bissner
4. Henry Morgan
5. Margaret Finlay

PERSONNEL/POLICY COMMITTEE

I. COMPOSITION

The Personnel/Policy Committee shall be comprised of nine (9) members of the Board of Trustees. The members of the Committee and the Chair shall be appointed by the President elected in January of each year. The President's appointments shall be included on the February agenda for Board ratification.

II. MEETINGS

Meetings of the Personnel/Policy Committee shall be scheduled on an as needed basis and shall be called by the Committee Chair. All Committee meetings shall be conducted pursuant to Government Code Sections 54950 through 54963 (Ralph M. Brown Act).

III. DUTIES

Duties of the Personnel/Policy Committee shall include the following:

- A. Instruct staff to prepare specific personnel policies as requested by the Board of Trustees.
- B. Review all personnel related policies prepared by staff and make recommendations regarding their adoption to the Board of Trustees.
- C. Prepare policies relating solely to the Board of Trustees for Board action.
- D. Review all policies of the District and make recommendations regarding their adoption to the Board of Trustees. Policies directly related to Finance may be referred to the Finance Committee.
- E. In April of each year, review staff's recommendations regarding salaries and benefits for the ensuing fiscal year's budget.
- F. Every third year beginning in 1995, review the salary survey completed by staff pursuant to Article XIV, Salary Adjustments, of Resolution No. 94-02, Fiscal Policies.
- G. Make recommendations to the Board of Trustees regarding salaries and benefits included in the ensuing fiscal year's budget.
- H. Make recommendations regarding the District Manager's salary and benefits to be submitted to the Finance Committee.
- I. In May of every third year beginning in 1995, make recommendations to the

Board of Trustees regarding salary adjustments.

- J. In April of each year, conduct a performance evaluation of the District Manager in closed session, pursuant to Government Code Section 54957. This performance evaluation may include written comments from the Board members that have been submitted to the Committee. The Personnel/Policy Committee shall inform the Board of Trustees of the results of the evaluation.
- K. As needed, hear and render determinations regarding disciplinary appeals. The decision of the Personnel/Policy Committee shall be final.
- L. As needed, hear and render a final decision regarding employee grievances. The decision of the Personnel/Policy Committee shall be final.
- M. As needed, conduct searches and interviews for the District Manager's position and make recommendations to the Board of Trustees on whom to offer the position.
- N. Investigate misconduct of the District Manager and recommend disciplinary action to be imposed on the District Manager to the Board of Trustees.
- O. With the exception of decisions regarding disciplinary appeals and employee grievances, all actions taken by the Personnel/Policy Committee must be approved by the Board of Trustees during a public meeting before becoming effective.

FINANCE COMMITTEE

I. COMPOSITION

The Finance Committee shall be comprised of at least five (5) but not more than seven (7) members of the Board of Trustees. The Treasurer elected in January of each year shall be the Chair of the Committee. The members of the Committee shall be appointed by the President elected in January of each year. The President's appointments shall be included on the February agenda for Board ratification.

II. MEETINGS

Meetings of the Finance Committee shall be scheduled on an as needed basis and shall be called by the Committee Chair. All Committee meetings shall be conducted pursuant to Government Code Sections 54950 through 54963 (Ralph M. Brown Act).

III. DUTIES

Duties of the Finance Committee shall include the following:

- A. Review all District investments quarterly.
- B. Recommend investment instruments to the Treasurer pursuant to Article XIII, Investments, of Resolution No. 94-02, Fiscal Policies. The Treasurer shall execute all investments. Investments shall be reported by the Treasurer to the Board of Trustees.
- C. In April of every second year beginning in 1993, make recommendations to the Board of Trustees regarding the firm to conduct the Districts annual audit and internal controls report for a two year period. Upon completion of the initial two year commitment, the Finance Committee shall make recommendations to the Board of Trustees to either retain the services of the current auditing firm on a year to year basis or solicit requests for proposals for a new two year commitment.
- D. In May of each year review staff's recommendations regarding the ensuing fiscal year's budget and recommendations from the Personnel Committee regarding salaries and benefits pursuant to Article XIV, Salary Adjustments, of Resolution No. 94-02, Fiscal Policies. Make recommendations to the Board of Trustees regarding ensuing fiscal year's budget and assessment rate adopted in June of each year.
- E. In January of each year, review the District's Investment policy and recommend changes to the Board of Trustees. The District's

Investment policy shall be reviewed and adopted by the Board of Trustees at least annually.

- F. As needed, review and make recommendations to the Board of Trustees regarding budget adjustments that occur during any fiscal year.
- G. Annually review the Independent Auditors Report of Financial Transactions and Internal Controls Report and make recommendations to the Board of Trustees based on the contents of these reports.
- H. The Treasurer, also the Finance Committee Chair, shall cause to be prepared all Financial Statements monthly. The Treasurer shall receive all documents that pertain to investments and expenditures to verify the accuracy of the Financial Statements. These reports shall be submitted to the Treasurer at the end of each month for approval in a timely manner for their inclusion in the agenda packet that is mailed to the Board of Trustees on the first Friday of each month. The Treasurer shall sign the monthly report as the preparer signifying that the report is true and accurate to the best of his/her knowledge.
- I. With the exception of recommending investment instruments pursuant to section B. above, all actions taken by the Finance Committee must be approved by the Board of Trustees during a public meeting before becoming effective.

PUBLIC INFORMATION COMMITTEE

I. COMPOSITION

The Public Information Committee shall be comprised of at least five (5) but not more than seven (7) members of the Board of Trustees. The members of the Committee and the Chair shall be appointed by the President elected in January of each year. The President's appointments shall be included on the February agenda for Board ratification.

II. MEETINGS

Meeting of the Public Information Committee shall be scheduled on an as needed basis and shall be called by the Committee Chair. All Committee meeting shall be conducted pursuant to Government Code Sections 54950 through 54963 (Ralph M. Brown Act).

III. DUTIES

Duties of the Public Information Committee shall include the following:

- A. Review of all District public information literature and public service announcements. This includes, but is not limited to brochures, San Gabriel Valley Buzzings Newsletter, Critter Chats Newsletter, newsprint advertisements, school workbooks, and audio and video public service announcements. Unless otherwise directed, all public information literature and public service announcements approved by the Public Information Committee are final and do not require Board action.
- B. Participate in the coordination of all scheduled media events and open house activities to promote public awareness of District goals and functions.
- C. Recommend staffing levels for the District's education program.
- D. With the exception of approval of public information literature and public service announcements, all actions taken by the Public Information Committee must be approved by the Board of Trustees during a public meeting before becoming effective.

Legislative Committee

BACKGROUND

It is the mission of the Board of Directors of the San Gabriel Valley Mosquito and Vector Control District to preserve the public health and welfare through its legislative priorities listed below.

GENERAL POLICY

1. Support, defend and expand as needed, the definitions, issues, authority, and public health responsibilities and activities as described by State Health and Safety Codes (DSC 220-2360).
2. Preserve all revenue sources of the District and enthusiastically resist any efforts to redefine, reduce or otherwise restrict that income to the detriment of District public health responsibilities.
3. Respect and defend the use of integrated pest management, including the safe use of approved pesticides for continuing public health protection.
4. Resist any effort to reduce the efficiency and practicality of the District's operational practices.
5. Oppose any attempt by other governmental entities to impose additional public health responsibilities on the District without fiscal compensation equal to the cost of such function(s).
6. Promote and sponsor cooperation among governmental entities to the improvement of the public welfare.
7. Retain organizational identity, integrity and control of the District's resources in any mutual aid arrangement.
8. Support the MVCAC, CSDA and the AMCA when their legislative efforts compliment or coincide with this District's policy as reflected therein.
9. Endorse, promote and defend the authority of the Board of Trustees to conduct the business of the San Gabriel Valley Mosquito & Vector Control District.

PROCEDURES

1. COMPOSITION

The Legislative Committee shall be comprised of at least five (5) but not more than six (6) members of the Board of Trustees. The members of the Committee and the Chair shall be appointed by the President in January of each year. The President's appointments shall be included on the February agenda for Board ratification.

11. MEETINGS

Meetings of the Legislative Committee shall be scheduled on an as needed basis and shall be called by the Committee Chair. All Committee meetings shall be conducted pursuant to State Government Code § 54950 through 54962 (Ralph M. Brown Act).

12. DUTIES

Duties of the Legislative Committee shall include the following:

- A. Monitor, review, create, and research legislation pertaining to or potentially affecting the responsibilities or the organization of the District.
- B. Recommend to the Board of Trustees positions to be taken on pending bills and the degree of District resources to be allocated to insure the District's position is effectively communicated
- C. Meet in April of each year to conduct an annual review of relevant legislation which may impact mosquito and vector control, public health, and special districts. Specific legislative topics include, but are not limited to:

Animals of Public Health Importance	Public Health
Benefit Assessments	Safety Regulations
Endangered Species	Special Districts
Environmental Protection	Waste Water Use
Government Regulations	Water Regulation
Legislative Mandates	Waterfowl Management
Pesticides	Wetlands
Prevailing Wage	Workplace Regulations

- D. Establish priority levels and positions. The priority levels and positions are as follows:

PRIORITY LEVELS

- Level 1 The bill has significant effect on the District and position letters are regularly sent to appropriate legislators as the bill moves through the legislative process.
- Level 2 The bill affects the District and position letters are sent to legislators selectively through the legislative process.
- Level 3 The bill affects the District in a manner to establish a position and position letters are sent to the author and other interested parties.

POSITIONS

- Support The District is in favor of the bill becoming law.
- Support if Amended The District is in favor of the bill becoming law only if amendments are made as recommended by the Committee.
- Oppose The District is not in favor of the bill becoming law.
- Oppose unless Amended The District is not in favor of the bill becoming law; however, opposition to the bill will be removed if the bill is amended as recommended by the Committee.
- Neutral The District does not have a position on the bill because it has no or minimal effect on the operations of our District.
- Watch The District does not have a position on the bill based on the current language; however, the Committee anticipates that the bill will be amended and the amendments may affect the District.

- E. Submit the list of bills which affect the District to the Board of Trustees at the regular Board meeting held in May of each year. The list will include the bill number, position, priority level, and brief description of the bill.
- F. Update the Board of Trustees during a regular meeting, as to the status of bills, when the position or priority level of a bill has changed, and if the bill has become law.

- G. Communicate to county, state and federal legislators the District's position with regard to proposed legislation. Such communication may be corresponded, telephonic, or personal contact; as the situation requires with special consideration to the effect of the latter as an effective means of establishing the District's position.
- H. Participate in state wide legislative efforts conducted by the Mosquito and Vector Control Association of California, the California Chamber of Commerce, the California Special Districts Association, and similar organizations.
- I. The District Manager or designee shall serve as an ex officio, non-voting member of the Committee.
- J. Recognizing the increased responsibilities of LAFCO based on the Knox-Cortese-Hertzberg Law, the Trustees and District Manager shall place increased emphasis on the impact of that organization's decisions.
- K. All actions taken by the Legislative Committee must be approved by the Board of Trustees during a public meeting before becoming effective unless specifically authorized by the President.
- L. When the need to convey the District's legislative position is immediate, particularly at the state legislative level, the President, Legislative Subcommittee Chair, or the District Manager may communicate that information so long as it consistent with Board policy or where such policy has not been specifically addressed by the Board would be in their judgment beneficial to the District. When one of these District Officers take such action, said individual shall notify the Board at its next General Meeting.

**San Gabriel Valley Mosquito & Vector Control
District**

**Actuarial Study of
Retiree Health Liabilities Under GASB 74/75**

Valuation Date: June 30, 2017

Measurement Date: June 30, 2017

*Prepared by:
Total Compensation Systems, Inc.*

Date: January 10, 2018

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San Gabriel Valley Mosquito & Vector Control District
Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

San Gabriel Valley Mosquito & Vector Control District engaged Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of June 30, 2017 (the measurement date). The numbers in this report are based on the assumption that they will first be used to determine accounting entries for the fiscal year ending June 30, 2017. If the report will first be used for a different fiscal year, the numbers may need to be adjusted accordingly.

This report does not reflect any cash benefits paid unless the retiree is required to provide proof that the cash benefits are used to reimburse the retiree's cost of health benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under applicable Governmental Accounting Standards Board (GASB) Standards.

This actuarial study is intended to serve the following purposes:

- To provide information to enable San Gabriel Valley Mosquito and Vector Control District to manage the costs and liabilities associated with its retiree health benefits.
- To provide information to enable San Gabriel Valley Mosquito and Vector Control District to communicate the financial implications of retiree health benefits to internal financial staff, the Board, employee groups and other affected parties.
- To provide information needed to comply with Governmental Accounting Standards Board Accounting Standards 74 and 75 related to "other postemployment benefits" (OPEB's).

Because this report was prepared in compliance with GASB 74 and 75, San Gabriel Valley Mosquito and Vector Control District should not use this report for any other purpose without discussion with TCS. This means that any discussions with employee groups, governing Boards, etc. should be restricted to the implications of GASB 74 and 75 compliance.

This actuarial report includes several estimates for San Gabriel Valley Mosquito and Vector Control District's retiree health program. In addition to the tables included in this report, we also performed cash flow adequacy tests as required under Actuarial Standard of Practice 6 (ASOP 6). Our cash flow adequacy testing covers a twenty-year period. We would be happy to make this cash flow adequacy test available to San Gabriel Valley Mosquito and Vector Control District in spreadsheet format upon request.

We calculated the following estimates separately for active employees and retirees. We estimated the following:

- the total liability created. (The actuarial present value of projected benefits or APVPBP)
- ten years of projected benefit payments.
- the "total OPEB liability (TOL)." (The TOL is the portion of the APVPBP attributable to

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employees' service prior to the measurement date.)

- the "net OPEB liability" (NOL). For plans funded through a trust, this represents the unfunded portion of the liability.
- the service cost (SC). This is the value of OPEB benefits earned for one year of service.
- deferred inflows and outflows of resources attributable to the OPEB plan.
- "OPEB expense." This is the amount recognized in accrual basis financial statements as the current period expense. The OPEB expense includes service cost, interest and certain changes in the OPEB liability, adjusted to reflect deferred inflows and outflows. This amount may need to be adjusted to reflect any contributions received after the Measurement Date.
- Amounts to support financial statement Note Disclosures and Required Supplementary Information (RSI) schedules.

We summarized the data used to perform this study in Appendix A. No effort was made to verify this information beyond brief tests for reasonableness and consistency.

All cost and liability figures contained in this study are estimates of future results. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. Service costs and liabilities could easily vary by 10 - 20% or more from estimates contained in this report.

B. General Findings

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning July 1, 2017 to be \$12,820 (see Section IV.A.). The "pay-as-you-go" cost is the cost of benefits for current retirees.

For current employees, the value of benefits "accrued" in the year beginning July 1, 2017 (the service cost) is \$52,056. This service cost would increase each year based on covered payroll. Had San Gabriel Valley Mosquito and Vector Control District begun accruing retiree health benefits when each current employee and retiree was hired, a substantial liability would have accumulated. We estimate the amount that would have accumulated to be \$635,913. This amount is called the "Total OPEB Liability" (TOL). San Gabriel Valley Mosquito and Vector Control District has set aside funds to cover retiree health liabilities in a GASB 75 qualifying trust. The Fiduciary Net Position of this trust at June 30, 2017 was \$628,113. This leaves a Net OPEB Liability (NOL) of \$7,800.

Based on the information we were provided, the OPEB Expense for the fiscal year ending June 30, 2017 is \$48,667. As noted in this report adjustments may be needed – particularly if the reporting date is not the same as the measurement date.

We based all of the above estimates on employees as of June, 2017. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees.

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C. Description of Retiree Benefits

Following is a description of the current retiree benefit plan. Those who don't qualify for the benefits shown below are entitled to statutory minimum benefits under Section 22892 of the California Government Code.

<hr/>	
<i>All Participants</i>	
<hr/>	
Benefit types provided	Medical only
Duration of Benefits	Lifetime
Required Service	10 years
Minimum Age	50
Dependent Coverage	Yes*
District Contribution %	50% at 10 years of service, plus 5% for each additional year to 100% at 20 or more years of service
District Cap	Highest single rate

*Surviving spouses may participate subject to PEMHCA regulations

D. Recommendations

It is outside the scope of this report to make specific recommendations of actions San Gabriel Valley Mosquito and Vector Control District should take to manage the liability created by the current retiree health program. Total Compensation Systems, Inc. can assist in identifying and evaluating options once this report has been studied. The following recommendations are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of San Gabriel Valley Mosquito and Vector Control District's practices, it is possible that San Gabriel Valley Mosquito and Vector Control District is already complying with some or all of our recommendations.

- We recommend that San Gabriel Valley Mosquito and Vector Control District maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, San Gabriel Valley Mosquito and Vector Control District should determine whether the benefit is material and subject to GASB 74 and/or 75.
- We recommend that San Gabriel Valley Mosquito and Vector Control District conduct a study whenever events or contemplated actions significantly affect present or future liabilities, but no less frequently than every two years, as required under GASB 74/75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. San Gabriel Valley Mosquito and Vector Control District should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, San Gabriel Valley Mosquito and Vector Control District should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- San Gabriel Valley Mosquito and Vector Control District should establish a way of designating

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employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.

- Several assumptions were made in estimating costs and liabilities under San Gabriel Valley Mosquito and Vector Control District's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Appendices B and C for a list of assumptions and concerns.) For example, San Gabriel Valley Mosquito and Vector Control District should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for San Gabriel Valley Mosquito and Vector Control District to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

Respectfully submitted,



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Total Compensation Systems, Inc.

PART II: BACKGROUND

A. Summary

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”),

B. Actuarial Accrual

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method.”

The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under this method, there are two components of actuarial cost – a “service cost” (SC) and the “Total OPEB Liability” (TOL). GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. Under the entry age actuarial cost method, the actuary determines the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. This amount is the service cost. Under GASB 75, the service cost is calculated to be a level percentage of each employee's projected pay.

The service cost is determined using several key assumptions:

- The current **cost of retiree health benefits** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The “**trend**” rate at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- **Mortality rates** varying by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- **Employment termination rates** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The **service requirement** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the real rate of return expected for plan assets plus long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

The total OPEB liability (TOL) can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience.

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses can be deferred five years
- Experience gains and losses can be deferred over the expected average remaining service lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the average working lifetime
- Liability changes resulting from plan changes, for example, cannot be deferred.

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PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each employee. We determined eligibility for retiree benefits based on information supplied by San Gabriel Valley Mosquito and Vector Control District. We then selected assumptions for the factors discussed in the above Section that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each employee, we applied the appropriate factors based on the employee's age, sex, length of service, and employee classification.

We summarized actuarial assumptions used for this study in Appendix C.

B. Liability for Retiree Benefits.

For each employee, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent San Gabriel Valley Mosquito and Vector Control District uses contribution caps, the influence of the trend factor is further reduced. We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the employee is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the employee is not eligible. The employee is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We discounted the expected cost for each year to the measurement date June 30, 2017 at 6.5% interest. Finally, we multiplied the above discounted expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for *current retirees* depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 1.0000).

We added the APVPBP for all employees to get the actuarial present value of projected benefit payments (APVPBP) for all participants. The APVPBP is the estimated present value of all future retiree health benefits for all *current* employees and retirees. The APVPBP is the amount on June 30, 2017 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last current employee or retiree dies or reaches the maximum eligibility age.

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Actuarial Present Value of Projected Benefit Payments at June 30, 2017

<i>All Participants</i>	
Active: Pre-65	\$285,816
Post-65	\$610,988
Subtotal	\$896,804
Retiree: Pre-65	\$25,910
Post-65	\$99,643
Subtotal	\$125,553
Grand Total	\$1,022,357
Subtotal Pre-65	\$311,726
Subtotal Post-65	\$710,631

The APVPBP should be accrued over the working lifetime of employees. At any time much of it has not been "earned" by employees. The APVPBP is used to develop expense and liability figures. To do so, the APVPBP is divided into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability).

The past service and future service liabilities are each accrued in a different way. We will start with the future service liability which is funded by the service cost.

C. Cost to Prefund Retiree Benefits

I. Service Cost

The average hire age for eligible employees is 37. To accrue the liability by retirement, the District would accrue the retiree liability over a period of about 25 years (assuming an average retirement age of 62). We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Year Beginning June 30, 2017

<i>All Participants</i>	
# of Employees	24
Per Capita Service Cost	
Pre-65 Benefit	\$787
Post-65 Benefit	\$1,382
First Year Service Cost	
Pre-65 Benefit	\$18,888
Post-65 Benefit	\$33,168
Total	\$52,056

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. This service cost would increase each year based on covered payroll.

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2. Total OPEB Liability (TOL) and Net OPEB Liability (NOL)

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability (TOL). We calculated the TOL as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables.

Total OPEB Liability (TOL) and Net OPEB Liability (NOL) as of June 30, 2017

	<i>All Participants</i>
Active: Pre-65	\$145,599
Active: Post-65	\$364,761
Subtotal	\$510,360
Retiree: Pre-65	\$25,910
Retiree: Post-65	\$99,643
Subtotal	\$125,553
Subtotal: Pre-65	\$171,509
Subtotal: Post-65	\$464,404
Total OPEB Liability (TOL)	\$635,913
Fiduciary Net Position as of June 30, 2017	\$628,113
Net OPEB Liability (NOL)	\$7,800

Because San Gabriel Valley Mosquito and Vector Control District concluded that it would be too expensive and time-consuming to rerun prior valuations under GASB 75, we invoked Paragraph 244 of GASB 75 for the transition. Consequently, in order to determine the beginning NOL, we used a "roll-back" technique. The following table shows the results of the roll-back. San Gabriel Valley Mosquito and Vector Control District should restate its June 30, 2016 NOL accordingly.

Changes in Net OPEB Liability as of June 30, 2017

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Roll back balance at June 30, 2016	\$559,978	\$538,518	\$21,460
Service Cost	\$50,663	\$0	\$50,663
Interest on TOL	\$37,599	\$0	\$37,599
Employer Contributions	\$0	\$62,327	(\$62,327)
Employee Contributions	\$0	\$0	\$0
Actual Investment Income	\$0	\$40,075	(\$40,075)
Administrative Expense	\$0	(\$480)	\$480
Benefit Payments	(\$12,327)	(\$12,327)	\$0
Other	\$0	\$0	\$0
Net Change during 2016-17	\$75,935	\$89,595	(\$13,660)
Balance at June 30, 2017 *	\$635,913	\$628,113	\$7,800

* May include a slight rounding error.

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3. Preliminary OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, change in TOL due to plan changes; all adjusted for deferred inflows and outflows. San Gabriel Valley Mosquito and Vector Control District determined that it was not reasonable to rerun prior valuations under GASB 75. Therefore, we used the transition approach provided in GASB 75, Paragraph 244. That means that there are no deferred inflows/outflows in the first year (with the possible exception of contributions after the measurement date). The OPEB expense shown below is considered to be preliminary because there can be employer specific deferred items (e.g., contributions made after the measurement date, and active employee contributions toward the OPEB plan).

Preliminary OPEB Expense Fiscal Year Ending June 30, 2017

	<i>Total</i>
Service Cost	\$50,663
Interest on Total OPEB Liability (TOL)	\$37,599
Employee Contributions	\$0
Recognized Actuarial Gains/Losses	\$0
Recognized Assumption Changes	\$0
Actual Investment Income	(\$40,075)
Recognized Investment Gains/Losses	\$0
Contributions After Measurement Date*	\$0
Liability Change Due to Benefit Changes	\$0
Administrative Expense	\$480
Preliminary OPEB Expense**	\$48,667

* Should be added by San Gabriel Valley Mosquito and Vector Control District if reporting date is after the measurement date.

** May include a slight rounding error.

The above OPEB expense does not include an estimated \$62,327 in employer contributions.

4. Deferred Inflows and Outflows

Certain types of TOL changes are subject to deferral, as are investment gains/losses. To qualify for deferral, gains and losses must be based on GASB 74/75 compliant valuations. Since the District's prior valuation was performed in accordance with GASB 43/45, it is not possible to calculate compliant gains and losses. (Please see Appendix E, Paragraph 244 for more information.) Therefore, valuation-based deferred items will not begin until the next valuation. However, there could be employer-specific deferred items that need to be reflected, as mentioned earlier.

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PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of employees, estimates for individual years are certain to be *in*accurate. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs, including any implicit rate subsidy.

<i>Year Beginning</i>	
<i>July 1</i>	<i>All Participants</i>
2017	\$12,820
2018	\$15,552
2019	\$21,407
2020	\$27,248
2021	\$27,792
2022	\$34,491
2023	\$40,933
2024	\$48,613
2025	\$49,414
2026	\$51,554

PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. GASB 74/75 require biennial valuations. In addition, a valuation should be conducted whenever plan changes, changes in actuarial assumptions or other employer actions are likely to cause a material change in accrual costs and/or liabilities.

Following are examples of actions that could trigger a new valuation.

- An employer should perform a valuation whenever the employer considers or puts in place an early retirement incentive program.
- An employer should perform a valuation whenever the employer adopts a retiree benefit plan for some or all employees.
- An employer should perform a valuation whenever the employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- An employer should perform a valuation whenever the employer introduces or changes retiree contributions.
- An employer should perform a valuation whenever the employer forms a qualifying trust or changes its investment policy.
- An employer should perform a valuation whenever the employer adds or terminates a group of participants that constitutes a significant part of the covered group.

We recommend San Gabriel Valley Mosquito and Vector Control District take the following actions to ease future valuations.

- We have used our training, experience and information available to us to establish the actuarial assumptions used in this valuation. We have no information to indicate that any of the assumptions do not reasonably reflect future plan experience. However, the District should review the actuarial assumptions in Appendix C carefully. If the District has any reason to believe that any of these assumptions do not reasonably represent the expected future experience of the retiree health plan, the District should engage in discussions or perform analyses to determine the best estimate of the assumption in question.

PART VI: APPENDICES

APPENDIX A: MATERIALS USED FOR THIS STUDY

We relied on the following materials to complete this study.

- We used paper reports and digital files containing employee demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

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APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS

While we believe the estimates in this study are reasonable overall, it was necessary for us to use assumptions which inevitably introduce errors. We believe that the errors caused by our assumptions will not materially affect study results. If the District wants more refined estimates for decision-making, we recommend additional investigation.

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APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for San Gabriel Valley Mosquito and Vector Control District to understand that the appropriateness of all selected actuarial assumptions and methods are San Gabriel Valley Mosquito and Vector Control District's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, San Gabriel Valley Mosquito and Vector Control District's actual historical experience, and TCS's judgment based on experience and training.

ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74/75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on an employee by employee basis and then aggregated.

To the extent that different benefit formulas apply to different employees of the same class, the service cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees). This greatly simplifies administration and accounting; as well as resulting in the correct service cost for new hires.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by San Gabriel Valley Mosquito and Vector Control District regarding practices with respect to employer and employee contributions and other relevant factors.

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ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.75% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 6.5% per year net of expenses. This is based on assumed long-term return on plan assets assuming 100% funding through CERBT. We used the "Building Block Method". (See Appendix E, Paragraph 53 for more information).

TREND: We assumed 4% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), using an aggregate payroll assumption for the purpose of calculating the service cost results in a negligible error.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by San Gabriel Valley Mosquito and Vector Control District.

Fiduciary Net Position as of June 30, 2017

	<u>06/30/2016</u>	<u>06/30/2017</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$538,517	\$628,113
Capital Assets	\$0	\$0
Total Assets	<u>\$538,517</u>	<u>\$628,113</u>
Benefits Payable	<u>\$0</u>	<u>\$0</u>
Fiduciary Net Position	<u>\$538,517</u>	<u>\$628,113</u>

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NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix E, Paragraph 52 for more information.

MORTALITY

<i>Employee Type</i>	<i>Mortality Tables</i>
Miscellaneous	2014 CalPERS Active Mortality for Miscellaneous Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
All Participants	Hired < 1/1/13: 2009 CalPERS 2.0%@55 Rates for Miscellaneous Employees Hired > 12/31/2012: 2009 CalPERS 2.0%@60 Rates for Miscellaneous Employees adjusted to reflect minimum retirement age of 52

SERVICE REQUIREMENT

<i>Employee Type</i>	<i>Service Requirement Tables</i>
All Participants	50% of Employer Contribution at 10 years, plus 5% per additional year to 100% at 20 or more years of service

COSTS FOR RETIREE COVERAGE

Actuarial Standard of Practice 6 (ASOP 6) provides that, as a general rule, retiree costs should be based on actual claim costs or age-adjusted premiums. This is true even for many medical plans that are commonly considered to be “community-rated.” However, ASOP 6 contains a provision – specifically section 3.7.7(c) – that allows use of unadjusted premiums in certain circumstances.

Because the section 3.7.7(c) exception is new, there is not a consensus among practicing actuaries regarding the specific circumstances under which a section 3.7.7(c) exception may be invoked. It is my opinion that the section 3.7.7(c)(4) exception allows use of unadjusted premium for PEMHCA agencies if certain conditions are met. Other actuaries have taken the position that ASOP 6 does not explicitly allow use of unadjusted premium for any agencies participating in the CalPERS medical plan.

Prior to the most recent ASOP 6 revision, there was general agreement that ASOP 6 allowed use of unadjusted premium as a retiree cost basis for PEMHCA agencies (under section 3.4.5 of the prior version of ASOP 6). Since there have been no changes to the CalPERS medical plan, use of unadjusted premium must still be viewed as appropriate actuarial practice to the extent that it was under the prior version of ASOP 6. That means that if the current ASOP 6 section 3.7.7(c)(4) exception is not deemed to *explicitly* allow use of unadjusted premium as a retiree cost basis for San Gabriel Valley Mosquito and Vector Control District, then it would be allowable as a “deviation.”

While I am confident that ASOP 6 section 3.7.7(c)(4) will ultimately be found to explicitly allow use of unadjusted premium as a retiree cost basis for most PEMHCA agencies, I cannot be certain that this will be the case if and when this issue is fully reviewed. Therefore, I am including disclosure information required for a “deviation” so that the valuation will not need to be revised in the event section 3.7.7(c)(4) should be found not to explicitly allow use of unadjusted premium. Following is the disclosure information that is required should a deviation be necessary.

Use of *age-adjusted* premium for the CalPERS medical plan results in an overstatement of San Gabriel Valley Mosquito and Vector Control District’s OPEB Expense and Total OPEB Liability (TOL) to the extent that San Gabriel Valley Mosquito and Vector Control District continues to participate in the CalPERS medical plan AND that the rate structure of the CalPERS medical plan continues in its current form (i.e. with no rate distinction between active employees and retirees). In addition to the overstatement of OPEB costs and liabilities, San Gabriel Valley Mosquito and Vector

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Control District's policy of funding OPEB obligations could lead to an inability of San Gabriel Valley Mosquito and Vector Control District to recover overfunded assets. It is important to note that, should San Gabriel Valley Mosquito and Vector Control District leave the CalPERS medical plan, the subsequent plan may not qualify to use unadjusted premium rates. In this event, leaving the CalPERS medical plan would be comparable to a significant change in plan terms and would likely require a new valuation.

Following are the criteria we applied to San Gabriel Valley Mosquito and Vector Control District to determine that it is reasonable to assume that San Gabriel Valley Mosquito and Vector Control District's future participation in PEMHCA is likely and that the CalPERS medical program as well as its premium structure are sustainable. (We also have an extensive white paper on this subject that provides a basis for our rationale entirely within the context of ASOP 6. We will make this white paper available upon request.)

The District participates in the CalPERS medical program. We have performed the required evaluation of the CalPERS medical program and we have determined that there is sufficient evidence to apply the 3.7.7(c)(4) exception. Following are details regarding the evaluation based on the criteria we have set:

- **Plan qualifies as a "pooled health plan."** ASOP 6 defines a "pooled health plan" as one in which premiums are based at least in part on the claims experience of groups other than the one being valued." Since CalPERS rates are the same for all employers in each region, rates are clearly based on the experience of many groups.
- **Rates not based to any extent on the agency's claim experience.** As mentioned above, rates are the same for all participating employers regardless of claim experience or size.
- **Rates not based to any extent on the agency's demographics.** As mentioned above, rates are the same for all participating employers regardless of demographics.
- **No refunds or charges based on the agency's claim experience or demographics.** The terms of operation of the CalPERS program are set by statute and there is no provision for any refunds and charges that vary from employer to employer for any reason. The only charges are uniform administrative charges.
- **Plan in existence 20 or more years.** Enabling legislation to allow "contracting agencies" to participate in the CalPERS program was passed in 1967. The CalPERS medical plan has been successfully operating for almost 50 years. As far back as we can obtain records, the rating structure has been consistent, with the only difference having been a move to regional rating which is unrelated to age-adjusted rating.
- **No recent large increases or decreases in the number of participating plans or enrollment.** The CalPERS medical plan has shown remarkably stable enrollment. In the past 10 years, there has been small growth in the number of employers in most years – with the maximum being a little over 2% and a very small decrease in one year. Average year over year growth in the number of employers over the last 10 years has been about 0.75% per year. Groups have been consistently leaving the CalPERS medical plan while other groups have been joining with no disruption to its stability.
- **Agency is not expecting to leave plan in foreseeable future.** The District does not plan to leave CalPERS at present.

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- **No indication the plan will be discontinued.** We are unaware of anything that would cause the CalPERS medical plan to cease or to significantly change its operation in a way that would affect this determination.
- **The agency does not represent a large part of the pool.** The District is in the CalPERS Los Angeles Area region. Based on the information we have, the District constitutes no more than 0.04% of the Los Angeles Area pool. In our opinion, this is not enough for the District to have a measurable effect on the rates or viability of the Los Angeles Area pool.

Retiree liabilities are based on actual retiree costs. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

<i>Employee Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
All Participants	\$7,739	\$4,142

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Miscellaneous	100%	100%

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Miscellaneous	2009 CalPERS Turnover for Miscellaneous Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

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APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE

ELIGIBLE ACTIVE EMPLOYEES

<i>Age</i>	<i>All Participants</i>
Under 25	2
25-29	5
30-34	0
35-39	3
40-44	4
45-49	1
50-54	2
55-59	4
60-64	1
65 and older	2
Total	24

ELIGIBLE RETIREES

<i>Age</i>	<i>All Participants</i>
Under 50	0
50-54	0
55-59	0
60-64	1
65-69	0
70-74	1
75-79	0
80-84	0
85-89	0
90 and older	0
Total	2

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APPENDIX E: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

Paragraph 50: **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by San Gabriel Valley Mosquito and Vector Control District. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Receiving Benefits	2
Inactive Employees Entitled to But Not Receiving Benefits*	0
Participating Active Employees	24
Total Number of participants	26

*We were not provided with information about any terminated, vested employees

Paragraph 51: **Significant Assumptions and Other Inputs**

shown in Appendix C.

Paragraph 52: **Information Related to Assumptions and Other Inputs**

The following information is intended to assist San Gabriel Valley Mosquito and Vector Control District in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table Disclosure	2014 CalPERS Active Mortality for Miscellaneous Employees
	The mortality assumptions are based on the 2014 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

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Mortality Table	2014 CalPERS Retiree Mortality for Miscellaneous Employees
Disclosure	The mortality assumptions are based on the 2014 CalPERS Retiree Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2009 CalPERS 2.0%@55 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS 2.0%@55 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2009 CalPERS 2.0%@60 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS 2.0%@60 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Tables

Turnover Table	2009 CalPERS Turnover for Miscellaneous Employees
Disclosure	The turnover assumptions are based on the 2009 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL Using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	(\$65,530)	\$7,800	\$93,408

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Paragraph 53:

Discount Rate

The following information is intended to assist San Gabriel Valley Mosquito and Vector Control District to comply with Paragraph 53 requirements.

53.a: A discount rate of 6.5% was used in the valuation.

53.b: We assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

53.c: We used historic 30 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 25 basis points.

53.d and 53.e.: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each. CERBT - Strategy 2

Asset Class	Percentage of Portfolio	Assumed Gross Return
US Large Cap	40.0000	7.7950
US Small Cap	10.0000	7.7950
Long-Term Corporate Bonds	18.0000	5.2950
Long-Term Government Bonds	6.0000	4.5000
Treasury Inflation Protected Securities (TIPS)	15.0000	7.7950
US Real Estate	8.0000	7.7950
All Commodities	3.0000	7.7950

We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$94,828	\$7,800	(\$64,731)

Paragraph 55:

Changes in the Net OPEB Liability

Please see reconciliation on page 9. Please see the notes for Paragraph 244 below for more information.

Paragraph 56:

Additional Net OPEB Liability Information

The following information is intended to assist San Gabriel Valley Mosquito and Vector Control District to comply with Paragraph 56 requirements.

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- 56.a: The valuation date is June 30, 2017.
The measurement date is June 30, 2017.
- 56 b; 56 c; 56.d; 56.e; 56.f: Not applicable
- 56.g: To be determined by the employer
- 56.h.(1) through (4): Not applicable
- 56.h.(5): To be determined by the employer
- 56.i: Not applicable

Paragraph 57:

Required Supplementary Information

- 57.a: Please see reconciliation on page 9. Please see the notes for Paragraph 244 below for more information.
- 57.b: These items are provided on page 9 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.
- 57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 30 years.
- 57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58:

Actuarially Determined Contributions

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 30 years.

Paragraph 244:

Transition Option

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

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APPENDIX F: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.

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<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to employees’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

REPORT OF STAFF'S ATTENDANCE

AT CONFERENCE/EVENT

Staff Name and Title: Jason Farned, Operations Manager

Name of Conference/Event: MVCAC Annual Conference

Date: January 28-30, 2018

Location: Monterey, California

Significant points learned of benefit to the District and its ratepayers:

This year's conference was packed with sessions that focused on, and reinforced the importance of new technology, data analysis, and public education. Because these specific areas have been made a priority within our District to better serve our mission, this was an especially valuable experience. There were three talks in particular that I found beneficial.

The first was a presentation by David Heft of the Turlock Mosquito Abatement District that discussed the new systems his district is using to collect workflow data from their field technicians. Data includes things like pesticide use, time spent in the field, source type density and travel. By using a program called Power BI, the district can collate this data in new ways to build more efficient systems.

Another presentation that I found extremely helpful was one by Cynthia Ross from Orange County Vector Control District who showcased many of her district's communication tools used to improve property access rates while conducting door to door surveillance. The forms, letters and mailers she discussed can easily be implemented in our district and will have a direct impact on our time management, inspection efficacy, and community outreach.

The third presentation that most resonated with me was made by Ruben Rosas, the Data Analyst from Sacramento-Yolo Mosquito and Vector Control District. He showed us the new ways he was analyzing field data to create maps and charts that help the district direct resources to reduce disease transmission. This was exciting because our district has been developing a similar strategy and Ruben showed me some things we had not thought of. I have already connected our data analyst with him to share ideas and further our program.

While these three presentations were a few of my favorites, there were dozens of others that I found valuable. Including talks about unmanned aerial systems, pending state legislature, mosquito gene sequencing, and the vector control response to the flooding in Houston. Not to mention the networking opportunities that help create new resources and

reinforce existing ones. I was very fortunate for the opportunity to attend the 2018 MVCAC Annual Conference.

Date: 2/2/2018

Signed:  _____

Print Name: Jason Farned

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

REPORT OF STAFF'S ATTENDANCE

AT CONFERENCE/EVENT

Staff Name and Title: Jared Dever, District Manager

Name of Conference/Event: Mosquito and Vector Control Association of California
Annual Conference

Date: January 28-31, 2018

Location: Monterey, CA

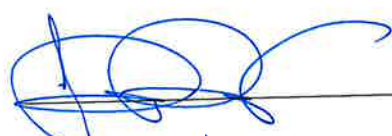
Significant points learned of benefit to the District and its ratepayers:

The Mosquito and Vector Control Association of California (MVCAC) Annual Conference provides attendees with the opportunity to learn about industry advancements, scientific research, and establish/maintain collaborative efforts with other member agencies.

As the District endeavors to expand our use of mosquito fish in permanent water sources, research of self-maintaining mosquito fish holding tanks is necessary. Several vendors of mosquito fish tanks were present at the conference and provided good overviews of their product platform, use cases, and maintenance requirements. The current District data management software is also in critical need of replacement. Several vendors of vector control data management software were on hand to showcase their products and discuss the process of future purchase and implementation.

Dozens of presentations sharing significant information of value to the efficient administration and effective abatement and surveillance of the District were given over the course of the conference. Highlights include: A case study on the benefits and challenges of establishing a text message service request system to respond to the modern preferential method of communication provided a roadmap for implementation. Advanced analytical software used to track and report, in surprising detail, the activities of field technicians was also presented. This software allows data to be gathered and analyzed to better inform decisions on personnel placement, pesticide use and rotation, and a budget efficiency. Several presentations focused on the use of Wolbachia infected male *Aedes* mosquitoes as a viable future control method for control in California. Trials conducted in 2017 by California central valley mosquito control districts in conjunction with the University of Kentucky and Verily have concluded that a 68% reduction in biting female *Aedes Aegypti* was achieved through this method. The control strategy could be commercially available soon as the challenges of mass rearing, distribution to control districts, and field dissemination are all being resolved.

Date: 2/2/18

Signed: 

Print Name: Jared Dever

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

REPORT OF STAFF'S ATTENDANCE

AT CONFERENCE/EVENT

Staff Name and Title: Kimberly Nelson, Vector Ecologist

Name of Conference/Event: MVCAC Annual Conference

Date: 1/28-1/31

Location: Monterey, Calif.

Significant points learned of benefit to the District and its ratepayers:

The experiences of presenting two papers, networking with other Districts, and moderating a symposium provided satisfaction in knowing that my research skills, communication, organization, and presentation skills were well received by other attendees in the District. Two presentations were presented by myself representing our District, the first, "Metagenome sequencing based identification of arboviruses in field-captured *Culex* mosquitoes from the San Gabriel Valley, California". For this presentation, the District sent mosquitoes positive for West Nile Virus in 2017 to the Walter Reed Army Institute of Research in Maryland to undergo Next-Gen Sequencing to under random testing for the discovery of novel viruses. Although 80 pools of mosquitoes were submitted, we focused our presentation on two pools. These two pools showed the vast diversity of species/organisms present inside of our mosquitoes. With 94% of West Nile virus being present in the mosquito, we also found Bunyavirus, Negevirus, and other viruses inside of this pool. We were also able to find bacteria, and eukaryotes inside of our mosquito pools. We then had the whole genome of WNV-1 sequenced and preliminary data suggests that we have a new genotype of WNV-1 present in our samples due to some amino acid changes that are seen in polyprotein sequence data that we received.

The second paper, "A history of Rickettsiosis in California and the San Gabriel Valley," started of the flea and tick symposium that I moderated at the conference. It described the differences between spotted fever group and typhus group rickettsial diseases and then discussed the crossover between plague and typhus in history and how pesticide treatment and events such as the rat and flea control efforts by the state in the 1940s-1980s caused a major decline in rickettsial diseases in Los Angeles County. In the end we discussed the surveillance efforts for Typhus from 2014-2016 and how the results were inconclusive due to the finding of *Rickettsia felis* in fleas, but *Rickettsia typhi* in sera, with the human aspect being unknown due to a cross-reactivity in the testing of these diseases in the local labs due to inconsistency in the primers associated with the PCR tests. This brought up a discussion of the process of testing and the proposal of how to verify the actual missing component of this disease that is endemic in the San Gabriel Valley. Hearing the efforts and communication means of this disease in other parts of southern California, and continuing with Plague and Hantavirus issues in California and how the Districts or the California Department of Public Health managed these situations was very interesting.

The rest of the conference was very informational. In the past, most of the talks had been focused on *Aedes* control due to the vast expansion of *Aedes* in California over the years, and the

fears of Zika, Dengue, or Chikungunya. At this conference, they did not focus much on *Aedes* with the exception of an update on the expansion of *Aedes*, and how even with all of the travel associated cases that have been investigated, and the occurrence of the 1st "local" sexual transmission of Zika in Los Angeles County, that there has not been local transmission of Zika despite the ability of transmission to occur due to the high abundance of *Aedes* mosquitoes present in California. There was more of a focus on other vectors, and the development of alterations to current surveillance methods. Being in surveillance, knowing the current surveillance methods that are available or the alterations that are increasing the ability to catch vectors, aides in the success of our surveillance efforts. Being able to bring this information back for discussion in our Surveillance department made the efforts of this conference an amazing experience that I truly appreciated the opportunity to attend.

Date: 2/1/18

Signed: _____

Print Name: Kimberly Nelson

LEVY SUN submitted for kim



SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

REPORT OF STAFF'S ATTENDANCE

AT CONFERENCE/EVENT

Staff Name and Title: Levy Sun, Public Information Officer

Name of Conference/Event: MVCAC Annual Conference

Date: 1/28-1/31

Location: Monterey, Calif.

Significant points learned of benefit to the District and its ratepayers:

The MVCAC Conference informed attendees about the latest information about innovations and research that will protect the citizens in the District. Out of the countless talks that address community outreach, operations and surveillance research, they all addressed several major themes.

Automation is going to be imperative to the future of public interaction with the District target audiences. The Sacramento-Yolo MVCD implemented a texting program that allows residents to interact with their District via text. On the backend, this allowed the District to quickly clear properties, build rapport with residents and streamline inter-departmental processes. Just by testing this program with eight of their technicians, the District saved 14 hours of time that would have been normally spent on travel and lost dialogue due to communication issues with residents. There were other presentations that including extensive mapping systems, digital infrastructure upgrades and survey tools that also stressed the need for vector control to keep up with how the public consumes information and how they prefer to interact with agencies.


Many speakers stressed the theme of Shared Responsibility, especially at the Community Engagement and Public Policy symposium. This year, there is a focus on the need for elected officials to be included in vector control discussions. Some of the topics that will affect elected officials' constituents include invasive *Aedes* mosquitoes, new exotic diseases, and the ever-present threat of West Nile Virus (WNV). In addition, since vector control is notoriously underfunded, there is an even bigger need to share resources with other organizations to increase awareness. Several speakers showed with data from campaigns the importance of working with Trustees and city officials. Many effective, and measurable campaigns, started with good relationships with local officials and Trustees who recognize the importance of public health.

I appreciated many of the talks that focused on the theme of Doing More With Less. An advantage we have in public education is our ability to reach people in their homes and wherever they are. A department on a tight budget can now utilize several useful tools to reach people where Operations and Surveillance cannot. Several talks about campaigns, such as the presentation by Greater Los Angeles County VCD, featured social media and digital advertising to raise awareness. Turlock Mosquito Abatement District's presentation regarding the current landscape of public policy clarified that public perception greatly affects funding for public health programs and vector control efforts. As the PIO, the conference confirmed my

department's goal of establishing educational and transparent communication with elected officials, residents and community leaders throughout the District.

There were countless technical talks ranging from using isotopes to track *Aedes aegypti* to using federal assistance in case of an emergency, such as local transmission of Zika. Many of the presentations revolved around the themes of Automation, Shared Responsibility, and Doing More With Less. These themes are salient to the Public Education department and, in turn, will help guide strategy for the District.

Date: 2/1/18

Signed:  _____

Print Name: Levy Sun