



# Orange County Mosquito and Vector Control District

Serving Orange County Since 1947

## OPERATIONS COMMITTEE MEETING JUNE 15 AT 2:00 PM

**NOTICE AND AGENDA  
OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES  
THURSDAY JUNE 15, 2023**

**916<sup>th</sup> REGULAR MEETING 3:00 P.M.  
13001 GARDEN GROVE BLVD.**

**GARDEN GROVE, CA 92843**

**WEBSITE ADDRESS: [www.ocvector.org](http://www.ocvector.org)**

**REGULAR MEETING 3:00 P.M.**

**A. PLEDGE OF ALLEGIANCE AND ROLL CALL**

1. Call business meeting to order 3:00 p.m.
2. Pledge of Allegiance
3. Roll Call - (If absences occur, consider whether to deem those absences excused based on facts presented for the absence — such determination shall be the permission required by law.)

PRESIDENT:	Peggy Huang	Yorba Linda
VICE-PRESIDENT:	Craig Green	Placentia
SECRETARY:	Cecilia Hupp	Brea

Aliso Viejo	Richard Hurt	Lake Forest	Robert Pequeño
Anaheim	Lucille Kring	Los Alamitos	Tanya Doby
Brea	Cecilia Hupp	Mission Viejo	Bob Ruesch
Buena Park	Joyce Ahn	Newport Beach	Erik Weigand
Costa Mesa	William Turpit	Orange	Jon Dumitru
Cypress	Bonnie Peat	Placentia	Craig Green
Dana Point	John Gabbard	Rancho Santa Margarita	April Josephson
Fountain Valley	Kim Constantine	San Clemente	Steve Knoblock
Fullerton	Fred Jung	San Juan Capistrano	John Taylor
Garden Grove	Stephanie Klopfenstein	Santa Ana	Nelida Mendoza
Huntington Beach	Mike Posey	Seal Beach	Nathan Steele
Irvine	Tammy Kim	Stanton	Gary Taylor
La Habra	James Gomez	Tustin	Rebecca Gomez
La Palma	Debbie S. Baker	Villa Park	Crystal Miles
Laguna Beach	Mark Orgill	Westminster	Amy Phan West
Laguna Hills	Erica Pezold	Yorba Linda	Peggy Huang
Laguna Niguel	VACANT	County of Orange	Elizabeth Guillen-Merchant
Laguna Woods	Shari Horne		

## **B. PUBLIC COMMENTS**

### **(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. Any person wishing to speak must come up and speak from the lectern. There will be no dialog between the Board and the commenter. Any clarifying questions from the Board must go through the Board President.

## **C. PRESENTATIONS**

1. Recognize Outgoing Trustee Brenner
2. Staff will give a presentation entitled "Mosquito-borne Disease Response 2023"
3. Staff will give a presentation entitled "Dive Right In: The ABCs of Vector Control in Pools and Schools"

## **D. OCMVCD COMMITTEE REPORTS TO THE BOARD OF TRUSTEES**

1. Operations Committee

## **E. CONSENT CALENDAR**

All matters listed under the CONSENT CALENDAR are considered by the District to be routine and will be enacted by one motion. Any member of the Board may pull an item from the Consent Calendar for additional clarification or action.

1. Approve the DRAFT Minutes for the regular meeting on May 18, 2023
2. Approve Warrant Register for April 2023 (Exhibit A)
3. Approve Monthly Financial Report for April 2023 (Exhibit A)
4. Approve an Additional \$25,000 Contract Extension with Leibert Cassidy Whitmore (LCW) for the Completion of the Personnel and Salary Resolution Update (Exhibit A)
5. Approve Purchase Order to K'WEST for Outreach Material Printing to be Completed for the Period July 1, 2023, to June 30, 2024 (Exhibit A)
6. Approve Purchase Order to Insight Enterprises, Inc. for Annual Software Licensing Renewals for the Period July 1, 2023, to June 30, 2024 (Exhibit A)
7. Approve Purchase Order to Life Technologies for the Period July 1, 2023, to June 30, 2024 (Exhibit A)
8. Approve Purchase Order for Vector Control Products for the Period July 1, 2023, to June 30, 2024 (Exhibit A)
9. Annual Health Benefit Broker Fees and Commission Disclosure
10. Annual Report of Expense Reimbursements for 2022 (Exhibit A)
11. Fiscal Year 2022-23 CalPERS Employer Final Report Part-Time Employee Membership Enrollments Review (Exhibit A)

## **F. BUSINESS ITEMS**

1. Approve Cancelling the July 20, 2023 Board of Trustees Meeting and Adjourn to August 17, 2023 Meeting (Exhibit A)

## **G. INFORMATIONAL ITEMS ONLY (NO ACTION NECESSARY)**

1. Staff Presentation: Staff will give an update on vector activity in Orange County
2. Staff Presentation: Staff will give an update on outreach activity in Orange County
3. Staff Presentation: Staff will give an update on operations activity in Orange County
4. Receive and File Laboratory Reports – Included in agenda packet

## **H. PRESIDENT'S REPORT AND TRUSTEE COMMENTS**

## **I. DISTRICT MANAGER REPORT – Discussion and Possible Action**

## **J. DISTRICT LEGAL COUNSEL REPORT – Discussion and Possible Action**

## **K. CORRESPONDENCE – Discussion and Possible Action**

1. Staff Conference Reports from CSDA Legislative Conference May 16-17, 2023

**L. FUTURE AGENDA ITEMS**

**M. ADJOURNMENT**

1. Adjourn to the next regular meeting on August 17, 2023 starting at 3:00 p.m. at the Orange County Mosquito and Vector Control District offices, 13001 Garden Grove Blvd., Garden Grove, CA 92843 unless Agenda Item F.1 fails, then the meeting will adjourn to July 20, 2023.



**OPERATIONS COMMITTEE  
MEETING NOTICE  
JUNE 15, 2023  
2:00 P.M.**

TO: Operations Committee  
Bill Turpit  
Bonnie Peat  
Debbie Baker  
Robert Pequeño  
Steve Knoblock  
Nelida Mendoza  
Liz Guillen-Merchant  
Costa Mesa  
Cypress  
La Palma  
Lake Forest  
San Clemente  
Santa Ana  
County of Orange

FROM: Tawnia Pett, Executive Assistant/Clerk of the Board

RE: Operations Committee Meeting:  
2:00 p.m., Thursday June 15, 2023

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**AGENDA**

1. Call Meeting to Order and Roll Call
2. Select Committee Chair
3. Public Comments
4. Discuss Various Sterilized Insect Techniques (SIT) for Mosquito Control and Update on OCMVCD's SIT Program
5. Adjourn

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**MINUTES OF THE 915<sup>th</sup> MEETING**

**BOARD OF TRUSTEES  
Orange County Mosquito and Vector Control District**

TIME: 3:00 P.M. May 18, 2023

PLACE: 13001 Garden Grove Blvd., Garden Grove, CA 92843

PRESIDENT:	Peggy Huang	Yorba Linda
VICE PRESIDENT:	Craig Green	Placentia
SECRETARY:	Cecilia Hupp	Brea

**TRUSTEES PRESENT:**

Aliso Viejo	Richard Hurt	Laguna Hills	Erica Pezold
Anaheim	Lucille Kring	Laguna Woods	Shari Horne
Brea	Cecilia Hupp	Lake Forest	Robert Pequeño
Buena Park	Joyce Ahn	Los Alamitos	Los Alamitos
Costa Mesa	Bill Turpit	Mission Viejo	Bob Ruesch
Cypress	Bonnie Peat	Orange	Jon Dumitru
Dana Point	John Gabbard	Placentia	Craig Green
Fountain Valley	Kim Constantine	Rancho Santa Margarita	April Josephson
Fullerton	Fred Jung	San Clemente	Steve Knoblock
Garden Grove	Stephanie Klopfenstein	San Juan Capistrano	John Taylor
Huntington Beach	Mike Posey	Santa Ana	Nelida Mendoza
La Habra	James Gomez	Stanton	Gary Taylor
La Palma	Debbie S. Baker	Villa Park	Crystal Miles
Laguna Beach	Mark Orgill	County of Orange	Liz Guillen-Merchant

**TRUSTEES ABSENT:**

Irvine	Tammy Kim	Tustin	Rebecca Gomez
Laguna Niguel	VACANT	Westminster	Amy Phan West
Newport Beach	Joy Brenner	Yorba Linda	Peggy Huang
Seal Beach	Nathan Steele		

Trustees Kim, Steele, and Huang had an excused absence.

**OTHERS PRESENT:**

Lora Young, District Manager  
Amber Semrow, Director of Scientific Technical Services  
Steve Shepherd, Director of Operations  
Heather Hyland, Director of Communications  
Tawnia Pett, Executive Assistant/Clerk of the Board  
Alan Burns, District Counsel

**A. Opening:**

1. **Call the Business Meeting to Order:** Vice President Green called the meeting to order at 3:00 P.M.
2. **Pledge of Allegiance:** Vice President Green led the Pledge of Allegiance.
3. **Roll Call:** Roll call indicated 28 Trustees were present out of the current Board membership of 34 (Laguna Niguel is VACANT).

**Vice President Green introduced two new trustees: Trustee Gabbard from Dana Point and Trustee Orgill from Laguna Beach.**

**B. Public Comments: None**

**C. Presentations: None**

**D. Closed Session:**

1. At 3:03 P.M. District Counsel Burns adjourned the meeting into closed session.  
Government Code Section §54956.9(d)(2)  
Conference with Legal Counsel – Anticipated Litigation/Existing Litigation  
Significant Exposure to Litigation Gov Code §54956.9(d)(2) – California Rights Department  
Complaint – Escobar v. OCMVCD (1 Case)
2. At 3:11 P.M. District Counsel Burns reconvened the meeting back into open session. District Counsel Burns reported that there was no reportable action.

**E. OCMVCD Committee Reports to the Board of Trustees:**

1. Budget and Finance Committee: Committee Chair G. Taylor reported that the committee recommended approving the proposed District budget for FY 2023-24 (Agenda Item G.1) and approved District benefit assessment 1 and 2 (Agenda Item G.2).
2. Policy and Personnel Committee: Trustee Doby gave the report to the board because Committee Chair R. Gomez was absent. Trustee Doby reported that the committee recommended approving adding the Director of Human Resources job description and approve adding the position to the position schedule (Agenda Item G.3).

**F. Consent Calendar: Items for Approval by General Consent:**

On motion from Trustee Kring, seconded by Trustee Posey, and approved by unanimous vote, the Board of Trustees approved Consent Calendar Items F.2 through F.3. Agenda Item F.1 was passed by majority vote due to absences at the previous Board Meeting (Abstained: Trustees Gabbard, Constantine, Klopfenstein, J. Gomez, Orgill, Doby, Mendoza, Miles, and Guillen-Merchant).

Ayes: Trustees Hurt, Kring, Hupp, Ahn, Turpit, Peat, Gabbard, Constantine, Jung, Klopfenstein, Posey, J. Gomez, Baker, Orgill, Pezold, Horne, Pequeño, Doby, Ruesch, Dumitru, Green, Josephson, Knoblock, J. Taylor, G. Taylor, Miles, and Guillen-Merchant.

Noes: None.

Abstained: None.

Absent: Trustees Kim, Brenner, Mendoza, Steele, R. Gomez, West, and Huang.

1. **Approval of Minutes:** Approved, without reading, the minutes of 914<sup>th</sup> Meeting of the Board of Trustees held April 20, 2023.
2. **Approved Warrant Register for March 2023: (Exhibit A)** Received and filed.
3. **Approved Monthly Financial Report for March 2023: (Exhibit A)** Received and filed.

**G. Business Items:**

1. **Adopted Resolution No. 560 Approving the Operating, Capital, and Revenue Budgets for Fiscal Year 2023-24 (Exhibit A, B, C, D)** On motion from Trustee Jung, seconded by Trustee Kring, and approved by unanimous vote, the Board of Trustees adopted Resolution No. 560 approving the Operating, Capital, and Revenue Budgets for Fiscal Year 2023-24.

Ayes: Trustees Hurt, Kring, Hupp, Ahn, Turpit, Peat, Gabbard, Constantine, Jung, Klopfenstein, Posey, J. Gomez, Baker, Orgill, Pezold, Horne, Pequeño, Doby, Ruesch, Dumitru, Green, Josephson, Knoblock, J. Taylor, G. Taylor, Miles, and Guillen-Merchant.

Noes: None.

Abstained: None.

Absent: Trustees Kim, Brenner, Mendoza, Steele, R. Gomez, West, and Huang.

2. **Public Hearing to Consider the Ordering of a Program of Services and Levy for the Assessments for Fiscal Year 2023-24 in Connection with the District’s Vector Surveillance and Control Assessment (“District No. 1 Assessment”) and the District’s Mosquito, Fire Ant and Disease Control Assessment (“District No. 2 Assessment”); adopted Resolution No. 561 Approving the Engineer’s Report and Ordering Levy of District No. 1 Assessment, and Ordering Levy of District No. 2 Assessment: (Exhibit A, B, C)**

**G.2.1 Public Hearings:**

**Public Hearing for District No. 1 Assessment**

**Opened: 3:15 P.M.  
Closed: 3:15 P.M.**

**Public Hearing for District No. 2 Assessment**

**Opened: 3:15 P.M.  
Closed: 3:15 P.M.**

On motion from Trustee Hupp, seconded by Trustee Jung, and approved by unanimous vote, the Board of Trustees approved the ordering of services and projects, and the levy assessments for fiscal year 2023-24 in the amount of \$1.92 per Equivalent Dwelling Unit for the District’s District No. 1 Assessment, and the levy of the assessment for fiscal year 2023-24 in the amount of \$8.55 per Equivalent Dwelling Unit for the District’s District No. 2 Assessment; the Board of Trustees adopted Resolution No. 561 entitled “Approving the Engineer’s Reports, Confirming the Assessments for Fiscal Year 2023-24 in Connection with the District’s Vector Surveillance and Control Assessment (“District No. 1 Assessment”) and for the District’s Mosquito, Fire Ant and Disease Control Assessment (“District No. 2 Assessment”).

Ayes: Trustees Hurt, Kring, Hupp, Ahn, Turpit, Peat, Gabbard, Constantine, Jung, Klopfenstein, Posey, J. Gomez, Baker, Orgill, Pezold, Horne, Pequeño, Doby, Ruesch, Dumitru, Green, Josephson, Knoblock, J. Taylor, Mendoza, G. Taylor, Miles, and Guillen-Merchant.

Noes: None.

Abstained: None.

Absent: Trustees Kim, Brenner, Steele, R. Gomez, West, and Huang.

3. **Adopted Resolution No. 562 Approving the Addition of Director of Human Resources Job Description and the Position in the Orange County Mosquito and Vector Control District's Position Schedule: (Exhibit A, B)** On motion from Trustee Dumitru, seconded by Trustee Jung, and approved by unanimous vote, the Board of Trustees adopted Resolution No. 562 approving the addition of the Director of Human Resources job description and the position in the District's position schedule.

Ayes: Trustees Hurt, Kring, Hupp, Ahn, Turpit, Peat, Gabbard, Constantine, Jung, Klopfenstein, Posey, J. Gomez, Baker, Orgill, Pezold, Horne, Pequeño, Doby, Ruesch, Dumitru, Green, Josephson, Knoblock, J. Taylor, Mendoza, G. Taylor, Miles, and Guillen-Merchant.

Noes: None.

Abstained: None.

Absent: Trustees Kim, Brenner, Steele, R. Gomez, West, and Huang.

H. **Informational Items Only (No Action Necessary):**

1. **Staff Presentation:** Director of Scientific Technical Services Semrow gave an update of vector activity in Orange County.
2. **Staff Presentation:** Director of Communications Hyland gave an update of outreach activity in Orange County.
3. **Staff Presentation:** Director of Operations Shepherd gave an update of operations activity in Orange County.
4. **Received and Filed Laboratory Reports – Included in agenda packet**

I. **President's Report and Trustee Comments: None**

J. **District Manager's Report:** District Manager Young reported:

1. The District is hosting a virtual city council open house on May 23, 2023
2. The Operations Committee will meet in June

K. **District Counsel Report:** District Counsel Burns reported:

1. District Counsel Halfman gave a presentation to District staff on curtilage and when District staff can enter a property's back yard



L. **Correspondence: None**

M. **Future Agenda Items: None**

N. **Adjournment:**

1. Vice President Green adjourned the meeting at 3:30 P.M. to a regular meeting on Thursday, June 15, 2023.

I certify that the above minutes substantially reflect the actions taken by the Board of Trustees at its meeting held May 18, 2023.

  
\_\_\_\_\_  
Lora B. Young, District Manager

Approved as written and/or corrected by the Board of Trustees at its 916th

Nine hundred and sixteenth meeting held June 15, 2023

ATTEST: \_\_\_\_\_  
Cecilia Hupp, Secretary



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM E.2

**Prepared By:** Tan Nguyen, Finance Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Approve Warrant Register for April 2023

#### Recommended Action:

Receive and file.

#### Executive Summary:

Receive and file payment of April warrant register dated June 15, 2023 in the amount of \$493,977.01 as presented by in-house check runs dated April 6, 13, 14, 20, 27, and 28, 2023.

#### Strategic Plan Compliance:

Complies with PRIORITY AREA 11: Fiscal Responsibility/Financial, GOAL 11.1: Conduct the Business and Operational Functions of the District in the most cost efficient and effective manner that prioritizes both fiscal and fiduciary responsibility to the residents of Orange County by ensuring a robust system of financial checks and balances are in place.

#### Fiscal Impact:

**Amount Requested \$ N/A**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

#### Previous Relevant Board Actions for This Item:

#### Exhibits:

**Exhibit A:** April 2023 Warrant Report

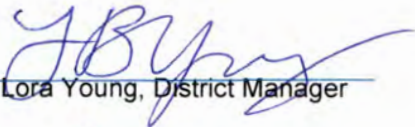
# ORANGE COUNTY MOSQUITO & VECTOR CONTROL DISTRICT


REGISTER OF DEMANDS June 15, 2023

## ACCOUNTS PAYABLE REGISTER

<b>ORANGE COUNTY MOSQUITO &amp; VECTOR CONTROL DISTRICT</b>		
REGISTER OF DEMANDS - AP REGISTER 06/15/2023		
AP/Check Run	04/06/2023	20,438.88
AP/Check Run	04/13/2023	76,305.62
AP/Check Run	04/20/2023	64,796.50
AP/Check Run	04/27/2023	81,527.29
P/R CaLPERS1	04/14/2023	38,829.70
P/R CaLPERS1	04/14/2023	202.35
P/R EDD	04/14/2023	10,165.28
P/R EDD	04/14/2023	845.08
P/R EEASSOC	04/14/2023	825.00
P/R ICMA	04/14/2023	22,826.59
P/R IRS	04/14/2023	33,383.36
P/R IRS	04/14/2023	2,508.36
P/R IRS	04/14/2023	283.10
P/R NATION	04/14/2023	4,705.00
P/R TASC	04/14/2023	2,082.18
P/R TASC	04/14/2023	11.53
P/R USB	04/14/2023	160.77
P/R CaLPERS1	04/27/2023	20,661.00
P/R CaLPERS1	04/28/2023	39,164.13
P/R EDD	04/28/2023	10,486.30
P/R EEASSOC	04/28/2023	780.00
P/R ICMA	04/28/2023	22,901.59
P/R IRS	04/28/2023	32,582.21
P/R NATION	04/28/2023	4,705.00
P/R TASC	04/28/2023	2,082.18
P/R USB	04/28/2023	718.01
<b>Total</b>		<b>493,977.01</b>

I hereby certify that the claims or demands covered by the foregoing listed warrants have been audited as to the accuracy and availability of funds for payment thereof. Subscribed and sworn on this 15<sup>th</sup> day of JUNE 2023.

  
 Lora Young, District Manager

  
 Tan Nguyen, Finance Manager

# Accounts Payable

## Checks by Date - Summary by Check Date

User: dmedina@ocvector.org  
 Printed: 5/19/2023 1:27 PM



Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	GRAINGER	Grainger	04/06/2023	391.75
ACH	IRON	Iron Mountain Records Mgmt, Inc.	04/06/2023	462.63
ACH	SPECTRUM	Charter Communications	04/06/2023	833.42
ACH	TARGET	Target Specialty Products	04/06/2023	2,810.52
ACH	ULINE	Uline Shipping Supply Specialists	04/06/2023	897.22
ACH	VERIZON	Verizon Wireless Services LLC	04/06/2023	5,699.62
ACH	ESCOBAR	Elizabeth Escobar	04/06/2023	48.43
27486	AMAZON	AMAZON CAPITAL SERVICES	04/06/2023	1,098.78
27487	ATT2	AT&T	04/06/2023	258.80
27488	CINTAS	Cintas Corporation No. 2	04/06/2023	853.62
27489	GFS	Governmental Financial Services	04/06/2023	2,450.00
27490	QDOXS	Q Document Solutions, Inc,	04/06/2023	133.76
27491	S&R	S & R A/C And Heating, Inc.	04/06/2023	2,545.03
27492	STAPLES	Staples Business Advantage	04/06/2023	393.38
27493	WESTCOAS	RJ International	04/06/2023	945.30
27494	XEROX	Xerox Financial Services	04/06/2023	616.62
Total for 4/6/2023:				20,438.88
ACH	FEDEX	Federal Express Corp.	04/13/2023	221.88
ACH	GG DISP	Republic Waste Svcs of So. Calif., LLC	04/13/2023	1,860.57
ACH	HASLER	MAIL FINANCE INC.	04/13/2023	597.86
ACH	TARGET	Target Specialty Products	04/13/2023	28,264.58
ACH	ULINE	Uline Shipping Supply Specialists	04/13/2023	1,415.06
ACH	ILAND2	11:11 SYSTEMS, INC.	04/13/2023	4,032.00
ACH	MORENO	Antonio J. Moreno	04/13/2023	150.00
27495	AMAZON	AMAZON CAPITAL SERVICES	04/13/2023	2,960.86
27496	AT T	AT&T MOBILITY	04/13/2023	32.26
27497	AT&T	AT&T	04/13/2023	64.23
27498	AUTOCK	Auto Chek Centers, Inc.	04/13/2023	204.75
27499	BAUSA	Roland Bausa	04/13/2023	150.00
27500	BLACKHL	BLACKHOLE TECHNOLOGIES INC	04/13/2023	50.00
27501	CINTAS	Cintas Corporation No. 2	04/13/2023	805.96
27502	GG WATER	City of Garden Grove	04/13/2023	790.56
27503	GOBEL	Dustin Gobel	04/13/2023	150.00
27504	HOME DEP	Home Depot Credit Services	04/13/2023	1,749.18
27505	IDW	IDW LLC	04/13/2023	251.17
27506	INSIGHT	Insight Public Sector, Inc.	04/13/2023	4,896.89
27507	LIFE	Life Technologies	04/13/2023	490.86
27508	LIVESCAN	A Livescan Center OC Inc.	04/13/2023	140.00
27509	MARTIN D	Daniel Martinez	04/13/2023	575.00
27510	McFadden	McFadden-Dale Industrial Hardware, LLC	04/13/2023	20.24
27511	MH AUTO	MARTIN'S AUTO UPHOLSTERY	04/13/2023	780.00
27512	PGP	PETERSON GRADING & PAVING INC	04/13/2023	24,800.00
27513	SMART	Smart & Final Stores Corp	04/13/2023	161.12
27514	SPARK	Sparkletts	04/13/2023	231.11
27515	WESTCOAS	RJ International	04/13/2023	279.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
27516	FRAN	Franchise Tax Board	04/13/2023	180.48
Total for 4/13/2023:				76,305.62
ACH	CalPERS1	CalPERS	04/14/2023	38,829.70
ACH	EDD	Employment Development Dept.	04/14/2023	10,165.28
ACH	IRS	Internal Revenue Service	04/14/2023	33,383.36
ACH	NATION	Nationwide Retirement Solutions	04/14/2023	4,705.00
ACH	TASC	Total Administrative Services Corp.	04/14/2023	2,082.18
ACH	EEASSOC	OCVCD Employee Association	04/14/2023	825.00
ACH	ICMA	MissionSquare Retirement (ICMA)	04/14/2023	22,826.59
ACH	USB	PARS/U.S. Bank N.A. Minnesota	04/14/2023	160.77
ACH	CalPERS1	CalPERS	04/14/2023	202.35
ACH	EDD	Employment Development Dept.	04/14/2023	845.08
ACH	IRS	Internal Revenue Service	04/14/2023	2,508.36
ACH	TASC	Total Administrative Services Corp.	04/14/2023	11.53
ACH	IRS	Internal Revenue Service	04/14/2023	283.10
Total for 4/14/2023:				116,828.30
ACH	CLA	CLIFTON LARSON ALLEN LLP	04/20/2023	9,390.00
ACH	SPECTRUM	Charter Communications	04/20/2023	1,494.00
ACH	Steri	STERICYCLE	04/20/2023	984.26
ACH	ULINE	Uline Shipping Supply Specialists	04/20/2023	81.52
ACH	ZEP	Acuity Specialty Products, Inc.	04/20/2023	1,280.15
ACH	FM	CARDMEMBER SERVICE	04/20/2023	13,857.78
27517	ACCOC	Association of Calif. Cities Orange County	04/20/2023	5,000.00
27518	ALANS	Alan's Lawn & Garden Center, Inc.	04/20/2023	71.08
27519	ARCHIES	Archies Towing	04/20/2023	187.50
27520	AUTO Z	Auto Zone, Inc.	04/20/2023	2,248.84
27521	AUTOCK	Auto Chek Centers, Inc.	04/20/2023	3,815.25
27522	CAGATE	California Gate & Entry System	04/20/2023	166.81
27523	CDPH CE	Vector-Borne Disease - Account	04/20/2023	312.00
27524	CINTAS	Cintas Corporation No. 2	04/20/2023	1,390.41
27525	DOJ	State of California	04/20/2023	343.00
27526	Drews	John Drews	04/20/2023	45.26
27527	GG WATER	City of Garden Grove	04/20/2023	428.41
27528	HALO	HALO BRANDED SOLUTIONS, INC.	04/20/2023	3,379.38
27529	HARPER	Harper & Burns, LLP	04/20/2023	2,484.60
27530	KWEST	K'WEST Printing	04/20/2023	2,682.86
27531	OUTFRONT	OUTFRONT Media Inc.	04/20/2023	8,000.00
27532	PROACTIV	Proactive Work Health Medical Center, Inc.	04/20/2023	2,323.00
27533	SCG	Southern Calif. Gas Co.	04/20/2023	800.95
27534	STAPLES	Staples Business Advantage	04/20/2023	45.57
27535	VORTEX	Vortex Industries, LLC	04/20/2023	288.00
27536	Wesco	Western Scientific Co., Inc.	04/20/2023	3,604.24
27537	WESTCOAS	RJ International	04/20/2023	91.63
Total for 4/20/2023:				64,796.50
ACH	AHNJ	JOYCE AHN	04/27/2023	100.00
ACH	BAKERD	Debbie Baker	04/27/2023	100.00
ACH	DUMITRU	Jonathan Dumitru	04/27/2023	100.00
ACH	GOMEZR	REBECCA GOMEZ	04/27/2023	100.00
ACH	GREEN C	Craig S. Green	04/27/2023	100.00
ACH	HORNE	Shari Lucas Horne	04/27/2023	100.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	HUANG	Peggy Huang	04/27/2023	100.00
ACH	HUPP	Cecilia T. Hupp	04/27/2023	100.00
ACH	HURT	RICHARD HURT	04/27/2023	100.00
ACH	JOSEPH	April Josephson	04/27/2023	100.00
ACH	JUNG	Fred Jung	04/27/2023	100.00
ACH	KIM	TAMMY KIM	04/27/2023	100.00
ACH	KNOBLOCK	Steven Knoblock	04/27/2023	100.00
ACH	KRING	Lucille Kring	04/27/2023	100.00
ACH	PEATB	BONNIE PEAT	04/27/2023	100.00
ACH	PEQUENOR	ROBERT PEQUENO	04/27/2023	100.00
ACH	PEZOLDE	Erica Pezold	04/27/2023	100.00
ACH	RUESCH	Robert J. Ruesch	04/27/2023	100.00
ACH	STEELEN	NATHAN STEELE	04/27/2023	100.00
ACH	TAYLORG	Gary Taylor	04/27/2023	100.00
ACH	TURPIT	WILLIAM TURPIT	04/27/2023	100.00
ACH	WESTA	AMY PHAN WEST	04/27/2023	100.00
ACH	CalPERS1	CalPERS	04/27/2023	20,661.00
ACH	MILLER K	Kara A. Miller	04/27/2023	339.79
ACH	ARIASA	Adina Arias	04/27/2023	234.05
ACH	Arnold	Richard Arnold	04/27/2023	234.05
ACH	BENNETT	Stephen Bennett	04/27/2023	234.05
ACH	BOBBITT	Catherine Bobbitt	04/27/2023	234.05
ACH	CAMPBELL	JAMES CAMPBELL	04/27/2023	116.50
ACH	CAVILEER	Raymond Cavileer	04/27/2023	234.05
ACH	CUMMINGS	Robert F. Cummings	04/27/2023	234.05
ACH	DAIKER	John Daiker	04/27/2023	260.80
ACH	EDISON	SUZANNE R. EDISON	04/27/2023	329.80
ACH	EVER	SANDRA EVERINGHAM	04/27/2023	104.90
ACH	FOGARTY	Carrie Fogarty	04/27/2023	234.05
ACH	Goedhart	Gerard Goedhart	04/27/2023	234.05
ACH	HOWARD	RICHARD J HOWARD	04/27/2023	714.26
ACH	Huff	Robert Huff	04/27/2023	234.05
ACH	KELLER	JUSTINE KELLER	04/27/2023	116.50
ACH	KIMBALL	Deborah Kimball	04/27/2023	234.05
ACH	KOENIG	Steve Koenig	04/27/2023	234.05
ACH	LACHANCE	Glenn LaChance	04/27/2023	362.40
ACH	LOUGHNER	LINDA LOUGHNER	04/27/2023	243.00
ACH	MCCARTY	Danny McCarty	04/27/2023	234.05
ACH	MILLER J	Jon Miller	04/27/2023	234.05
ACH	MONTANI	Karen Montani	04/27/2023	100.07
ACH	NIEWOLA	Urszula Niewola	04/27/2023	234.05
ACH	PARSONS	John Parsons	04/27/2023	234.05
ACH	Plummer	John Clark Plummer	04/27/2023	234.05
ACH	POSPISIL	Terry Pospisil	04/27/2023	234.05
ACH	REES	JETTE REES	04/27/2023	170.10
ACH	Rehders	Renee Rehders	04/27/2023	234.05
ACH	REINIG	Allyson Reinig	04/27/2023	234.05
ACH	Reisin	Caroline Reisinger	04/27/2023	234.05
ACH	RINCON	Claudio Rincon	04/27/2023	234.05
ACH	RODRIG	Agripino Rodriguez	04/27/2023	234.05
ACH	SHAW	LAWRENCE SHAW	04/27/2023	234.05
ACH	SIPE	Russell Sipe	04/27/2023	234.05
27538	POSEY	Mike Posey	04/27/2023	100.00
27539	TAYLOR	John Taylor	04/27/2023	100.00
27540	AQUATIC	Pentair Aquatic Eco-Systems Inc.	04/27/2023	487.42
27541	AT T FAX	AT&T	04/27/2023	340.43
27542	AUTOCK	Auto Chek Centers, Inc.	04/27/2023	39.95

Check No	Vendor No	Vendor Name	Check Date	Check Amount
27543	CAGATE	California Gate & Entry System	04/27/2023	3,148.38
27544	CASH	CASH	04/27/2023	326.31
27545	CINTAS	Cintas Corporation No. 2	04/27/2023	835.30
27546	CROWN	Crown Maintenance	04/27/2023	249.00
27547	DELIRA A	Anthony De Lira	04/27/2023	40.00
27548	GENESEE	Genesee Scientific Corporation	04/27/2023	680.11
27549	HASFIN	Quadient Finance USA, Inc	04/27/2023	315.00
27550	LIFE	Life Technologies	04/27/2023	2,026.74
27551	MOREY	Nick Morey	04/27/2023	20.00
27552	MUDGE	William Mudge	04/27/2023	20.00
27553	OCDE	ORANGE COUNTY DEPARTMENT OF I	04/27/2023	15,420.00
27554	PARS	Public Agency Retirement Svcs	04/27/2023	300.00
27555	PHAM	THANH PHAM	04/27/2023	43.49
27556	SABA L	Lesly Saba	04/27/2023	150.00
27557	SANCHEZE	Eduardo Sanchez-Martinez	04/27/2023	20.00
27558	SCE	Southern Calif. Edison	04/27/2023	5,594.46
27559	SCI	SCI Consulting Group	04/27/2023	31,782.91
27560	SHOE INC	SHOETERIA, INC	04/27/2023	827.26
27561	Straw	Garden Grove Strawberry Festival Associat	04/27/2023	480.00
27562	UCDAVIS	Regents of the Univ. of Calif.	04/27/2023	616.00
27563	VORTEX	Vortex Industries, LLC	04/27/2023	3,316.88
27564	WESTCOAS	RJ International	04/27/2023	94.48
27565	WOODRUFF	Woodruff & Smart	04/27/2023	2,693.74
27566	XEROX	Xerox Financial Services	04/27/2023	616.62
27567	FRAN	Franchise Tax Board	04/27/2023	167.49
Total for 4/27/2023:				102,188.29
ACH	EEASSOC	OCVCD Employee Association	04/28/2023	780.00
ACH	ICMA	MissionSquare Retirement (ICMA)	04/28/2023	22,901.59
ACH	USB	PARS/U.S. Bank N.A. Minnesota	04/28/2023	718.01
ACH	CalPERS1	CalPERS	04/28/2023	39,164.13
ACH	EDD	Employment Development Dept.	04/28/2023	10,486.30
ACH	IRS	Internal Revenue Service	04/28/2023	32,582.21
ACH	NATION	Nationwide Retirement Solutions	04/28/2023	4,705.00
ACH	TASC	Total Administrative Services Corp.	04/28/2023	2,082.18
Total for 4/28/2023:				113,419.42
Report Total (181 checks):				493,977.01





# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM E.3

**Prepared By:** Tan Nguyen, Finance Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Approve Monthly Financial Report for April 2023

#### Recommended Action:

Receive and file

#### Executive Summary:

Receive and file the Orange County Mosquito and Vector Control District Monthly Financial Report for April 2023.

#### Strategic Plan Compliance:

Complies with PRIORITY AREA 11: Fiscal Responsibility/Financial, GOAL 11.1: Conduct the Business and Operational Functions of the District in the most cost efficient and effective manner that prioritizes both fiscal and fiduciary responsibility to the residents of Orange County by ensuring a robust system of financial checks and balances are in place.

#### Fiscal Impact:

**Amount Requested \$ N/A**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

#### Previous Relevant Board Actions for This Item:

#### Exhibits:

**Exhibit A:** Monthly Financial Report for April 2023

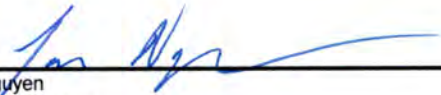
**Orange County Mosquito and Vector Control District**  
**Monthly Financial Report**  
**Month Ending April 30, 2023**

Fund No.	Fund	Cash Balance 3/31/2023	Revenue	Expenditures	Transfers	Accrual Adjustment	Cash Balance 4/30/2023	Cash Balance 4/30/2022
10	Operating	\$ 10,171,984	\$ 5,001,215	\$ 1,015,067	\$ -	\$ 53,327	\$ 14,211,459	\$ 11,000,367
20	Vehicle Replacement	609,042	3,605	-	-	-	612,647	593,850
30	Liability Reserve	368,259	2,180	-	-	-	370,439	372,084
40	Equipment Replacement	835,080	4,943	-	-	-	840,023	843,753
50	Emergency Vector Control	1,671,981	9,895	-	-	-	1,681,876	1,689,344
60	Facility Improvement	12,791,209	91,462	3,907	-	(13,725)	12,865,039	12,670,180
70	Habitat Remediation	100,002	-	-	-	-	100,002	100,002
90	Retiree Medical Insurance	(241,753)	2,181	18,454	-	18,454	(239,572)	(64,443)
95	Retirement Contingency	5,506	33	-	-	-	5,539	5,563
99	Payroll Clearing	373,306	-	-	-	86,247	459,553	80,624
		<b>\$ 26,684,616</b>	<b>\$ 5,115,514</b>	<b>\$ 1,037,428</b>	<b>\$ -</b>	<b>\$ 144,303</b>	<b>\$ 30,907,005</b>	<b>\$ 27,291,324</b>

Cash & Investment Balances:		Monthly Yield
California LAIF	\$ 18,684,098	2.870%
O.C. Treasurer	1,762,360	3.509%
Stifel Brokerage account		
Money market (par)	-	0.15%
Fixed income - Muni (par)	2,140,000	2.59%
Fixed income - other (par)	3,222,000	3.40%
Unamortized premium/(discount) on investments	(14,234)	n/a
F&M Checking	4,984,833	n/a
Payroll Checking	71,547	n/a
F&M HBP	46,401	0.05%
Petty Cash - Checking	10,000	n/a
<b>Total Cash and Investments</b>	<b>\$ 30,907,005</b>	

Section 115 Irrevocable Trust Balances:		3-month return
PARS Post-Employment Benefits Trust	\$ 4,080,095	0.17%
PARS Pension Trust	2,805,351	0.17%
<b>Total PARS Trust Balances</b>	<b>\$ 6,885,446</b>	

  
 Lora Young  
 District Manager

  
 Tan Nguyen  
 Finance Manager

**Monthly Cash Flow**

Month	Revenue	Expenditures	Transfers	Accrual Adjustment	Monthly Cash Flow	Prior Year Comparison
July	\$ 39,633	\$ 1,027,418	\$ -	\$ 365,164	\$ (622,621)	\$ (663,757)
August	68,523	1,941,868	-	(15,922)	(1,889,267)	(1,674,411)
September	147,624	1,574,774	-	(80,400)	(1,507,550)	(1,289,522)
October	138,259	1,070,062	-	135,686	(796,117)	(877,655)
November	2,178,028	881,899	-	(46,881)	1,249,248	1,838,186
December	6,929,219	905,618	-	24,439	6,048,040	4,615,914
January	833,496	870,593	-	(12,255)	(49,352)	169,082
February	51,083	1,019,507	-	(98,403)	(1,066,827)	(711,155)
March	1,218,753	1,445,140	-	(195)	(226,582)	(229,058)
April	5,115,514	1,037,428	-	144,303	4,222,389	3,590,299
May					-	(463,251)
June					-	(1,282,429)
<b>Total YTD</b>	<b>\$ 16,720,132</b>	<b>\$ 11,774,307</b>	<b>\$ -</b>	<b>\$ 415,536</b>	<b>\$ 5,361,361</b>	<b>\$ 3,022,243</b>

**Revenues: 83% of Fiscal Year**

10-Operating Fund	Budget	Actual	Percentage
Property Taxes	\$ 7,242,091	\$ 7,117,687	98.3%
1996 Benefit Assessment	1,578,625	1,488,556	94.3%
2004 Benefit Assessment	7,378,639	6,977,483	94.6%
Interest and Concessions	40,000	126,382	316.0%
Miscellaneous	15,000	6,316	42.1%
Successor Agency Passthru/Residual	425,000	433,223	101.9%
Rent for Cell Sites	29,909	27,218	91.0%
VCJPA Pooled Services	65,000	7,355	11.3%
CDPH - CA State Grant	-	-	0.0%
Charges for Services	60,000	39,705	66.2%
<b>Total Operating Fund Revenues</b>	<b>16,834,264</b>	<b>16,223,925</b>	<b>96.4%</b>

The major distributions of property tax and benefit assessments occur in four installments: December, January, April, and May.

Note 1

Monies come through the County and are unpredictable

No.	Other Funds	Budget	Actual	Percentage
20	Vehicle Replacement	13,000	29,373	225.9%
30	Liability Reserve	2,500	4,982	199.3%
40	Equipment Replacement	5,000	11,297	225.9%
50	Emergency Vector Control	9,500	22,618	238.1%
60	Facility Improvement	300,000	404,635	134.9%
70	Habitat Remediation	-	-	0.0%
90	Retiree Medical Insurance	33,000	23,228	70.4%
95	Retirement Contingency	1,500	74	4.9%
	<b>Total Other Funds</b>	<b>349,000</b>	<b>496,207</b>	<b>142.2%</b>
	<b>Total Revenue</b>	<b>\$ 17,198,764</b>	<b>\$ 16,720,132</b>	<b>97.2%</b>

Note 1

Note 1

Note 1

Note 1

Note 1: Through the fiscal year, interest is recorded as revenue when cash payments are received. At year-end, any difference between the market and book value of investments held is an unrealized gain or loss and is recorded as a component of interest revenue. Interest rates and market value have an inverse relationship whereby rising interest rates result in declining market value. Consequently, interest receipt trends do not predict the year-end interest revenue that will be reported in the annual financial statements. The majority of revenue in funds 20, 30, 40, and 50 is interest earnings.

**Expenditures: 83% of Fiscal Year**

No.	10-Operating Fund	Budget	Actual	Percentage
110	Trustees	\$ 66,660	\$ 41,093	61.6%
120	District Manager	471,230	396,275	84.1%
130	Legal Services	137,000	63,602	46.4%
140	Non-Departmental	347,000	201,207	58.0%
	<b>Executive</b>	<b>1,021,890</b>	<b>702,177</b>	<b>68.7%</b>
210	Administrative Services	878,165	655,240	74.6%
220	Insurance	832,600	811,554	97.5%
	<b>Administrative Services</b>	<b>1,710,765</b>	<b>1,466,794</b>	<b>85.7%</b>
310	Technical Services	2,165,641	1,725,697	79.7%
350	SIT Program	193,853	212,692	109.7%
	<b>Scientific Technical Services</b>	<b>2,359,494</b>	<b>1,938,389</b>	<b>82.2%</b>
410	Field Operations	7,362,558	5,437,033	73.8%
430	Vehicle Maintenance	938,669	457,165	48.7%
440	Building Maintenance	284,109	212,871	74.9%
	<b>Operations</b>	<b>8,585,336</b>	<b>6,107,069</b>	<b>71.1%</b>
510	Public Information	825,432	505,415	61.2%
520	Information Technology	871,107	702,189	80.6%
530	Public Service	181,189	140,466	77.5%
	<b>Public Information</b>	<b>1,877,728</b>	<b>1,348,070</b>	<b>71.8%</b>
	<b>Total Operating Fund Expenditures</b>	<b>15,555,213</b>	<b>11,562,499</b>	<b>74.3%</b>

Annual insurance premiums were paid in August.

Partial payment for SIT equipment occurred early in the fiscal year.

No.	Other Funds	Budget	Actual	Percentage
20	Vehicle Replacement	-	-	0.0%
30	Liability Reserve	-	-	0.0%
40	Equipment Replacement	-	-	0.0%
50	Emergency Vector Control	-	-	0.0%
60	Facility Improvement	255,200	27,402	10.7%
70	Habitat Remediation	-	-	0.0%
90	Retiree Medical Insurance	225,800	184,406	81.7%
95	Retirement Contingency	200,000	-	0.0%
	<b>Total Other Funds</b>	<b>681,000</b>	<b>211,808</b>	<b>31.1%</b>
	<b>Total Expenditures</b>	<b>\$ 16,236,213</b>	<b>\$ 11,774,307</b>	<b>72.5%</b>

## STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D199137 SSNR00901

**ORANGE COUNTY MOSQUITO &  
VECTOR CONTROL DISTRICT**  
13001 GARDEN GROVE BLVD  
GARDEN GROVE CA 92843-2102



*Your Financial Advisor (LU04):*  
SANDRA HEDSTROM WHEELER  
Telephone: (805) 783-2921

*Office Serving Your Account:*  
4460 BROAD STREET  
SUITE 210  
SAN LUIS OBISPO, CA 93401

**PRIMARY INVESTMENT OBJECTIVE: Income**  
**RISK TOLERANCE: Moderate**

For a full definition of this objective and risk tolerance, including the use of margin, please see [www.stifel.com](http://www.stifel.com), IMPORTANT DISCLOSURES, or contact your Financial Advisor. If you have any questions concerning your investment objective or risk tolerance, or wish to make a change, please contact your Financial Advisor or the Branch Manager for this office.

**TRADING TAX LOT RELIEF METHOD: First In, First Out**  
**INVESTOR UPDATE**

If you're switching jobs or preparing to retire, have you thought about what to do with the money you've saved in your employer-sponsored retirement plan? Your Stifel Financial Advisor can help you weigh your options so you can choose the one that's right for your goals.

**ACCOUNT PROTECTION**

Stifel, Nicolaus & Company, Incorporated provides up to \$150 million of coverage for securities held in client accounts, of which \$1.15 million may be in cash deposits. Ask your Financial Advisor for more details.

Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. If you have any questions regarding your account or this statement, please contact your Financial Advisor or the Branch Manager for this office. For additional information regarding your Stifel account, please refer to the current Stifel Account Agreement and Disclosure Booklet, which is available at [www.stifel.com/disclosures/account-agreement](http://www.stifel.com/disclosures/account-agreement).

PORTFOLIO SUMMARY	April 30	March 31
Net Cash Equivalents **	-92,716.22	4,333.09
Net Portfolio Assets held at Stifel	5,182,122.26	5,080,066.46
Net Portfolio Assets not held at Stifel		
<b>Net Portfolio Value</b>	<b>\$5,089,406.04</b>	<b>\$5,084,399.55</b>
YOUR CHANGE IN PORTFOLIO VALUE	April 30	March 31
Net Cash Flow (Inflows/Outflows) <sup>2</sup>		
Securities Transferred In/Out		
Income and Distributions	10,823.58	10,648.38
Change in Securities Value	-5,817.09	43,791.13
<b>Net Change in Portfolio Value</b>	<b>\$5,006.49</b>	<b>\$54,439.51</b>

\*\* See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.  
<sup>2</sup> Does not include cost or proceeds for buy or sell transactions.  
You have securities maturing and/or options expiring.

**YOUR ASSET SUMMARY**

	Value on April 30, 2023 (\$)	Percentage of your account
A Net Cash Equivalents**	-92,716.22	-1.79%
D Fixed Income-Muni	2,055,512.90	39.67%
E Fixed Income-Other	3,126,609.36	60.33%
<b>Total Assets</b>	<b>\$5,089,406.04</b>	<b>100.00%</b>



## ASSET SUMMARY

	Value as of <b>April 30, 2023</b>				Gains/(-)Losses		
	At Stifel	Not at Stifel	Total	% of assets *	Unrealized	Realized	
						This Period	Year-to-date
Cash	-92,716.22		-92,716.22				
Cash Sweep**							
Margin Balance							
<b>A. Net Cash Equivalents</b>	<b>-\$92,716.22</b>		<b>-\$92,716.22</b>				
B. Equities							
C. Preferreds							
D. Fixed Income-Muni	2,055,512.90		2,055,512.90	39.67%	-139,631.92		
E. Fixed Income-Other	3,126,609.36		3,126,609.36	60.33%	-113,110.21		
F. Mutual Funds							
G. Unit Investment Trusts							
H. Insurance Products							
I. Alternative Investments							
J. Other Investments							
K. Stifel Smart Rate Program **							
<b>Net Portfolio Assets</b>	<b>\$5,182,122.26</b>	<b>\$0.00</b>	<b>\$5,182,122.26</b>	<b>101.79%</b>	<b>-\$252,742.13</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Portfolio Value</b>	<b>\$5,089,406.04</b>	<b>\$0.00</b>	<b>\$5,089,406.04</b>	<b>100.00%</b>	<b>-\$252,742.13</b>	<b>\$0.00</b>	<b>\$0.00</b>

## INCOME & DISTRIBUTION SUMMARY

	Security Type	Year-to-date	This period
Dividends	Tax-Exempt		
	Taxable		
Interest	Tax-Exempt		
	Taxable	50,525.02	10,823.58
Capital Gain Distributions			
Return of Principal			
Other			
<b>Total Income &amp; Distributions</b>		<b>\$50,525.02</b>	<b>\$10,823.58</b>

## INFORMATION SUMMARY

	Security Type	Year-to-date	This period
Accrued Interest Paid	Tax-Exempt		
	Taxable	6,591.19	6,591.19
Accrued Interest Received	Tax-Exempt		
	Taxable		
Gross Proceeds		340,000.00	240,000.00
Federal Withholding			
Foreign Taxes Paid			
Margin Interest Charged			

\* Please note "% of assets" figures are shown gross of any amounts owed to Stifel and/or net short positions.

\*\* Include balances which are FDIC insured bank deposits, not cash held in your Securities Account and not covered by SIPC.

## ASSET DETAILS

This section shows the cash equivalents and/or securities in your account. Prices obtained from outside sources are considered reliable but are not guaranteed by Stifel. Actual prices may vary, and upon sale, you may receive more or less than your original purchase price. Contact your Financial Advisor for current price quotes. Gain/Loss is provided for informational purposes only. Cost basis may be adjusted for, but not limited to, amortization, accretion, principal paydowns, capital changes, listed option premiums, gifting rules, inheritance step-up, or wash sales. The Gain/Loss information should not be used for tax preparation without the assistance of your tax advisor. Lot detail quantity displayed is truncated to the one thousandth of a share.

### NET CASH EQUIVALENTS

	<i>Current value</i>	<i>Cost Basis</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
CASH	-92,716.22	-92,716.22		
STIFEL FDIC INSURED	0.00	0.00	0.00	0.15%
<b>Total Net Cash Equivalents</b>	<b>-\$92,716.22</b>	<b>-\$92,716.22</b>	<b>\$0.00</b>	

#### STIFEL INSURED BANK DEPOSIT PROGRAM

Funds deposited through the Stifel Insured Bank Deposit Program (the "Program") may be deposited at multiple banks. The Program's Disclosure Statement is available at [www.stifel.com/disclosures/account-agreement](http://www.stifel.com/disclosures/account-agreement). The deposits are not covered by the Securities Investor Protection Corporation ("SIPC"). Deposits are insured by the FDIC within applicable limits.

Balances in the Program or in any money market fund offered as an available fund for Cash Investment Services at Stifel, subject to applicable limits, can be liquidated upon request and the proceeds returned to your securities account or can be distributed directly to you with the proper withdrawal form on file.

### PORTFOLIO ASSETS - HELD AT STIFEL

<b>Fixed Income-Muni</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
WATAUGA CNTY NC RFDG REV B/E TXBL CPN 2.330% DUE 06/01/23 DTD 10/02/19 FC 06/01/20 CUSIP: 94109SAT8 <i>Original Cost: 113,363.30</i>	S&P: AA <b>Cash</b>	110,000	99.7800 109,758.00	100.0878 110,096.55	1,067.92	-338.55	2,563.00	2.34%
FARRELL PA AREA SCH DIST AGM B/E TXBL CPN 1.270% DUE 08/15/23 DTD 08/18/20 FC 02/15/21 CUSIP: 311690HM6 <i>Original Cost: 50,930.00</i>	S&P: AA Moody: A1 <b>Cash</b>	50,000	98.8720 49,436.00	100.2220 50,111.01	134.06	-675.01	635.00	1.28%



**ASSET DETAILS (continued)**

**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

<b>Fixed Income-Muni</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
CONNECTICUT ST SER A B/E TXBL CPN 1.998% DUE 07/01/24 DTD 06/11/20 FC 01/01/21 CUSIP: 20772KJW0 <i>Original Cost: 112,753.90</i>	S&P: AA- Moody: Aa3 <b>Cash</b>	110,000	96.8890 106,577.90	100.7389 110,812.75	732.60	-4,234.85	2,197.80	2.06%
KANSAS ST DEV FIN AUTH REV ATHLETIC FACS K ST SER B 2 B/E TXBL CPN 4.083% DUE 07/01/24 DTD 03/01/12 FC 07/01/12 CUSIP: 485429MF8 <i>Original Cost: 77,557.81</i>	S&P: A- Moody: A1 <b>Cash</b>	70,000	98.6600 69,062.00	103.5737 72,501.61	952.70	-3,439.61	2,858.10	4.14%
AMARILLO TX HOTEL OCCUP TAX REV AGM B/E TXBL CPN 3.070% DUE 08/15/24 DTD 03/15/16 FC 02/15/17 CUSIP: 023039AF7 <i>Original Cost: 80,422.25</i>	S&P: AA <b>Cash</b>	75,000	97.5300 73,147.50	102.9421 77,206.56	486.08	-4,059.06	2,302.50	3.15%
MIAMI DADE CNTY FL AVIATION REV RFDG SER B B/E TXBL CPN 2.504% DUE 10/01/24 DTD 08/25/16 FC 10/01/16 CUSIP: 59333PV39 <i>Original Cost: 208,207.00</i>	S&P: A <b>Cash</b>	200,000	96.7410 193,482.00	101.4695 202,938.92	417.33	-9,456.92	5,008.00	2.59%
SAN DIEGO CA CONVNTN CTR EXPANSION FING AUTH LSE REV RFDG B/E TXBL CPN 1.677% DUE 04/15/25 DTD 07/08/20 FC 10/15/20 CUSIP: 79727LBS7 <i>Original Cost: 173,029.30</i>	S&P: AA- <b>Cash</b>	170,000	93.8840 159,602.80	100.8247 171,401.94	126.71	-11,799.14	2,850.90	1.79%

## ASSET DETAILS (continued)

### PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Muni	Symbol/ Bond Rating/ Type	Quantity	Current Price/ Current Value	Average Unit Cost/ Cost Basis	Accrued Income <sup>6</sup>	Unrealized Gain/(-)Loss <sup>10</sup>	Estimated Annualized Income	Estimated Yield %
NEW YORK NY CITY HSG DEV CORP MLTIFAM HSG REV SER E B/E CPN 3.000% DUE 05/01/25 DTD 09/24/14 FC 11/01/14 CALL 05/29/23 @ 100.000 CUSIP: 64972CBF9 <i>Original Cost: 117,294.45</i>	S&P: AA+ Moody: Aa2 <b>Cash</b>	110,000	99.4600 109,406.00	100.0068 110,007.50	1,650.00	-601.50	3,300.00	3.02%
SUFFOLK CNTY NY RFDG SER C AGM B/E TXBL CPN 1.607% DUE 06/15/25 DTD 11/18/20 FC 12/15/20 CUSIP: 86476PE20 <i>Original Cost: 252,280.00</i>	S&P: AA <b>Cash</b>	250,000	93.5890 233,972.50	100.4310 251,077.39	1,517.72	-17,104.89	4,017.50	1.72%
FLORIDA ST BRD ADMIN FIN CORP REV SER A B/E TXBL CPN 1.258% DUE 07/01/25 DTD 09/16/20 FC 01/01/21 CUSIP: 341271AD6 <i>Original Cost: 101,351.00</i>	S&P: AA Moody: Aa3 <b>Cash</b>	100,000	93.0660 93,066.00	100.7698 100,769.83	419.33	-7,703.83	1,258.00	1.35%
KENTUCKY HSG CORP REV SER B B/E TXBL CPN 3.312% DUE 07/01/25 DTD 12/01/16 FC 07/01/17 CUSIP: 49130TVJ2 <i>Original Cost: 216,995.00</i>	S&P: AAA Moody: Aaa <b>Cash</b>	200,000	96.6810 193,362.00	104.4920 208,984.03	2,208.00	-15,622.03	6,624.00	3.43%
CLEVELAND OH INCM TAX REV RFDG SUB LEIN SER A 1 B/E TXBL CPN 1.985% DUE 10/01/25 DTD 02/26/20 FC 10/01/20 CUSIP: 186387VE3 <i>Original Cost: 104,395.00</i>	S&P: AA Moody: Aa3 <b>Cash</b>	100,000	93.9100 93,910.00	102.1890 102,189.05	165.42	-8,279.05	1,985.00	2.11%



**ASSET DETAILS (continued)**

**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

<b>Fixed Income-Muni</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
STEPHENSON CNTY IL SCH DIST 145 FREEPORT RFDG AGM B/E TXBL CPN 1.750% DUE 10/01/25 DTD 11/24/20 FC 04/01/21 CUSIP: 858892MD1 <i>Original Cost: 103,005.00</i>	S&P: AA <b>Cash</b>	100,000	93.5000 93,500.00	101.5186 101,518.56	145.83	-8,018.56	1,750.00	1.87%
BAY AREA TOLL AUTH CA TOLL BRDG REV SAN FRANCISO F 1 B/E TXBL CPN 2.425% DUE 04/01/26 DTD 09/26/19 FC 04/01/20 CUSIP: 072024WR9 <i>Original Cost: 133,472.85</i>	S&P: AA Moody: Aa3 <b>Cash</b>	125,000	94.9440 118,680.00	104.1060 130,132.52	252.60	-11,452.52	3,031.25	2.55%
UNIVERSITY CA REV RFDG GENL SER AS B/E TXBL CPN 2.587% DUE 05/15/26 DTD 04/20/16 FC 11/15/16 CUSIP: 91412GE27 <i>Original Cost: 161,363.00</i>	S&P: AA Moody: Aa2 <b>Cash</b>	150,000	95.4820 143,223.00	104.6644 156,996.60	1,789.34	-13,773.60	3,880.50	2.71%
MASSACHUSETTS EDL FING AUTH ED LN ISSUE L SR SER A REV B/E TXBL CPN 4.038% DUE 07/01/26 DTD 06/13/18 FC 01/01/19 CUSIP: 57563RPM5 <i>Original Cost: 248,805.20</i>	S&P: AA <b>Cash</b>	220,000	97.8760 215,327.20	108.3636 238,400.00	2,961.20	-23,072.80	8,883.60	4.13%
<b>Total Fixed Income-Muni</b>		<b>2,140,000</b>	<b>\$2,055,512.90</b>	<b>\$2,195,144.82</b>	<b>\$15,026.84</b>	<b>-\$139,631.92</b>	<b>\$53,145.15</b>	<b>2.59%</b>

Municipal Bonds held may or may not be tax free. Please consult with your tax advisor.

<b>Fixed Income-Other</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
MICROSOFT CORP NOTE CPN 2.375% DUE 05/01/23 DTD 05/02/13 FC 11/01/13 CALL 04/30/23 @ 100.000 CUSIP: 594918AT1 <i>Original Cost: 102,711.00</i>	S&P: AAA Moody: Aaa <b>Cash</b>	100,000	100.0000 100,000.00	100.0000 100,000.00	1,187.50	0.00	2,375.00	2.38%

**ASSET DETAILS (continued)**

**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

<b>Fixed Income-Other</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
U S TREASURY NOTE CPN 2.875% DUE 09/30/23 DTD 09/30/18 FC 03/31/19 CUSIP: 9128285D8	Moody: Aaa <b>Cash</b>	120,000	99.2190 119,062.80	99.9875 119,985.05	292.22	-922.25	3,450.00	2.90%
CITIGROUP GLBL MKTS HLDG MEDIUM TERM NOTE CPN 5.200% DUE 11/30/23 DTD 11/30/22 FC 12/30/22 CUSIP: 17330YDC1 <i>Original Cost: 251,255.00</i>	S&P: A Moody: A2 <b>Cash</b>	250,000	98.6870 246,717.50	100.2965 250,741.25	36.11	-4,023.75	13,000.00	5.27%
BMW BANK OF NORTH AMER SALT LAKE CITY UT CD FDIC #35141 CPN 1.650% DUE 02/28/24 DTD 02/28/20 FC 08/28/20 CUSIP: 05580AVB7	<b>Cash</b>	200,000	97.3720" 194,744.00	100.0000 200,000.00	560.55	-5,256.00	3,300.00	1.69%
SANTANDER UK PLC NOTE CPN 4.000% DUE 03/13/24 DTD 03/13/14 FC 09/13/14 CUSIP: 80283LAJ2	S&P: A Moody: A1 <b>Cash</b>	175,000	98.7080 172,739.00	98.8029 172,905.00	933.33	-166.00	7,000.00	4.05%
U S TREASURY NOTE CPN 2.500% DUE 05/15/24 DTD 05/15/14 FC 11/15/14 CUSIP: 912828WJ5 <i>Original Cost: 251,268.32</i>	Moody: Aaa <b>Cash</b>	250,000	97.6760 244,190.00	100.2580 250,645.04	2,883.29	-6,455.04	6,250.00	2.56%
U S TREASURY NOTE CPN 3.000% DUE 06/30/24 DTD 06/30/22 FC 12/31/22 CUSIP: 91282CEX5	Moody: Aaa <b>Cash</b>	100,000	98.0980 98,098.00	99.5147 99,514.72	1,002.77	-1,416.72	3,000.00	3.06%
ROGERS MEM HOSP INC BOND CPN 2.383% DUE 07/01/24 DTD 08/28/19 FC 01/01/20 CUSIP: 775200AE8 <i>Original Cost: 104,880.00</i>	S&P: A <b>Cash</b>	100,000	96.7600 96,760.00	101.4974 101,497.43	794.33	-4,737.43	2,383.00	2.46%
U S TREASURY NOTE CPN 2.250% DUE 10/31/24 DTD 10/31/17 FC 04/30/18 CUSIP: 9128283D0 <i>Original Cost: 103,230.00</i>	Moody: Aaa <b>Cash</b>	100,000	96.8790 96,879.00	101.7557 101,755.69	6.22	-4,876.69	2,250.00	2.32%



**ASSET DETAILS (continued)**

**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

<b>Fixed Income-Other</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
SOUTHERN CA EDISON CO 1ST & RFDG MTG BOND SER E CPN 3.700% DUE 08/01/25 DTD 08/02/18 FC 02/01/19 CALL 06/01/25 @ 100.000 CUSIP: 842400GN7 <i>Original Cost: 150,425.00</i>	S&P: A- Moody: A2 <b>Cash</b>	150,000	97.7940 146,691.00	100.2049 150,307.35	1,387.50	-3,616.35	5,550.00	3.78%
SOCIETE GENERALE UNSECD MEDIUM TERM NOTE STEP CPN 1.000% DUE 08/19/25 DTD 08/19/20 FC 02/19/21 CALL 05/19/23 @ 100.000 CUSIP: 83369MD25	S&P: A Moody: A1 <b>Cash</b>	50,000	88.4690 44,234.50	98.5100 49,255.00	100.00	-5,020.50	500.00	1.13%
REALTY INCOME CORP NOTE CPN 4.625% DUE 11/01/25 DTD 11/01/21 FC 05/01/22 CALL 09/01/25 @ 100.000 CUSIP: 756109BE3	S&P: A- Moody: A3 <b>Cash</b>	200,000	98.8470 197,694.00	99.7385 199,477.00	4,625.00	-1,783.00	9,250.00	4.68%
BMO HARRIS BANK NA CHICAGO IL CD FDIC #16571 CLLB CPN 3.000% DUE 11/26/25 DTD 05/26/22 FC 08/26/22 CALL 05/26/23 @ 100.000 CUSIP: 05600XFJ4	<b>Cash</b>	145,000	95.2650 " 138,134.25	100.0000 145,000.00	762.74	-6,865.75	4,350.00	3.15%
SIMON PPTY GRP LP NOTE CPN 3.300% DUE 01/15/26 DTD 01/13/16 FC 07/15/16 CALL 10/15/25 @ 100.000 CUSIP: 828807CW5 <i>Original Cost: 131,249.00</i>	S&P: A- Moody: A3 <b>Cash</b>	120,000	96.0360 115,243.20	105.6307 126,756.79	1,166.00	-11,513.59	3,960.00	3.44%
MORGAN STANLEY SR NOTE CPN 3.875% DUE 01/27/26 DTD 01/27/16 FC 07/27/16 CUSIP: 61746BDZ6 <i>Original Cost: 100,291.00</i>	S&P: A- Moody: A1 <b>Cash</b>	100,000	97.5130 97,513.00	100.2393 100,239.31	1,011.81	-2,726.31	3,875.00	3.97%



**ASSET DETAILS (continued)**

**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

<b>Fixed Income-Other</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
LEGG MASON INC SR NOTE CPN 4.750% DUE 03/15/26 DTD 03/22/16 FC 09/15/16 CUSIP: 524901AV7 <i>Original Cost: 130,942.50</i>	S&P: A Moody: A2 <b>Cash</b>	125,000	98.9810 123,726.25	103.6178 129,522.19	758.68	-5,795.94	5,937.50	4.80%
CUSTOMERS BANK PHOENIXVILLE PA CD FDIC #34444 CPN 5.000% DUE 03/31/26 DTD 03/31/23 FC 09/30/23 CUSIP: 23204HNV6	<b>Cash</b>	140,000	100.1200" 140,168.00	100.0000 140,000.00	594.52	168.00	7,000.00	4.99%
BANK AMERICA CORP SR NOTE CPN 3.500% DUE 04/19/26 DTD 04/19/16 FC 10/19/16 CUSIP: 06051GFX2 <i>Original Cost: 105,286.00</i>	S&P: A- Moody: A2 <b>Cash</b>	100,000	96.8520 96,852.00	103.8506 103,850.63	116.67	-6,998.63	3,500.00	3.61%
FEDL HOME LOAN BANK BOND CPN 0.940% DUE 05/26/26 DTD 05/26/21 FC 11/26/21 CALL 11/26/21 @ 100.000 CUSIP: 3130AMH39	S&P: AA+ Moody: Aaa <b>Cash</b>	135,000	90.7150 122,465.25	100.0000 135,000.00	546.38	-12,534.75	1,269.00	1.04%
BROOKFIELD FIN INC GTD NOTE CPN 4.250% DUE 06/02/26 DTD 06/02/16 FC 12/02/16 CALL 03/02/26 @ 100.000 CUSIP: 11271LAA0	S&P: A- Moody: A3 <b>Cash</b>	115,000	97.3340 111,934.10	98.1793 112,906.25	2,022.88	-972.15	4,887.50	4.37%
FEDL FARM CREDIT BANK BOND CPN 0.900% DUE 06/15/26 DTD 06/15/21 FC 12/15/21 CALL 05/05/23 @ 100.000 CUSIP: 3133EMH21	S&P: AA+ Moody: Aaa <b>Cash</b>	50,000	90.2870 45,143.50	99.8897 49,944.87	170.00	-4,801.37	450.00	1.00%
U S TREASURY NOTE CPN 2.250% DUE 02/15/27 DTD 02/15/17 FC 08/15/17 CUSIP: 912828V98 <i>Original Cost: 101,787.19</i>	Moody: Aaa <b>Cash</b>	98,000	95.0630 93,161.74	102.9179 100,859.51	456.84	-7,697.77	2,205.00	2.37%

## ASSET DETAILS (continued)

### PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	Symbol/ Bond Rating/ Type	Quantity	Current Price/ Current Value	Average Unit Cost/ Cost Basis	Accrued Income <sup>6</sup>	Unrealized Gain/(-)Loss <sup>10</sup>	Estimated Annualized Income	Estimated Yield %
FEDL HOME LOAN BANK BOND CPN 2.010% DUE 02/25/27 DTD 02/25/22 FC 08/25/22 CALL 05/25/22 @ 100.000 CUSIP: 3130AQUD3	S&P: AA+ Moody: Aaa <b>Cash</b>	100,000	92.4250 92,425.00	98.7550 98,755.00	368.50	-6,330.00	2,010.00	2.17%
STATE BANK OF INDIA NEW YORK NY CD FDIC #33682 CPN 2.200% DUE 03/10/27 DTD 03/10/22 FC 09/10/22 CUSIP: 856285J36	<b>Cash</b>	59,000	90.6930" 53,508.87	100.0000 59,000.00	184.92	-5,491.13	1,298.00	2.43%
CANADIAN IMPERIAL BANK SR GLBL MEDIUM TERM NOTE CPN 5.250% DUE 12/30/27 DTD 12/30/22 FC 06/30/23 CALL 12/30/24 @ 100.000 CUSIP: 13607XEB9 <i>Original Cost: 141,804.70</i>	S&P: A- Moody: A2 <b>Cash</b>	140,000	98.9460 138,524.40	101.2868 141,801.49	2,470.42	-3,277.09	7,350.00	5.31%
<b>Total Fixed Income-Other</b>		<b>3,222,000</b>	<b>\$3,126,609.36</b>	<b>\$3,239,719.57</b>	<b>\$24,439.18</b>	<b>-\$113,110.21</b>	<b>\$106,400.00</b>	<b>3.40%</b>
Principal Protected Notes are subject to the credit risk of the issuer. Principal Protected Market Linked CDs are subject to applicable limits.								
<b>Total Portfolio Assets - Held at Stifel</b>			<b>\$5,182,122.26</b>	<b>\$5,434,864.39</b>		<b>-\$252,742.13</b>	<b>\$159,545.15</b>	<b>3.08%</b>
<b>Total Net Portfolio Value</b>			<b>\$5,089,406.04</b>	<b>\$5,342,148.17</b>		<b>-\$252,742.13</b>	<b>\$159,545.15</b>	<b>3.13%</b>

## FOOTNOTE DEFINITIONS

- <sup>6</sup> **Accrued Income:** Accrued Income amounts are provided for informational purposes only and are not included as part of the Net Portfolio Value. Accrued Income represents the sum of accrued interest and accrued dividends on securities positions, but which Stifel has not yet received. Stifel cannot guarantee the accuracy of the Accrued Income, which may be subject to change. Accrued Income amounts are not covered by SIPC and should not be relied upon for making investment decisions.
- <sup>10</sup> Please note "Unrealized Gain/(-)Loss" does not equal the total current value minus the total cost if any value or cost amounts are missing. Unrealized gains or losses are provided for your information only and should not be used for tax purposes.
- " The price assigned to this instrument may have been provided by a national pricing service and is derived from a 'market-driven pricing model.'  
This price may not be the actual price you would receive in the event of a sale prior to the maturity of the C.D. Additional information is available upon request.



ACTIVITY SUMMARY				CASH EQUIVALENTS		
Type of Activity	Activity	Year-to-date	This period	Cash	Cash Sweep	Margin
<b>Opening Balance - Net Cash Equivalents</b>			<b>\$4,333.09</b>	<b>\$4,333.09</b>	<b>\$0.00</b>	<b>\$0.00</b>
Buy and Sell Transactions	Assets Bought	-487,872.89	-347,872.89	-347,872.89		
	Assets Sold/Redeemed	340,000.00	240,000.00	240,000.00		
Deposits	Deposits Made To Your Account					
Withdrawals	Withdrawals From Your Account					
Income and Distributions	Income and Distributions	50,525.02	10,823.58	10,823.58		
Cash Sweep Activity	Cash Sweep Activity					
Margin Interest	Margin Interest Charged					
Other	Other Transactions					
Cash Management Activity	Card Activity					
	ACH/ATM Activity					
Checkwriting Activity	Checks You Wrote					
<b>Closing Balance - Net Cash Equivalents</b>			<b>-\$92,716.22</b>	<b>-\$92,716.22</b>	<b>\$0.00</b>	<b>\$0.00</b>
Securities Transferred	Securities Transferred In/Out					

ACTIVITY DETAILS				CASH EQUIVALENTS		
			This period	Cash	Cash Sweep	Margin
<b>Opening Balance - Net Cash Equivalents</b>			<b>\$4,333.09</b>	<b>\$4,333.09</b>	<b>\$0.00</b>	<b>\$0.00</b>

Assets Bought								
Date	Activity	Quantity	Price	Description	Total	Cash	Cash Sweep	Margin
4/10/2023	Asset Bought	200,000.000	99.7360	REALTY INCOME CORP NOTE CPN 4.625% DUE 11/01/25 DTD 11/01/21 FC 05/01/22 CALL 09/01/25 @ 100.000 CUSIP: 756109BE3	-203,613.81	-203,613.81		



**ACTIVITY DETAILS continued**

**CASH EQUIVALENTS continued**

**Assets Bought continued**

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Price</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
4/27/2023	Asset Bought	50,000.000	101.3890	CANADIAN IMPERIAL BANK SR GLBL MEDIUM TERM NOTE CPN 5.250% DUE 12/30/27 DTD 12/30/22 FC 06/30/23 CALL 12/30/24 @ 100.000 AS OF 04/25/2023 CUSIP: 13607XEB9	-51,547.63	-51,547.63		
4/28/2023	Asset Bought	90,000.000	101.2280	CANADIAN IMPERIAL BANK SR GLBL MEDIUM TERM NOTE CPN 5.250% DUE 12/30/27 DTD 12/30/22 FC 06/30/23 CALL 12/30/24 @ 100.000 CUSIP: 13607XEB9	-92,711.45	-92,711.45		
<b>Total Assets Bought</b>					<b>-\$347,872.89</b>	<b>-\$347,872.89</b>		

**Assets Sold/Redeemed**

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Price</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
4/10/2023	Redemption	-240,000.000		CAPITAL ONE BANK USA NA GLEN ALLEN VA CD FDIC #33954 CPN 1.450% DUE 04/10/23 DTD 04/08/20 FC 10/08/20 CUSIP: 14042TDF1	240,000.00	240,000.00		
<b>Total Assets Sold/Redeemed</b>					<b>\$240,000.00</b>	<b>\$240,000.00</b>		

**Income and Distributions**

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
4/3/2023	Interest		BAY AREA TOLL AUTH CA TOLL BRDG REV SAN FRANCISO F 1 B/E TXBL CPN 2.425% DUE 04/01/26 DTD 09/26/19 FC 04/01/20 040123 125,000 CUSIP: 072024WR9	1,515.63	1,515.63		



**ACTIVITY DETAILS continued**

**CASH EQUIVALENTS continued**

**Income and Distributions continued**

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
4/3/2023	Interest		CLEVELAND OH INCM TAX REV RFDG SUB LEIN SER A 1 B/E TXBL CPN 1.985% DUE 10/01/25 DTD 02/26/20 FC 10/01/20 040123 100,000 CUSIP: 186387VE3	992.50	992.50		
4/3/2023	Interest		MIAMI DADE CNTY FL AVIATION REV RFDG SER B B/E TXBL CPN 2.504% DUE 10/01/24 DTD 08/25/16 FC 10/01/16 040123 200,000 CUSIP: 59333PV39	2,504.00	2,504.00		
4/3/2023	Interest		STEPHENSON CNTY IL SCH DIST 145 FREEPORT RFDG AGM B/E TXBL CPN 1.750% DUE 10/01/25 DTD 11/24/20 FC 04/01/21 040123 100,000 CUSIP: 858892MD1	875.00	875.00		
4/10/2023	Interest		CAPITAL ONE BANK USA NA GLEN ALLEN VA CD FDIC #33954 CPN 1.450% DUE 04/10/23 DTD 04/08/20 FC 10/08/20 040823 240,000 CUSIP: 14042TDF1	1,754.30	1,754.30		
4/17/2023	Interest		SAN DIEGO CA CONVNTN CTR EXPANSION FING AUTH LSE REV RFDG B/E TXBL CPN 1.677% DUE 04/15/25 DTD 07/08/20 FC 10/15/20 041523 170,000 CUSIP: 79727LBS7	1,425.45	1,425.45		
4/19/2023	Interest		BANK AMERICA CORP SR NOTE CPN 3.500% DUE 04/19/26 DTD 04/19/16 FC 10/19/16 041923 100,000 CUSIP: 06051GFX2	1,750.00	1,750.00		





ACTIVITY DETAILS continued				CASH EQUIVALENTS continued			
<b>Income and Distributions continued</b>							
<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
4/28/2023	Interest		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM CUSIP: 09999844	6.70	6.70		
<b>Total Income and Distributions</b>				<b>\$10,823.58</b>	<b>\$10,823.58</b>		
<b>Cash Sweep Activity</b>							
<i>Date</i>	<i>Activity</i>		<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
4/3/2023	Purchase		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-4,333.09	4,333.09	
4/4/2023	Purchase		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-5,887.13	5,887.13	
4/11/2023	Purchase		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-241,754.30	241,754.30	
4/12/2023	Sale		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		203,613.81	-203,613.81	
4/18/2023	Purchase		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-1,425.45	1,425.45	
4/20/2023	Purchase		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-1,750.00	1,750.00	
4/28/2023	Sale		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		51,536.16	-51,536.16	
<b>Total Cash Sweep Activity</b>				<b>\$0.00</b>			
				<i>This period</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
<b>Closing Balance - Net Cash Equivalents</b>				<b>-\$92,716.22</b>	<b>-\$92,716.22</b>	<b>\$0.00</b>	<b>\$0.00</b>

## REALIZED GAINS/(-)LOSSES

This section provides estimated realized gains or losses for informational purposes only. Cost basis may be adjusted due to, but not limited to, the following: amortization, accretion, principal paydowns, capital changes, listed option premiums, gifting rules, inheritance step-up, or wash sales. Unless another method was in effect at the time of the trade, the trading tax lot relief method indicated on the first page of the statement was used to calculate gains or losses. Please review this information carefully for accuracy, and contact your Financial Advisor with any questions.

	<i>Closing Transaction</i>	<i>Date Acquired</i>	<i>Date Sold</i>	<i>Quantity</i>	<i>Cost Basis</i>	<i>Sale Proceeds</i>	<i>Realized Gain/(-)Loss**</i>
<b>Fixed Income-Other</b>							
CAPITAL ONE BANK USA NA GLEN ALLEN VA CD CUSIP: 14042TDF1	REDEEMED	04/03/20	04/10/23	240,000	240,000.00	240,000.00	N/A (LT)
<b>Total Fixed Income-Other</b>					<b>\$240,000.00</b>	<b>\$240,000.00</b>	<b>\$0.00</b>
<b>Total Realized Gains/(-)Losses</b>					<b>\$240,000.00</b>	<b>\$240,000.00</b>	<b>\$0.00</b>
<b>Total Net Short-Term (ST)</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Net Long-Term (LT)</b>					<b>\$240,000.00</b>	<b>\$240,000.00</b>	<b>\$0.00</b>
<b>Total Net Other-Term (OT)</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

\*\* Please note "Realized Gain/(-)Loss" does not equal total sale proceeds minus total cost basis if any cost basis amounts are missing.



**Stifel Insured Bank Deposit Program**

Amount(s) listed below include accrued interest in the amount of \$6.70. The rate at month-end was 0.15%.

Description	Location	Previous Month Value	Current Month Value
Stifel Bank and Trust	St. Louis, MO	\$0.00	\$0.00
Stifel Trust Company NA	St. Louis, MO	\$0.00	\$0.00
Closing Balance - Stifel Insured Bank Deposit Program			\$0.00

Your deposit balances at each Program Bank are eligible for insurance by the FDIC within applicable limits. The deposit balances are not insured by SIPC. Please refer to the Stifel Insured Bank Deposit Program Disclosure Statement and the Stifel Insured Bank Deposit Program for Retirement Accounts Disclosure Statement which are available at [www.stifel.com/disclosures/account-agreement](http://www.stifel.com/disclosures/account-agreement) or from your Financial Advisor.

# STIFEL

## Certain Definitions

“**Stifel**” means Stifel, Nicolaus & Company, Incorporated, Member SIPC and NYSE.

“**Stifel Banks**” means affiliated banks of Stifel, which may include Stifel Bank & Trust, Member Federal Deposit Insurance Corporation (“FDIC”); Stifel Bank, Member FDIC; Stifel Trust Company, National Association, Member FDIC; and Stifel Trust Company Delaware, National Association, Member FDIC. **Unless otherwise specified, products purchased from or held by Stifel in a securities account are not insured by the FDIC, are not deposits or other obligations of the Stifel Banks, are not guaranteed by the Stifel Banks, and are subject to investment risk, including possible loss of the principal.**

“**Stifel Smart Rate Program**” refers to a money market deposit account at Stifel Bank & Trust, Stifel Bank, Stifel Trust Company, N.A., or Stifel Trust Company Delaware, N.A., each an affiliate of Stifel, which is made available to eligible clients of Stifel. The deposits are insured by the FDIC, within applicable limits, and are not cash held in your securities account. For additional information and terms and conditions concerning these deposits, see the Stifel Smart Rate Program Disclosure, which is available at [www.stifel.com/disclosures](http://www.stifel.com/disclosures) or from your Financial Advisor.

## Account Disclosures

**Errors and Inquiries** – You should review this statement carefully and notify the Manager of the Office servicing your account of anything you believe to be incorrect. Any verbal communications should be re confirmed in writing to protect your rights, including rights under SIPA. All statements furnished to you shall be considered accurate, complete, and acknowledged by you unless you report any inaccuracies to the Manager. Instructions and inquiries should be directed to your Financial Advisor. When making inquiries, please mention your account number. Please notify us promptly of any change of address.

**Investment Objective** – All clients are requested to promptly notify us of any material change in their investment objective or financial situation in order to assist us in maintaining current background and financial information.

**Pricing and Rating of Securities**– The pricing of securities displayed on your statement is derived from various sources and, in some cases, may be higher or lower than the price you would actually receive in the market. If we cannot obtain a price, “N/A” appears. For securities listed on an exchange or trading continually in an active marketplace, the prices reflect market quotations at the close of your statement period. For securities trading less frequently, we rely on third party pricing services or a computerized pricing model, which may not always reflect actual market values. Similarly, some insurance product values provided by outside carriers may be valued as of a date other than the statement date. Bond ratings of securities were obtained from various rating services. There is no guarantee with respect to their accuracy. For current price quotes, please contact your Financial Advisor.

**Cost Basis Information** – All information provided with respect to cost basis is derived from transactions in the account or information supplied by other sources. There is no guarantee as to the accuracy of cost basis information or the profit and loss information provided for tax lots designated as noncovered. Stifel uses the first in, first out method when calculating the realized gain or loss on sale transactions unless a specific identification is made prior to settlement date. The gain or loss provided on your statement is informational only and should not be used for tax reporting. A 1099 including the cost basis for sale proceeds from covered tax lots will be provided after year end for tax reporting. Please inform your Financial Advisor if a cost basis is not accurate.

**Transaction Dates** – All securities transactions are reflected on a trade date basis. Settlement of trades will normally occur in three business days unless stated differently on your trade confirmation. Title to securities sold to you where Stifel has acted as principal shall remain with Stifel until the entire purchase price is received or until the settlement date, whichever is later.

**Custody of Securities** – Securities held by Stifel, Nicolaus & Company, Incorporated for you, but which are not registered in your name, may be commingled with identical securities being held for other clients by our Correspondent, the Depository Trust Company, or in similar systems.

**Assets Held Away** – You may purchase certain assets through Stifel, which will be held at a custodial institution other than Stifel. Where available, we include information about these assets on your statement. The custodial institution is responsible, however, for providing year end tax reporting information (Form 1099) and separate periodic statements, which may vary from the information included on your Stifel statement because of different reporting periods. Your Stifel statements may also reflect other assets “not held” at Stifel, in addition to those held by a custodial institution. The value and nature of these investments is generally provided by you. Stifel does not guarantee the accuracy of the information with respect to the value of these investments as reflected on your statement. Assets held away are not covered by Stifel SIPC.

**Estimated Annual Income and Yields** – Estimated annual income and yields are calculated by annualizing the most recent distribution and do not reflect historical experience or project future results. The yield information for the money market funds is based on historical performance; future yields will fluctuate. These figures have been obtained from sources believed to be reliable, but no assurance can be made as to accuracy. Before investing in any of these funds, carefully read the prospectus, which is available through your Financial Advisor.

**Order Routing and Payment for Order Flow** – In order to access a wide variety of execution venues, the firm does participate in the maker/taker model. Certain exchanges and other trading centers to which the firm routes equities and options orders have implemented fee structures under which broker dealer participants may receive rebates on certain orders. Under these fee structures, participants are charged a fee for orders that take liquidity from the venue, and provided a rebate for orders that add liquidity to the venue. Rebates received by the firm from a venue during any time period may or may not exceed the fees paid by the firm to the venue during that time period. Fees and/or rebates from all venues are subject to change. Stifel will provide customers additional information regarding average net fees/rebates paid/received upon written request. For venues from which Stifel receives a rebate, Stifel is considered to be receiving payment for order flow.

Additional information will be provided upon written request, and certain order routing information is available online at [www.stifel.com/disclosures/best](http://www.stifel.com/disclosures/best) execution. On request of a customer and at no fee, Stifel will disclose to such customer the identity of the venue to which such customer’s orders were routed for execution in the six months prior to the request, whether the orders were directed orders or non directed orders, and the time of the transactions, if any, that resulted from such orders. Orders may be routed and executed internally through Stifel’s trading desk. In such instances, Stifel stands to share in 100% of remuneration received (in the case of orders executed as agent) or profits or losses generated (in the case of orders executed as principal) as a result of internalizing such orders. Customers may mail their inquiries to: Stifel Attn: Equity Trading Compliance, One South Street, Baltimore, Maryland 21202.

**Tax Information** – Although your statement may describe certain items as Federally tax exempt, this is for information purposes only. When reporting your taxes, please rely exclusively on the substitute Form 1099 you will receive from us after year end for your taxable accounts. (For Retirement Accounts, Form 1099R will report distributions from the account rather than income and dividends or proceeds from sales.)

**SIPC Protection** – Stifel is a member of the Securities Investor Protection Corporation (SIPC). SIPC coverage protects securities customers of its members up to \$500,000 (including \$250,000 for claims for cash). An explanatory brochure is available upon request or at [www.sipc.org](http://www.sipc.org), or investors may contact SIPC at (202) 371 8300. Stifel has purchased additional securities coverage of \$149,500,000 and cash coverage of \$900,000 for a total of \$150,000,000 of securities coverage and \$1,150,000 of cash coverage, subject to the terms and conditions of the policy, with an aggregate limit of \$300,000,000. (For more information, visit: [www.stifel.com/disclosures/asset](http://www.stifel.com/disclosures/asset) protection.) This coverage does not protect against market losses and does not cover securities not held by Stifel.

**LIBOR Transition** – Stifel is preparing for the discontinuation of LIBOR (the London Interbank Offered Rate), a key benchmark rate, to new alternative rates. Regulators have called for a market wide transition away from LIBOR. Certain investments you hold might use LIBOR as a benchmark. You should prepare for LIBOR to be discontinued and understand how this change may impact your investments. We have established a webpage as a resource for clients containing important information, including risks and disclosures regarding the LIBOR transition at [www.stifel.com/disclosures/LIBOR](http://www.stifel.com/disclosures/LIBOR) 21.

**Margin Accounts** – If you have a margin account, this is a combined statement of your margin account and special memorandum account (“SMA”) maintained for you under Section 220.5 of Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the (“SMA”) as required by Regulation T is available for your inspection upon request. If you have applied for margin privileges and have been approved, you may borrow money from Stifel in exchange for pledging assets in your account as collateral for any outstanding margin loan. The amount you may borrow is based on Regulation T, Stifel’s internal policies, and the value of securities in your margin account. Securities held in a margin account are identified by the word “margin” on your statement. Stifel reserves the right to limit margin purchases and short sales and to alter its margin requirements and due dates for house or other margin calls in accordance with the Firm’s guidelines, market conditions, and regulatory margin requirements.

# STIFEL

## Account Disclosures Continued

**Margin Account Interest Charges** – The margin interest period includes the second to last day of the prior statement period through the third day prior to the last day of the current statement period. The margin interest charge is computed by multiplying the rate of interest by the average net daily settled debit balance and a fraction, the numerator of which is the number of days the debit balance existed, and the denominator of which is three hundred sixty (360). The rate of interest is determined by the cost of borrowing money and is subject to change without notice. The average net daily settled debit balance includes any settled credit and settled debit balances in your cash and margin accounts during the period. Please review the “Statement of Credit Terms” you have already received for further information.

**Fully Paid Lending Participants** – Without waiving any rights given to you, it is understood and agreed that the provisions of the Securities Investor Protection Act of 1970 may not protect the lender with respect to loaned securities hereunder and that, therefore, the collateral held for you may constitute the only source of satisfaction of Stifel’s obligations in the event Stifel fails to return the loaned securities.

**Late Charges** – If transactions in your account result in a debit balance in your cash account and you do not make payment by the settlement date, you may be subject to interest charges.

**Free Credit Balances** – Customer Free Credit Balances may be used in this Firm’s business subject to the limitations of 17CFR Section 240, 15c3 3 under The Securities Exchange Act of 1934. You have the right to receive from us in the course of normal business operations, upon demand, the delivery of: a) any Free Credit Balances to which you are entitled, b) any Fully Paid Securities to which you are entitled, c) any Securities purchased on margin upon full payment of any indebtedness to us. If you participate in Stifel|Advantage or Stifel Prestige® Accounts, the payment to you of a Free Credit Balance may be subject to the cancellation of any commitment made in respect to your account for the payment of checks, ATM Card, or Point of Sale transaction charges, or other debit card transactions.

**Option Accounts** – 1) Commissions and other charges related to the execution of option transactions have been included on confirmations for such transactions, which have already been sent to you, and copies of confirmations are available upon request; 2) should you have any changes in your investment objective or current financial situation, you should advise your investment professional immediately; and 3) assignment notices for option contracts are allocated among client short positions pursuant to an automated procedure that randomly selects from all client short option positions those contracts that are subject to assignment, which includes positions established on the day of assignment. Additional information pertaining to the procedures used for random selection is available upon request.

**Complaints** – Complaints relating to your account(s) may be directed to Stifel, Legal Department, 501 North Broadway, St. Louis, Missouri 63102 or by phoning (800) 488 0970 or (314) 342 2000.

**Lost Certificates** – In the event your statement indicates that securities were delivered out of your account in certificate form and you have not received them, it is understood that you will notify Stifel immediately in writing. If written notification is received within 120 calendar days after the delivery date, as reflected on your statement, the certificate will be replaced free of charge. Thereafter, a fee for replacement may apply.

**Dividend Reinvestment** – (Optional) The dollar amount of Mutual Fund distributions, Money Market Fund income, or dividends on other securities shown on your statement may have been reinvested into additional shares. You will not receive confirmations for these reinvestment transactions. However, information pertaining to these transactions which would otherwise appear on confirmations will be furnished to you upon written request. In dividend reinvestment transactions, Stifel may act as your agent and receive payment for order flow. The source and nature of such payment will be furnished to you upon written request to Stifel or your introducing firm. If Stifel is currently a market maker in the eligible security, Stifel will purchase, as principal for you, additional shares at the opening market price.

**Stifel Information** – A Statement of Financial Condition of Stifel, Nicolaus & Company, Incorporated is available for your inspection at any of our offices, or a copy will be mailed to you upon request.

**Investor Education and Protection** – Under the Public Disclosure Program, the Financial Industry Regulatory Authority (“FINRA”) provides certain information regarding the disciplinary history of FINRA members and their associated persons via FINRA’s BrokerCheck Hotline (toll free (800) 289 9999) or on the FINRA website at [www.finra.org](http://www.finra.org), including an investor brochure that includes information describing FINRA BrokerCheck. Stifel, Nicolaus & Company, Incorporated is registered with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board (“MSRB”). Additional information may be obtained from the MSRB website at [www.msrb.org](http://www.msrb.org), including an investor brochure that is posted on the website describing the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.

**ERISA Section 408(b)(2) Notice** – For Service Provider Fee Disclosures under ERISA 408(b)(2), please see [www.stifel.com/disclosures/ERISA](http://www.stifel.com/disclosures/ERISA). Please direct any questions you may have to your Financial Advisor.

**Notification of Change in Circumstances and Availability of Investment Advisory Disclosure Brochures** – In the event that there are any material changes in your financial situation, investment objective(s), risk tolerance, or instructions regarding your account(s), please promptly report such changes to your Financial Advisor to ensure that your investment advisory accounts are being managed based on the most current information. You should review Stifel’s Form ADV Part 2A (Disclosure Brochure) for information and disclosures relating to Stifel’s investment advisory services (available at: [www.stifel.com/disclosures/investment advisory services/program disclosures](http://www.stifel.com/disclosures/investment%20advisory%20services/program%20disclosures)), including (but not limited to) a discussion of the various conflicts of interest to which our firm may be subject in the provision of investment advisory services to you.



COUNTY OF ORANGE  
**OFFICE OF THE TREASURER-TAX COLLECTOR**  
 Shari L. Freidenrich, CPA, CCMT, CPFA, ACPFIM  
 P. O. BOX 4515  
 SANTA ANA, CA 92702-4515



[octreasurer.com/publicfunds](http://octreasurer.com/publicfunds)

April 30, 2023

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT**

Attn: Richard Howard, District Manager  
 13001 Garden Grove Blvd.  
 Garden Grove, CA 92843

**Fund Number :** [REDACTED]

**APRIL 2023 STATEMENT**

**INVESTMENT BALANCE IN OCIP**

**Transactions**

<u>Transaction Date</u>	<u>Transaction Description</u>	<u>Authorized Signer</u>	<u>Amount</u>
04/03/2023	March 2023 Investment Admin Fee		\$ (45.01)
04/26/2023	January 2023 Interest Paid		\$ 4,317.07

**Summary**

Total Deposit:	\$ 4,317.07	Beginning Balance:	\$ 1,758,087.74
Total Withdrawal:	\$ (45.01)	Ending Balance:	\$ 1,762,359.80



Local Agency Investment Fund  
 P.O. Box 942809  
 Sacramento, CA 94209-0001  
 (916) 653-3001

May 11, 2023

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

ORANGE COUNTY VECTOR CONTROL DISTRICT

DIRECTOR OF ADMINISTRATIVE SERVICES  
 13001 GARDEN GROVE BLVD  
 GARDEN GROVE, CA 92843

[Tran Type Definitions](#)

Account Number: XXXXXXXXXX

April 2023 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/14/2023	4/13/2023	QRD	1726310	N/A	SYSTEM	122,725.72

**Account Summary**

Total Deposit:	122,725.72	Beginning Balance:	18,561,372.12
Total Withdrawal:	0.00	Ending Balance:	18,684,097.84



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM E.4

**Prepared By:** Lora Young, District Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Approve an Additional \$25,000 Contract Extension with Liebert Cassidy Whitmore (LCW) for the Completion of the Personnel and Salary Resolution Update

#### Recommended Action:

Approve an additional \$25,000 contract extension with Liebert Cassidy Whitmore (LCW) for the completion of the Personnel and Salary Resolution Update.

#### Executive Summary:

The Orange County Mosquito and Vector Control District's Personnel and Salary Resolution (PSR) serves as the personnel rules for the District, and establishes the foundation of the rules, benefits, policies and regulations of the organization. The PSR has had minor revisions since its establishment in 2010, but there has not been a significant review of the full document since its creation. In February 2022, District Manager Rick Howard and Human Resource Manager Tina Pacific, solicited bids from outside organizations for a full review and revision of the PSR to update and establish best practices. After reviewing multiple bids, Liebert Cassidy Whitmore (LCW) was selected by then District Manager Rick Howard and Human Resource Manager Tina Pacific, to conduct a review and update of the District's PSR. The contract with LCW was not to exceed \$30,000 at the time of review.

Due to reduced staffing within the Human Resource department, the project was delayed. In January 2023, District staff began to review the updated PSR with LCW staff. The current draft PSR has completed an internal collaborative review of the personnel rules. Due to the complexity of the review process and extent of revisions needed, the internal review process utilized the current \$30,000 contract limit.

The next steps of the process includes LCW preparing additional revisions per District staff requests, and a final review of the draft PSR. The final phase of the project would be to present the revised PSR to the employee association for their review and holding a meeting(s) with representatives of the employee association; and presentation of the "final" revised PSR to the District Board of Trustees for their consideration and adoption. An additional \$25,000 is anticipated to cover the scope of the additional work to be conducted as part of the Personnel and Salary Resolution revision.



Revising and updating the PSR is critical to ensuring that:

1. The District is in compliance with evolving employment laws and regulations
2. Addressing organizational changes, processes, and procedures
3. Standardizing policies and rules to provide clarity and a fair and transparent work environment
4. Incorporating best practices and past practices
5. Setting a clear expectation and communication for all staff

Revising the PSR is an investment in the District's long-term success, as it promotes compliance, standardization, transparency, and employee satisfaction. Staff recommends an extension of the current contract with LCW for an amount not to exceed \$25,000 to complete the Personnel and Salary Resolution.

**Strategic Plan Compliance:**

GOAL 5.2: Identify, review, and update (as needed) all District Administrative Policies/Procedures.

STRATEGY: Conduct comprehensive policy/procedure analysis.

5.2.6. By February 2022, complete electronic employee handbook.

**Fiscal Impact:**

**Amount Requested \$ 25,000**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

**Previous Relevant Board Actions for This Item:**

**Exhibits:**

**Exhibit A: Letter from LCW regarding Scope of Personnel and Salary Resolution Project**

May 11, 2023

**VIA EMAIL**  
**lyoung@ocvector.org**

Lora Young  
District Manager  
Orange County Mosquito and Vector Control  
District  
13001 Garden Grove Blvd.  
Garden Grove, CA 92843

**Re: *Completion of Personnel Rules Review and Revision Process***

Dear Lora:

LCW has recently completed internal collaborative meetings with the District management team regarding our initial review and revision of the District's personnel rules. The next and final phase of the review and revision process would involve additional revisions, engagement with the District's employee association, and adoption of the revised personnel rules by the District's Board of Trustees.

For this next and final phase of the review and revision process, in general, we would perform and provide the following:

- Prepare and finalize additional internal revisions pursuant to the internal collaborative meetings with the District management team.
- Assist the District with engagement with the employee association on the proposed revised personnel rules, including attendance at meeting(s) with the employee association.
- Finalize any additional revisions to personnel rules pursuant to engagement with the employee association.
- Assist the District with adoption of the revised personnel rules, including attendance at Board meeting(s).

It is difficult to exactly determine cost regarding this next and final phase of the process. For example, the degree and extent of employee association involvement varies, as does

Lora Young

**Re: *Completion of Personnel Rules Review and Revision Process***

May 11, 2023

Page 2

governing body feedback if any. With this said, a reasonable cost estimate for this next and final phase of the review and revision process per the above scope is up to \$25,000.

Please do not hesitate to contact me should you have any questions or would like to discuss further.

Very truly yours,

LIEBERT CASSIDY WHITMORE

*/s/ T. Oliver Yee*

T. Oliver Yee

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# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM E.5

**Prepared By:** Heather Hyland, Director of Communications  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Approve Purchase Order to K'WEST for Outreach Material Printing to be Completed for the Period July 1, 2023, to June 30, 2024

#### Recommended Action:

Approve purchase order in the amount of \$52,000 for FY 2023-24 beginning July 1, 2023, to K'WEST for outreach material printing.

#### Executive Summary:

The Orange County Mosquito and Vector Control District obtains bids for all large printing requests, K'WEST is an established local printer that provides the District's Communications Department with most of the printed outreach and education material that the District uses at events, during service requests, and annual campaigns.

Staff recommends that the Board authorize the issuance of purchase orders to K'WEST in the amount of \$52,000 for annual printing of educational material.

This item is included in the FY 2023-24 Operating Budget.

#### Strategic Plan Compliance:

Complies with PRIORITY AREA 11: Fiscal Responsibility/Financial  
GOAL 11.1.1: Conduct review of each departmental budget and forecast for future District operational needs (conduct annually).

#### Fiscal Impact:

**Amount Requested \$ 52,000**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

#### Previous Relevant Board Actions for This Item:

May 18, 2023- Adoption of the FY 2023-24 Operating Budget

#### Exhibits:

**Exhibit A:** List of printing material anticipated for FY 2023-24

## List of Printing Material Anticipated for FY 2023-24

<b>Printing Estimates</b>	<b>Descriptions</b>	<b>Total Costs</b>
Posters (WNV/Other)	3.00/poster (4,800 Posters) – (increased in price 2023)	\$14,000
Trifold Brochures	00.20/each (20,000 Brochures)	\$4,000
One Card Tip Cards	.08/each (25K)	\$2,000
Budget Books	31.50/each book (12)	\$400
8 Page Brochures (Revised)	.75/each	\$10,000
Staff Business Cards	40/person (15)	\$600
Door Hanger Revise	Yellow Notices for residents	\$3,000
Adulticide Door Hangers	10 H-Blocks (resident notification treatments)	\$10,000
Banners	2 large banners District HQ	\$1,000
Stickers	.59/each (2,500 stickers)	\$2,000
Campaign Printing	Truck Magnets (\$10.45 each)	\$5,000
	<b>TOTAL</b>	\$52,000



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM E.6

**Prepared By:** Luan Ngo, Information Technology Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Approve Purchase Order to Insight Enterprises, Inc. for Annual Software Licensing Renewals for the Period July 1, 2023 to June 30, 2024

#### Recommended Action:

Approve purchase order to Insight Enterprises, Inc. in the amount of \$69,400 for FY 2023-24 beginning July 1, 2023 for annual software licensing renewals and data center infrastructure projects.

#### Executive Summary:

To track and successfully manage the District's Information Technology functions, the Orange County Mosquito and Vector Control District works with Insight Enterprises, Inc., for a variety of software, hardware, and associated services. Insight Enterprises is the preferred government provider of these services, and their products are competitively bid through state of California GSA contracts.

Staff recommends that the Board authorize the issuance of purchase orders to Insight Enterprises, Inc. in the amount of \$69,400 for annual software renewals and infrastructure upgrades.

This item is included in the FY 2023-24 Operating Budget.

#### Strategic Plan Compliance:

**Complies with Priority Area 11:** Fiscal Responsibility/Financial

**GOAL 11.1.1:** Conduct review of each departmental budget and forecast for future District operational needs (conduct annually).

#### Fiscal Impact:

**Amount Requested \$69,400**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

#### Previous Relevant Board Actions for This Item:

May 18, 2023- Adoption of the FY 2023-24 Operating Budget

#### Exhibits:

**Exhibit A:** List of software renewals and infrastructure upgrades for FY 2023-24

## Insight Enterprises Vendor Purchases for FY 2023-24

<b>10.520.7024 New Software &amp; Licensing</b>			
Adobe Acrobat Licenses (20)			3,000
<b>10.520.7511 Software Licensing &amp; Maintenananc Renewals</b>			
Adobe Renewal Licensing	Jul	11 Licenses	8,500
Airwatch	Aug	MDM	4,200
Exagrid Appliance 1 (1 Year)	Mar	Maint., Support, Extended Warranty	5,000
Meraki Licensing	Jun	12 APs	1,500
Microsoft Office 365 - 3YR Sub.	Sep	(81 E3, 19 E2, 4 E1 licenses)	20,800
Microsoft Office365 Adv Threat Protect	Sep	(100 licenses)	2,000
Microsoft Server 2016 Datacenter R2	Sep	3 Servers w/ 2 cores licenses	3,200
Microsoft SQL Cal SA HV-SQL-S1	Sep	SQL Database Server Year (125 lic.)	4,500
Microsoft SQL Server	Sep		300
Microsoft WinServer User CALs (100)	Sep	Not Due Until July 2025	
Palo Alto	Nov	Firewall (2 Licenses)	8,500
SentinelOne	Dec	Annual	3,900
Veeam Backup	Dec		2,300
Veeam Office365 Support	Dec		1,700
VMWare	Mar	On 3 Year Renewal. Not Due Until Mar. 2026	
		<b>TOTAL</b>	<b>69,400</b>



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM E.7

**Prepared By:** Amber Semrow, Director of Scientific Technical Services  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Approve Purchase Order to Life Technologies for the Period July 1, 2023, to June 30, 2024

#### Recommended Action:

Approve purchase order in the amount of \$64,033.71 for FY 2023-24 beginning July 1, 2023, to Life Technologies for annual supplies of laboratory reagents, chemicals, and test kits for disease surveillance.

#### Executive Summary:

Life Technologies provides the District's laboratory supplies for most of the materials that the District uses in testing for vector-borne diseases, including West Nile virus, St. Louis encephalitis virus, dog heartworm, and other diseases.

Staff recommends that the Board authorize the issuance of purchase orders to Life Technologies in the amount of \$64,033.71 for these services and supplies.

This item is included in the FY 2023-24 Operating Budget.

#### Strategic Plan Compliance:

**Complies with Priority Area 11:** Fiscal Responsibility/Financial

**GOAL 11.1.1:** Conduct review of each departmental budget and forecast for future District operational needs (conduct annually).

#### Fiscal Impact:

**Amount Requested \$ 64,033.71**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

#### Previous Relevant Board Actions for This Item:

May 18, 2023 - Adoption of the FY 2023-24 Operating Budget

#### Exhibits:

**Exhibit A:** Life Technologies Product Price Sheet



**Life Technologies Products for FY 2023-24**

	Qty	Life Technologies		Total	
		Amount	Tax + SHH		
MagMax 96 Viral RNA Isolation Kit	6	\$ 1,914.00	\$ 100.00	\$	11,584.00
PCR Systems	12	\$ 516.67	\$ -	\$	6,200.04
5X Magmax 96 Viral 1 Kit	5	\$ 1,618.40	\$ 634.88	\$	8,726.88
Taqman QSY Probes	16	\$ 304.94	\$ 363.80	\$	5,242.84
DNA OLIGO, 50N	8	\$ 8.00	\$ 68.62	\$	132.62
7500 FAST Real Time PCR Assurance (y	1	\$ 6,200.04		\$	6,200.04
FG, Microplate	2	\$ 85.70		\$	171.40
FG, Optical Adhesive Covers	1	\$ 240.35	\$ 167.18	\$	407.53
TOPO TA for SEQ RXN	1	\$ 225.00	\$ 85.81	\$	310.81
MagMax Express Tip Comb	7	\$ 66.77	\$ 182.29	\$	649.68
MagMax Express Plate 200	12	\$ 316.57	\$ 357.43	\$	4,156.27
Prepman Ultra	10	\$ 168.00	\$ 184.43	\$	1,864.43
FG, Microplate, LHS 96 Well	6	\$ 97.50	\$ 174.66	\$	759.66
PATH-ID QPCR MM	8	\$ 915.00	\$ 186.01	\$	7,506.01
Taqman Fast Virus 1-Step Mmix	3	\$ 2,729.30	\$ 625.89	\$	8,813.79
FG, Carrier RNA (500L)	2	\$ 224.00	\$ 220.89	\$	668.89
MagMax Lysis/Binding Soln.	1	\$ 180.49	\$ 95.50	\$	275.99
GeneJet Gel Extraction Kit	3	\$ 89.11	\$ 95.50	\$	362.83
				\$	-
<b>Total</b>			\$ 3,542.89	\$	64,033.71



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM E.8

**Prepared By:** Steve Shepherd, Director of Operations  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Approve Purchase Order for Vector Control Products for the Period July 1, 2023, to June 30, 2024

#### Recommended Action:

Approve purchase orders for the FY 2023-24 beginning July 1, 2023, to ADAPCO in the amount of \$377,406 for mosquito control products; to CLARKE in the amount of \$193,934 for mosquito control products; to Target Specialty Products in the amount of \$172,897 for Red Imported Fire Ant control products; and to Vesperis in the amount of \$68,779 for mosquito control products from Central Life Sciences

#### Executive Summary:

Staff recommends that the Board authorize the issuance of purchase orders to ADAPCO, in the amount of \$377,406 for mosquito control products; to CLARKE in the amount of \$193,934 for mosquito control products; to Target Specialty Products in the amount of \$172,897 for Red Imported Fire Ant control products; and to Vesperis in the amount of \$68,779 for mosquito control products from Central Life Sciences, for a total of \$813,016. The budget for FY 2023-24 is \$825,000. These figures were based on FY 2022-23 costs and are adequate to perform the primary functions of the District. In the event of disease outbreak, these costs would likely increase. The products to purchase are proprietary and there are no alternative vendors. Subsequently, these are sole-sourced purchases.

This item is included in the FY 2023-24 Operating Budget.

#### Strategic Plan Compliance:

**Complies with Priority Area 11:** Fiscal Responsibility/Financial

**GOAL 11.1.1:** Conduct review of each departmental budget and forecast for future District operational needs (conduct annually).

#### Fiscal Impact:

**Amount Requested \$ 813,016**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

#### Previous Relevant Board Actions for This Item:

May 18, 2023 - Adoption of the FY 2023-24 Operating Budget

#### Exhibits:

**Exhibit A:** List of vector control products



Date: February 10, 2023  
 Quotation #: 021023-1  
 Valid through: December 31, 2023 Prices may be subject to change at any time.  
 Prepared by: Dennis Candito

Azelis Agricultural & Environmental Solutions is pleased to provide the following quotation to:  
 ORANGE COUNTY VCD  
 GARDEN GROVE CA

Comments or special instructions:  
 Prices quoted do not include sales tax. Applicable sales tax will be added to invoice.  
 Prices quoted include CDPR Pesticide MII Tax assessment.

Item Description	Pkg Size	Unit Price/ Unit	Pkg Price/ Pkg
<b>LARVICIDES &amp; LARVICIDAL OIL</b>			
BVA 2 LARVICIDE OIL* (PRICE SUBJECT TO CHANGE) CALL	5 GL PL	\$ 23.54 GL	\$ 117.70 PL
BVA 2 LARVICIDE OIL (PRICE SUBJECT TO CHANGE) CALL	55 GL DR	\$ 22.26 GL	\$ 1,224.30 DR
BVA 2 LARVICIDE OIL (RR) (PRICE SUBJECT TO CHANGE) CALL	275 GL TT	\$ 21.64 GL	\$ 5,951.00 TT
BVA 2 LARVICIDE OIL (PRICE SUBJECT TO CHANGE) CALL	BULK	Call for quote plus shipping.	
METALARV S-PT	40 LB BG	\$ 29.69 LB	\$ 1,187.60 BG
METALARV XRP	800/CS	\$ 2.35 WSP	\$ 1,880.00 CS
METALARV XRP	200/CS	\$ 2.38 WSP	\$ 476.00 CS
BACTIMOS PT (MIDGE CONTROL)	2X10 LB CS	\$ 23.23 LB	\$ 464.60 CS
VECTOBAC 12AS	2X2.5 GL	\$ 45.65 GL	\$ 228.25 CS
VECTOBAC 12AS	30 GL DR	\$ 45.50 GL	\$ 1,365.00 DR
VECTOBAC 12AS (RR)	264 GL TT	\$ 44.76 GL	\$ 11,816.64 TT
VECTOBAC WDG	24 X 1LB	\$ 42.97 LB	\$ 1,031.28 CS
VECTOBAC WDG SPECIAL	25 LB DR	\$ 41.60 LB	\$ 1,040.00 DR
VECTOBAC WDG	40 LB BG	\$ 40.27 LB	\$ 1,610.80 DR
VECTOBAC G 5/8	40 LB BG	\$ 2.90 LB	\$ 116.00 BG
VECTOBAC GS 10/14	40 LB BG	\$ 2.90 LB	\$ 116.00 BG
VECTOBAC GR 10/20	40 LB BG	\$ 3.13 LB	\$ 125.20 BG

VECTOLEX FG		40 LB BG	\$ 7.13 LB	\$ 285.20 BG
VECTOLEX WDG	1 -12 CS	24 X 1LB	\$ 60.81 LB	\$ 1,459.44 CS
VECTOLEX WDG	13+ CS	24 X 1LB	\$ 59.97 LB	\$ 1,439.28 CS
VECTOLEX WDG	1-11 DR	25 LB DR	\$ 59.53 LB	\$ 1,488.25 DR
VECTOLEX WDG	12+ DR	25 LB DR	\$ 58.40 LB	\$ 1,460.00 DR
VECTOLEX WSP	1-19 CS	800/CS	\$ 1.12 WSP	\$ 896.00 CS
VECTOLEX WSP	20+ CS	800/CS	\$ 1.07 WSP	\$ 856.00 CS
VECTOMAX FG		40 LB BG	\$ 9.40 LB	\$ 376.00 BG
VECTOMAX WSP	1-19 CS	800/CS	\$ 1.92 WSP	\$ 1,536.00 CS
VECTOMAX WSP	20+ CS	800/CS	\$ 1.87 WSP	\$ 1,496.00 CS
VECTOPRIME FG		40 LB BG	\$ 4.16 LB	\$ 166.40 BG

(RR) = Returnable or Recyclable container. Some conditions may apply.

Freight Prepaid, except as noted below.

BVA 2 Packaged Product: Freight may be added to invoice for order quantity of less than 50 gallons.

BVA 2 Bulk: Freight will be added to the invoice for bulk tanker shipments.

Payment Terms Net 30 days.

Please visit our website at [www.azelisaes-us.com](http://www.azelisaes-us.com) to view Labels, request SDS, and get other product information.

Should you have any questions or immediate needs, please contact me at 877-875-6353.

Thank you for the opportunity to serve you.

Best regards,

*Dennis Candito* [electronic signature]

Dennis Candito  
Key Account Representative

Azelis Agricultural & Environmental Solutions

Email: [Dennis.Candito@azelis.com](mailto:Dennis.Candito@azelis.com)

Direct: 877-875-6353

T 800 367 0659

**Azelis Agricultural & Environmental Solutions**

1324 N. Hearne Ave., Ste. 120,  
Shreveport, LA 71107

[www.azelisaes-us.com](http://www.azelisaes-us.com)

Product Type	Item No	Clarke Prices 2023	Packaging	Price per selling unit (shipping included)
<b>CLARKE LARVICIDES</b>				
LARVICIDES	11900	CENSOR 40 LB BAG (non-OMRI)	40 lb bag	\$ 154.80
LARVICIDES	11901	CENSOR 1,000 LB BAG (non-OMRI)	1000 lb bag	\$ 3,630.00
LARVICIDES	11347	COCOBEAR LARVICIDAL OIL 2x2.5 Gal Cs	2x2.5 gallon	\$ 270.40
LARVICIDES	11345-2.5	COCOBEAR LARVICIDAL OIL 2.5 GAL	2.5 gallon	\$ 166.40
LARVICIDES	11349	COCOBEAR LARVICIDAL OIL 55 Gal Drum	55 gallon	\$ 2,520.65
LARVICIDES	11350	COCO BEAR LARVICIDAL OIL 275 GAL TOTE	275 gallon	\$ 12,732.50
LARVICIDES	11814	NATULAR G GRANULAR 40lb BAG OMRI	40 lb bag	\$ 349.20
LARVICIDES	11815	NATULAR G 1000LB SUPERSAC OMRI	1000 lb bag	\$ 8,520.00
LARVICIDES	11485	NATULAR G Calibration blanks	40 lb bag	\$ -
LARVICIDES	11820	NATULAR G30 GRANULE 40lb BAG OMRI	40 lb bag	\$ 816.00
LARVICIDES	11823	NATULAR G30 GRANULE 1000 Lb Bag OMRI	1000 lb bag	\$ 20,210.00
LARVICIDES	11820T	NATULAR G30 GRAN 1600 LB TOTE OMRI	1600 lb tote	\$ 31,472.00
LARVICIDES	11821	NATULAR G30 Calibration blanks	40 lb bag	\$ -
LARVICIDES	11830-2.5	NATULAR 2EC 2.5 gallon jug OMRI	2.5 gallon	\$ 4,221.78
LARVICIDES	11840	NATULAR 30 DAY TABLET T30 400/case OMRI	case of 400	\$ 852.00
LARVICIDES	11850	NATULAR XRT 180 DAY TABLET, 220/case OMRI	case of 220	\$ 1,210.00
LARVICIDES	11860R	NATULAR DT TABLET 12/card, 50 cards/case (non-OMRI)	case of 600 tablets	\$ 361.00
LARVICIDES	11860PK50	NATULAR DT TABLET, 50 tabs/card, 50 cards per case (non-OMRI)	case of 2500 tablets	\$ 1,447.00
LARVICIDES	11820WSP	NATULAR G30 WSP, 10 bags of 50/bag, 10gm each OMRI	500 packs/case	\$ 557.00
LARVICIDES	11875	NATULAR SC 4X1 GALLON CS (not registered in CA)	case of 4 gallons	\$ 5,277.00
LARVICIDES	11832	NATULAR 20EC 2X2.5 GAL CASE (non-OMRI)	2x2.5 gallon	\$ 5,790.70
<b>CLARKE ADULTICIDES</b>				
ADULTICIDES	11599-2.5	ANVIL 2+2 ULV 2.5GAL	2.5 gallon	\$ 277.65
ADULTICIDES	11601	ANVIL 2+2 ULV 30GAL	30 gallon	\$ 3,251.10
ADULTICIDES	11602	ANVIL 2+2 ULV 55GAL	55 gallon	\$ 5,870.15
ADULTICIDES	11604-2.5	ANVIL 10+10 ULV 2.5GAL	2.5 gallon	\$ 805.93
ADULTICIDES	11605	ANVIL 10+10 ULV 30GAL	30 gallon	\$ 9,528.30
ADULTICIDES	11605A	ANVIL 10+10 ULV 55GAL	55 gallon	\$ 17,283.20
ADULTICIDES	11613	ANVIL 10+10 ULV MINI TOTE	275 gallon	\$ 85,838.50
ADULTICIDES	11716-2.5	AQUA ANVIL 2.5GAL	2.5 gallon	\$ 1,034.23
ADULTICIDES	11717	AQUA ANVIL 30 GAL	30 gallon	\$ 10,890.90
ADULTICIDES	11718	AQUA ANVIL 55 GAL	55 gallon	\$ 19,558.55
ADULTICIDES	11746	AQUA DUET 2X2.5 GAL	2x2.5 gallon	\$ 1,453.45
ADULTICIDES	11746-2.5	AQUA DUET 2.5GAL	2.5 gallon	\$ 726.73
ADULTICIDES	11747	AQUA DUET 30 GAL	30 gallon	\$ 8,209.20
ADULTICIDES	11742	AQUA DUET 55 GAL	55 gallon	\$ 14,364.35
ADULTICIDES	11706-2.5	AQUAHALT 2.5GAL	2.5 gallon	\$ 1,142.88
ADULTICIDES	11708	AQUAHALT 55 GAL	55 gallon	\$ 20,768.55
ADULTICIDES	11026-2.5	BIOMIST 4+12 ULV 2.5GAL	2.5 gallon	\$ 323.65
ADULTICIDES	11060	BIOMIST 4+12 ULV 30GAL	30 gallon	\$ 3,829.50
ADULTICIDES	11058	BIOMIST 4+12 ULV 55GAL	55 gallon	\$ 6,974.55
ADULTICIDES	11092-2.5	BIOMIST 4+4 ULV 2.5GAL	2.5 gallon	\$ 231.10
ADULTICIDES	11093	BIOMIST 4+4 ULV 30GAL	30 gallon	\$ 2,771.10
ADULTICIDES	11091	BIOMIST 4+4 ULV 55GAL	55 gallon	\$ 5,010.50
ADULTICIDES	11098	BIOMIST 4+4 ULV MINI TOTE	275 gallon	\$ 26,482.50

ADULTICIDES	11780-2.5	DUET 2.5GAL	2.5 gallon	\$	655.33
ADULTICIDES	11781	DUET 30 GAL	30 gallon	\$	7,678.80
ADULTICIDES	11782	DUET 55 GAL	55 gallon	\$	13,475.55
ADULTICIDES	11783	DUET 275 GAL TOTE	275 gallon	\$	67,053.25
ADULTICIDES	11730-2.5	DUET HD 2.5GAL (aerial use only)	2.5 gallon	\$	627.05
ADULTICIDES	11732	DUET HD 30 GAL (aerial use only)	30 gallon	\$	7,192.50
ADULTICIDES	11733	DUET HD 55 GAL (aerial use only)	55 gallon	\$	13,106.50
ADULTICIDES	11734	DUET HD MINI TOTE (aerial use only)	275 gallon	\$	65,428.00
ADULTICIDES	11765-2.5	MERUS 3.0 2.5GAL OMRI	2.5 gallon	\$	946.33
ADULTICIDES	11767	MERUS 3.0 30 GAL OMRI	30 gallon	\$	10,561.80
ADULTICIDES	11768	MERUS 3.0 55 GAL OMRI	55 gallon	\$	19,121.30
ADULTICIDES	11769	MERUS 3.0 275 GAL TOTE OMRI	275 gallon	\$	95,524.00
		<b>CENTRAL LIFE SCIENCES LARVICIDES</b>			
LARVICIDES	100518214	ALTOSID SBG II 40 lbs bag	40 lb bag	\$	140.80
LARVICIDES	11011	ALTOSID 4% PELLETS 2x22 lb pails	2x22 lb case	\$	1,215.72
LARVICIDES	11010	ALTOSID BRIQUETS (30DAY) CASE 400/case	case of 400	\$	520.00
LARVICIDES	11012-A	ALTOSID LIQUID LARVICIDE SR5 4X1 GAL/CS	4 gallon case	\$	1,144.12
LARVICIDES	100531823	ALTOSID P35 2000 LB Tote	2000 lb tote	\$	37,740.00
LARVICIDES	11012B	ALTOSID P35 40 LB BAG	40 lb bag	\$	778.80
LARVICIDES	11011WSP	ALTOSID Pellets WSP 7 gram pouch (50x16) case	case	\$	768.00
LARVICIDES	11012	ALTOSID SR-20, 2x2.5 gallon case	5 gallon case	\$	5,088.50
LARVICIDES	11010IS	ALTOSID XR Briquet Slim Ingot, 220/case	case of 220	\$	818.40
LARVICIDES	11010-B	ALTOSID XR BRIQUETS cork shape	case of 220	\$	818.40
LARVICIDES	11010-E	ALTOSID XR-G 40LB BAG	40 lb bag	\$	390.80
LARVICIDES	11010-F	ALTOSID XR-G 1,000 lb BAG	1000 lb bag	\$	9,670.00
LARVICIDES	100541068	ALTOSID XR-G ULTRA 1,000 lb BAG	1000 lb bag	\$	12,320.00
LARVICIDES	100541067	ALTOSID XR-G ULTRA 40 lb Bag	40 lb bag	\$	497.60
LARVICIDES	100528485	DUPLEX-G 40 LB BAG	40 lb bag	\$	622.40
LARVICIDES	100528486	DUPLEX-G 2000 LB TOTE	2000 lb tote	\$	30,360.00
LARVICIDES	100514285	FOURSTAR 45 DAY BRIQUET, case of 200	case of 200	\$	320.00
LARVICIDES	100519560	FOURSTAR BTI - 45 DAY, case of 200	case of 200	\$	320.00
LARVICIDES	100514296	FOURSTAR 90 DAY BRIQUET, case of 200	case of 200	\$	532.00
LARVICIDES	100514297	FOURSTAR 180 DAY BRIQUET, case of 200	case of 200	\$	828.00
LARVICIDES	100519561	FOURSTAR BTI - 150 DAY, case of 200	case of 200	\$	828.00
LARVICIDES	100514310	FOURSTAR MBG 40 lbs	40 lb bag	\$	420.80
LARVICIDES	100519508	FOURSTAR MBG 1,000 lbs	1000 lb bag	\$	10,520.00
LARVICIDES	100514311	FOURSTAR CRG 35 lbs	35 lb bag	\$	615.65
LARVICIDES	100519509	FOURSTAR CRG 1,000 lbs	1000 lb bag	\$	18,270.00
LARVICIDES	100514312	FOURSTAR 10 GRAM MBG WSP, 400 per case	400 per case	\$	724.00
LARVICIDES	100515259	FOURSTAR BTI CRG 35 lbs	35 lb bag	\$	487.20
LARVICIDES	100516237	FOURSTAR BTI CRG 1,000 lbs	1000 lb bag	\$	13,910.00
LARVICIDES	37340	STRIKE LIQUID 20% 4x1 gal CASE	4 gallon case	\$	5,187.32
LARVICIDES	37630	STRIKE ULTRA LIQUID 4X1.0-LITER CASE	4 liter case	\$	1,662.80
LARVICIDES	37720B	STRIKE PELLETS 2x22 LB CASE	44 lb case	\$	1,549.24
		<b>CENTRAL LIFE SCIENCES ADULTICIDES</b>			
ADULTICIDES	100525231	AQUA ZENIVEX E20% 2x2.5 GAL CS	2x2.5 gallon	\$	1,731.00
ADULTICIDES	100525232	AQUA ZENIVEX E20% 30 GAL DRM	30 gallon	\$	10,171.20
ADULTICIDES	100503887	ZENIVEX E20% 2x2.5 GAL CASE	2x2.5 gallon	\$	1,731.00

ADULTICIDES	100502022	ZENIVEX E20% 30 GAL DRUM	30 gallon	\$	10,171.20
ADULTICIDES	100511617	ZENIVEX E20% 120 GAL MINI TOTE	120 gallon	\$	38,260.80
ADULTICIDES	100502023	ZENIVEX E20% 275 GAL TOTE	275 gallon	\$	87,681.00
ADULTICIDES	100503070	ZENIVEX E4% 2x2.5 GAL CASE	2x2.5 gallon	\$	481.10
ADULTICIDES	100503072	ZENIVEX E4% 30 GALLON DRUM	30 gallon	\$	2,795.40
ADULTICIDES	100511618	ZENIVEX E4% 120 GALLON MINI TOTE	120 gallon	\$	10,831.20
ADULTICIDES	100503073	ZENIVEX E4% 275 GALLON TOTE	275 gallon	\$	23,864.50
ADULTICIDES	various	ALL PERM X FORMULATIONS AND SIZES	various		Call for price
ADULTICIDES	various	ALL PYRONYL FORMULATIONS AND SIZES	various		Call for price
<b>MGK ADULTICIDES</b>					
ADULTICIDES	7067A	EverGreen ULV Ground (5-25) 5 gal	5 gallon		Call for price
ADULTICIDES	7067C	EverGreen ULV Ground (5-25) 30 gal	30 gallon		Call for price
ADULTICIDES	7067B	EverGreen ULV Ground (5-25) 55 gal	55 gallon		Call for price
<b>FLUSHING SOLVENTS</b>					
SOLVENT	11520-2.5	ULV FLUSHING SOLVENT 2.5G	2.5 gallon	\$	171.60
SOLVENT	11520-A	ULV FLUSHING SOLVENT 55GGAL	55 gallon		Call for price
<b>DILUENT OIL</b>					
DILUENT	11575-2.5	Envirotech Oil 2.5 GAL	2.5 gallon	\$	123.95
DILUENT	11575-55	Envirotech Oil 55 gal drum	55 gallon	\$	1,385.00



**SALES QUOTE**

Sold Customer ID: 5004566  
 To: Orange County Mosquito and Vector  
 Control District  
 Elizabeth Roth  
 13001 Garden Grove Blvd  
 Garden Grove, CA 92843

Sales Quote Number: SQ500006630  
 P.O. Number:  
 Location: SANTAFE  
 Page: 1

Ship Orange County Mosquito and Vector  
 To: Control District  
 13001 Garden Grove Blvd  
 Garden Grove, CA 92843  
 United States of America

Terms: Net 30 Days  
 Due Date: 4/20/2023 12:00:00 AM  
 Shipment Date: 3/21/2023  
 Shipment Method: Our Truck

Sales Quote Date: 3/21/2023  
 Sales Person: Natalee King  
 Created By: Christina Gaxiola

Item No.	Description	HM	Unit	Order Qty	Unit Price	Discount	Total Price
I503565	Victor M200 Rat Snap Trap #M200 Metal Pedal 12 Traps/Case 165Case/PlIt	X	Case	1	19.30		19.30
I503560	Victor Snap Trap Rat M326 Expanded Trigger #M326 Pro M9 12 Trap/Case 165CS/PLLT	X	Case	1	22.07		22.07
I508580	Esteem Ant Bait IGR (25lb) 80/plIt	X	Bag	1	207.63		207.63
I501439	Extinguish Pro (25lb) #37970 Fire Ant Bait	X	Bag	1	240.14		240.14
I501428	Extinguish Plus Bait (25lb) #24560 Fire Ant Bait	X	Bag	1	238.14		238.14
I502326	Siesta Insecticide Fire Ant Bait (25lb) #59013791	X	Bag	1	321.00		321.00
I502342	Amdro Pro Fire Ant Bait (25lb) 50/pal #59021451 T&O	X	Bag	1	492.11		492.11
I511662	DeltaGard Insecticide (2.5 gal) #81005699 2/Case Vector	X	Jug	1	525.50		525.50
I511663	DeltaGard Insecticide (30 gal) #80911661 Vector	X	Drum	1	5,776.64		5,776.64
I511664	DeltaGard Insecticide (250 gal) #85396579 Vector	X	Tote	1	47,397.58		47,397.58
I513297	SumiLarv WSP (40 x 25gm WSP) MCP 10 Bags/Case #29361-H10 (PLLT)	X	Bag	1	64.61		64.61

Amount Subject to Sales Tax	55304.72	Sales Tax Breakdown:	<b>Subtotal:</b>	<b>55,304.72</b>
Amount Exempt from Sales Tax	0.00	CALIFORNIA, STATE	Invoice Discount:	0.00
		GARDEN GROVE, CITY	Total Sales Tax:	4,839.20
		LOS ANGELES,		
		Other Taxes	<b>Total:</b>	<b>60,143.92</b>

Standard Terms and conditions can be viewed at this link - <https://www.target-specialty.com/terms-and-conditions>

Disclaimer required: **Keep pesticides locked up, read and follow label instructions. No recommendation has been made concerning the use of the products on this invoice. Safety Data Sheets are available upon request.**





**SALES QUOTE**

Sales Quote Number: SQ500006630  
 P.O. Number:  
 Location: SANTAFE  
 Page: 1

Sold Customer ID: 5004566 **COPY**  
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 Control District  
 Elizabeth Roth  
 13001 Garden Grove Blvd  
 Garden Grove, CA 92843

Ship Orange County Mosquito and Vector  
 To: Control District  
 13001 Garden Grove Blvd  
 Garden Grove, CA 92843  
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I511662	DeltaGard Insecticide (2.5 gal) #81005699 2/Case Vector	X	Jug	1	525.50		525.50
I511663	DeltaGard Insecticide (30 gal) #80911661 Vector	X	Drum	1	5,776.64		5,776.64
I511664	DeltaGard Insecticide (250 gal) #85396579 Vector	X	Tote	1	47,397.58		47,397.58
I513297	SumiLarv WSP (40 x 25gm WSP) MCP 10 Bags/Case #29361-H10 (PLLT)	X	Bag	1	64.61		64.61

**License Information**

Type	No.	Name	Exp. Date	Locality	Bus. Type	Exemption
INST		EXEMPT PER STATE AGENCY	01/27/23		VECTOR	
INST		EXEMPT PER STATE AGENCY	01/27/23		VECTOR	

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**SALES QUOTE**

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Shipment Method: Our Truck

Sales Quote Date: 3/21/2023  
SalesPerson: Natalee King  
Created By: Christina Gaxiola

In the event that full payment is not made within 30 days after invoicing, a finance charge will be added to the unpaid balance. If a finance charge appears on your statement, it was computed by a periodic rate of 1.5% per month which is an annual percentage rate of 18%, applied to your remaining balance net of credits appearing on the statement.

All returns are subject to a 15% restocking fee.

Programs offering early payment discounts are based on product subtotal, before sales tax, as sales tax is not discountable.

Amount Subject to Sales Tax	55304.72	Sales Tax Breakdown:	<b>Subtotal:</b>	<b>55,304.72</b>
Amount Exempt from Sales Tax	0.00	CALIFORNIA, STATE	Invoice Discount:	0.00
		GARDEN GROVE, CITY	Total Sales Tax:	4,839.20
		LOS ANGELES,		
		Other Taxes	<b>Total:</b>	<b>60,143.92</b>

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Disclaimer required: **Keep pesticides locked up, read and follow label instructions. No recommendation has been made concerning the use of the products on this invoice. Safety Data Sheets are available upon request.**

**EXHIBIT B****WELLMARK INTERNATIONAL AGENCY AGREEMENT****SALES PRICE; TERRITORY****2023 ALTOSID® (End Use) Agency Agreement Price List**

Effective January 1, 2023

<b>PRODUCT #</b>	<b>ALTOSID® PRODUCT DESCRIPTION</b>	<b>MAXIMUM PALLET CONFIGURATION</b>	<b>CASE/BAG PRICE</b>
100508842	XR Briquets cork shape 220/case	48 cases	\$818.40
100508846	XR Briquet (Slim) Ingot NY Label 220/case	48 cases	\$818.40
100508841	XR Briquet (Slim) Ingot 220/case	48 cases	\$818.40
37060F	30 Day Briquets 400/case	162 cases	\$520.00
37230F	SR-20 2x2.5 gallon/case	33 cases	\$5,088.50
37240E	A.L.L. SR-5 4x1 gallon/case	27 cases	\$1,144.12
37730D	Pellets 2/22lb/case	36 cases	\$1,215.72
100526053	Pellets 2,000lb tote	One	\$49,740.00
38540	WSP Pellets 7.0-gram pouch (50 X 16) case	40 cases	\$768.00
100531822	P35 40lb bag	35 bags	\$778.80
100531823	P35 2,000lb tote	One	\$37,740.00
100548925	P35 1,000lb bulk bag	1 bag	\$18,870.00
37330	XR-G 40lb bag	50 bags	\$390.80
38880	XR-G 1,000lb bulk bag	1 bag	\$9,670.00
100541067	XR-G ULTRA 40lb bag	35 bags	\$ 497.60
100541068	XR-G ULTRA 1,000lb bulk bag	1 bag	\$12,320.00
100518214	SBG II 40lb bag	50 bags	\$140.80
100518222	SBG II 1,000lb bag	1 bag	\$3,520.00

1. All orders and product inquiries: Customer Service 1-800-528-8058; Fax 1-800-426-7473
2. Freight prepaid and allowed on all direct ship orders to end-use customers when (\$7,500 and greater)
3. Freight prepaid and allowed on all consignment stock transfer orders to approved agent warehouse locations when (\$3,000 and Greater)
4. Central Life Sciences billing to Agent payment terms – Net 45 days for all direct ship orders
5. Central Life Sciences billing to Agent payment terms – Net 30 days for all consignment sales reporting

U.S. Price List: WELLMARK INTERNATIONAL RESERVES THE RIGHT TO CHANGE ABOVE PRICES AT ANY TIME WITHOUT NOTICE.

Territory: The United States of America – 50 States.

Terms: Agent billings to end-use customers -- Net 30 days

(Agent invoice terms on all sales to purchasers unless all suppliers are required to offer specific alternate terms).

Invoice

Commentary:

ALL AGENT INVOICING TO PURCHASERS MUST INCLUDE THE FOLLOWING STATEMENT:

"Altosid" sold herein is under Agency Agreement and is for the Account of Wellmark. Agent is authorized to invoice and collect under the terms of Agency contract. Only upon written direction from Wellmark or Agent, are the amounts due under this invoice payable to Wellmark".



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM E.9

**Prepared By:** Tan Nguyen, Finance Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Annual Health Benefit Broker Fees and Commission Disclosure

#### Recommended Action:

Receive and file

#### Executive Summary:

As required by Section 1367.08 of the California Health and Safety Code and Section 10604.5 of the California Insurance Code, the District must disclose any group health insurance premiums, fees, and commissions paid to all agents, providers, and brokers.

#### Agents/Brokers of Record

Medical Broker/Administrator	Non-Medical Broker
California Public Employee Retirement Services (CalPERS) 400 Q Street Sacramento, CA 94229-2714	USI Insurance Services 21250 Hawthorne Blvd., Suite 380, Torrance, CA 90503

CalPERS administers and negotiates rates and coverage for all District medical plans. Services provided by CalPERS include: plan design, negotiating with medical and pharmaceutical carriers, developing and printing plan summaries, outlines and brochures, billing, claims processing, hosting an online database for enrollments and changes, participant appeals and grievances, website design and maintenance, and free workshops/seminars for employers, employees, and retirees.

All non-medical health plans which include vision, dental, long-term disability, accidental death & dismemberment, and life insurance benefits are brokered by USI Insurance Services. Services provided by USI Insurance Services include: plan design options, negotiating rates and benefits with carriers, legal and compliance updates and advice, open enrollment support, assistance with claims processing and resolution, and various analysis upon request.

**Summary of Fees/Commissions**

<b>Plan Year</b>	<b>Broker/Administrator</b>	<b>Coverage</b>	<b>Premiums</b>	<b>Total Fees/ Commissions</b>	<b>% of Fees to Prens</b>
2022	CalPERS	Medical	912,289	2,241	0.25%
2022	USI Insurance Services	Dental, Vision, Long Term Disability, Life Insurance	171,140	18,722	10.94%

**Fiscal Impact:**

**Amount Requested \$ N/A**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

**Previous Relevant Board Actions for This Item:**

**Exhibits:**



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM E.10

**Prepared By:** Tan Nguyen, Finance Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Annual Report of Expense Reimbursements for 2022

#### Recommended Action:

Receive and file

#### Executive Summary:

In compliance with Government Code Section 53065.5, each special district must annually disclose any reimbursement paid by the District within the immediately preceding fiscal year of at least \$100 for each individual charge for service or product received. "Individual charge" includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the governing body of the district.

#### Fiscal Impact:

**Amount Requested \$ N/A**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

#### Previous Relevant Board Actions for This Item:

#### Exhibits:

**Exhibit A:** Annual Report of Expense Reimbursements from January 1, 2022 through December 31, 2022

**Orange County Mosquito and Vector Control District**  
**Annual Report of Expense Reimbursements**  
**Individual Charges of at least \$100 for**  
**January 1, 2022 through December 31, 2022**

I hereby certify that the claims or demands covered by the foregoing listed warrants have been audited as to the accuracy and availability of funds for payment thereof. Subscribed and sworn on this 15<sup>th</sup> day of June 2023.

Dana Zamora-Bausa	EMPLOYEE	150.00	Safety Boot Reimbursement	1/27/22
Richard Arnold	EMPLOYEE	1,250.00	Tuition Reimbursement	1/27/22
Scott Chambers	EMPLOYEE	150.00	Safety Boot Reimbursement	1/27/22
Antonio J. Moreno	EMPLOYEE	275.89	Reimbursements District expenses	2/17/22
Elizabeth Escobar	EMPLOYEE	130.17	Reimbursements District expenses	2/17/22
Heather Hyland	EMPLOYEE	742.50	Conference Reimbursement	2/17/22
John Drake	EMPLOYEE	332.83	Reimbursements District expenses	2/17/22
Matthew Eseltine	EMPLOYEE	150.00	Safety Boot Reimbursement	2/17/22
Thanh Pham	EMPLOYEE	120.00	Reimbursements District expenses	2/17/22
Cesar Sanchez	EMPLOYEE	150.00	Safety Boot Reimbursement	3/3/22
Eric Paquette	EMPLOYEE	139.33	Safety Boot Reimbursement	3/3/22
Kassandra Reyes	EMPLOYEE	135.08	Conference Reimbursement	3/3/22
Laura Krueger	EMPLOYEE	166.20	Conference Reimbursement	3/3/22
Sokanary Sun	EMPLOYEE	230.93	Conference Reimbursement	3/3/22
Steve Shepherd	EMPLOYEE	845.05	Conference Reimbursement	3/3/22
Tyler Mehrbrodt	EMPLOYEE	132.78	Conference Reimbursement	3/3/22
John Taylor	TRUSTEE	817.34	Conference Reimbursement	3/16/22
Robert J. Ruesch	TRUSTEE	831.48	Conference Reimbursement	3/16/22
X. Cecilia Aguinaga	TRUSTEE	624.62	Conference Reimbursement	3/16/22
Heather Hyland	EMPLOYEE	279.37	Conference Reimbursement	3/17/22
Simon De Lira	EMPLOYEE	804.00	Computer Loan	3/17/22
Willebaldo Garcia	EMPLOYEE	150.00	Safety Boot Reimbursement	3/17/22
Frank Diaz	EMPLOYEE	150.00	Safety Boot Reimbursement	3/24/22
Sokanary Sun	EMPLOYEE	405.33	Conference Reimbursement	3/24/22
Steve Shepherd	EMPLOYEE	377.79	Conference Reimbursement	3/24/22
Laura Krueger	EMPLOYEE	213.52	Conference Reimbursement	3/31/22
Lucille Kring	TRUSTEE	1,291.93	Conference Reimbursement	3/31/22
Steve Shepherd	EMPLOYEE	2,218.37	Conference Reimbursement	3/31/22
Lucia Camacho	EMPLOYEE	1,516.20	Tuition Reimbursement	4/7/22
Steve Shepherd	EMPLOYEE	839.75	Conference Reimbursement	4/21/22
Tyler Mehrbrodt	EMPLOYEE	150.00	Safety Boot Reimbursement	4/21/22
Dustin Gobel	EMPLOYEE	131.82	Safety Boot Reimbursement	4/28/22
Luis Brito	EMPLOYEE	150.00	Safety Boot Reimbursement	4/28/22
Benjamin Zeissner	EMPLOYEE	265.46	Safety Boot Reimbursement	5/19/22
Matthew Eseltine	EMPLOYEE	130.00	Reimbursements District expenses	5/19/22
Sokanary Sun	EMPLOYEE	214.05	Conference Reimbursement	5/19/22
Timothy J. Morgan	EMPLOYEE	476.41	Conference Reimbursement	5/19/22
John Hill	EMPLOYEE	140.08	Safety Boot Reimbursement	5/26/22
Michael DuBose	EMPLOYEE	181.00	VCT-U Exam	5/26/22
Richard Arnold	EMPLOYEE	1,250.00	Tuition Reimbursement	5/26/22
Mark Castillo	EMPLOYEE	150.00	Safety Boot Reimbursement	6/2/22
Carlos Martinez	EMPLOYEE	129.30	Safety Boot Reimbursement	6/9/22
Brian Brannon	EMPLOYEE	213.98	Reimbursements District expenses	6/17/22

John Drews	EMPLOYEE	129.25	Safety Boot Reimbursement	6/17/22
Nathan Dingman	EMPLOYEE	150.00	Safety Boot Reimbursement	6/23/22
Hector Gonzalez	EMPLOYEE	150.00	Safety Boot Reimbursement	6/29/22
Todd Harries	EMPLOYEE	150.00	Safety Boot Reimbursement	6/30/22
Julie Romo	EMPLOYEE	150.00	Safety Boot Reimbursement	7/14/22
Simon De Lira	EMPLOYEE	150.00	Safety Boot Reimbursement	8/4/22
Jerry Sims	EMPLOYEE	150.00	Safety Boot Reimbursement	8/11/22
Pubudu Mudannayak	EMPLOYEE	150.00	Safety Boot Reimbursement	8/25/22
Michael Gomez	EMPLOYEE	150.00	Safety Boot Reimbursement	9/1/22
Matthew Eseltine	EMPLOYEE	150.00	Safety Boot Reimbursement	9/8/22
Beatriz Gonzalez	EMPLOYEE	150.00	Safety Boot Reimbursement	10/6/22
Brian Brannon	EMPLOYEE	150.00	Safety Boot Reimbursement	10/6/22
David B. Miller	EMPLOYEE	123.90	Reimbursements District expenses	11/3/22
Laura Krueger	EMPLOYEE	150.00	Safety Boot Reimbursement	11/3/22
Nick Morey	EMPLOYEE	140.43	Safety Boot Reimbursement	11/10/22
Richard Howard	EMPLOYEE	275.00	Conference Reimbursement	11/10/22
Tawnia Pett	EMPLOYEE	435.00	Conference Reimbursement	11/17/22
Anthony De Lira	EMPLOYEE	150.00	Safety Boot Reimbursement	11/23/22
Lucia Camacho	EMPLOYEE	430.90	Reimbursements District expenses	11/23/22
Philip Shin	EMPLOYEE	150.00	Safety Boot Reimbursement	11/23/22
William Mudge	EMPLOYEE	133.61	Safety Boot Reimbursement	11/23/22
Kara A. Miller	EMPLOYEE	429.54	Reimbursements District expenses	12/2/22
Kara A. Miller	EMPLOYEE	2,236.00	Reimbursements District expenses	12/15/22
Sokanary Sun	EMPLOYEE	546.72	Conference Reimbursement	12/15/22
Danny Bui	EMPLOYEE	108.75	Safety Boot Reimbursement	12/22/22



Lora Young, District Manager



Tan Nguyen, Finance Manager





# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM E.11

**Prepared By:** Tan Nguyen, Finance Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Fiscal Year 2022-23 CalPERS Employer Final Report Part-Time Employee Membership Enrollments Review

#### Recommended Action:

The District Manager recommends that the Board of Trustees receive and file the Office of Audit Services' Final Report on the results of our Part-Time Membership Enrollments Review for FY 2022-23.

#### Executive Summary

In December 2022, CalPERS and Office of Audit Services (OFAS) performed an audit of the Orange County Mosquito and Vector Control District's CalPERS enrollment procedure as part of a sample of 32 agencies across the state of California. The object of the Office of Audit Services (OFAS) review was to determine whether the employers properly enrolled employees into CalPERS membership in accordance with the Government Code (GC) 20280, 20281, and 20305, subdivisions (a)(1) through (a)(3)(B).

The result of the final report indicated that the Orange County Mosquito and Vector Control District complied with all rules and regulations and properly enroll part-time employees into CalPERS membership in accordance with the Government Code (GC) 20280, 20281, and 20305, subdivisions (a)(1) through (a)(3)(B).

#### Fiscal Impact:

**Amount Requested \$ N/A**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

#### Previous Relevant Board Actions for This Item

#### Exhibits:

**Exhibit A:** Office of Audit Services' Final Report on the results of our Part-Time Membership Enrollments Review.



California Public Employees' Retirement System

Office of Audit Services

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-0422

888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | [www.calpers.ca.gov](http://www.calpers.ca.gov)

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## Memorandum

April 6, 2023

**To:** CALPERS PUBLIC AGENCY AND SCHOOL EMPLOYERS AND GOVERNING BODIES PER ATTACHMENT

**From:** BELIZ CHAPPUIE, Chief  
Office of Audit Services

**Subject:** Final Report – Part-Time Employee Membership Enrollments Review

Enclosed is the Office of Audit Services (OFAS) final report on the results of our Part-Time Employee Membership Enrollments Review and includes the results for 32 public agencies and schools (employers) reviewed. The observations identified and the details of the impacted employees have been shared with each employer through a draft report. Employers' responses have been summarized in their respective final reports included in the appendix to this report. Employers' full responses to the draft reports have been forwarded to the appropriate CalPERS division and are also on file at OFAS and are available upon request.

In accordance with our resolution policy, we have referred the issues identified in the report to the appropriate division at CalPERS. Employers should work with the division to address the recommendations specified in our report. It was our pleasure to work with each employer, and we appreciate their time and assistance during this review.

Attachment

cc: Risk and Audit Committee Members  
Matthew G. Jacobs, General Counsel, CalPERS  
Kim Malm, Interim Deputy Executive Officer, CSS, CalPERS  
Renee Ostrander, Chief, EAMD, CalPERS  
Christina Rollins, Assistant Division Chief, EAMD, CalPERS  
Michelle Norris, Staff Services Manager II, EAMD, CalPERS  
Emily Lambert, Staff Services Analyst, EAMD, CalPERS

# Part-Time Employee Membership Enrollments Review

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CalPERS Office of Audit Services  
Employer Compliance Review

Job Number: P22-002

April 2023

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## Objective

The objective of the Office of Audit Services (OFAS) review was to determine whether the employers properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281, and 20305, subdivisions (a)(1) through (a)(3)(B).

## Scope

OFAS selected a sample of 32 public agencies and schools (employers) and performed procedures to determine whether the employers properly enrolled part-time or irregular-basis employees into CalPERS membership when eligibility was met. OFAS verified whether part-time or irregular-basis employees had prior membership and reviewed employees' personnel documents such as, but not limited to, timesheets or payroll documents and hiring contracts to determine whether employees' completed hours within a fiscal year or employment terms met membership eligibility criteria. Our review covered the period of July 1, 2019, through June 30, 2022.

Unless otherwise specified, OFAS did not review areas outside the scope described herein, including, but not limited to, compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Background

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305 provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy certain specified conditions. Provided the employee is not otherwise excluded from membership by contract or by law, GC section 20305, subdivisions (a)(1) through (a)(3)(B) specify the following membership eligibility conditions for part-time or irregular-basis employees:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to GC section 20325.
- Employment is on a seasonal, limited-term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:

- Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
- The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

#### Results in Brief

OFAS completed the review of 32 employers and included their individual final reports in Appendix A. The review identified that 19 of the 32 employers (59 percent) did not properly enroll employees into CalPERS membership in accordance with GC sections 20280, 20281, and 20305, subdivisions (a)(1) through (a)(3)(B). Specifically, we noted the following observations.

#### *Employees Exceeding 1,000 Work Hours Not Enrolled*

A total of 12 employers (38 percent) did not enroll part-time or irregular basis employees who exceeded 1,000 hours in a fiscal year. The employers did not properly track hours for the employees within a fiscal year, did not include vacation and sick leave compensated hours towards total fiscal year hours, or did not have sufficient knowledge of membership eligibility requirements. Additionally, the lack of staffing during the pandemic attributed to oversight of additional hours worked for part-time employees.

#### *Employees with Prior or Current CalPERS Membership Not Enrolled*

A total of 10 employers (31 percent) did not enroll employees that had prior CalPERS membership and/or obtained membership through their employment with another CalPERS contracted agency while working part-time with the employer.

- Six employers did not enroll part-time or irregular-basis employees who had prior CalPERS membership at the time of hire. The employers did not review for prior membership during their onboarding process.
- Six employers did not enroll part-time or irregular-basis employees who were enrolled into CalPERS membership through their employment with another employer. The employers were not aware their employees had concurrent

employment with another CalPERS contracted agency and that the employees had obtained membership.

*Full-Time Employees Not Enrolled*

Two employers (six percent) did not enroll employees with an appointment to a full-time term with continuous employment in excess of six months. This was due to Employer oversight or not being aware of CalPERS membership eligibility requirements.

*Unable to Demonstrate Compliance*

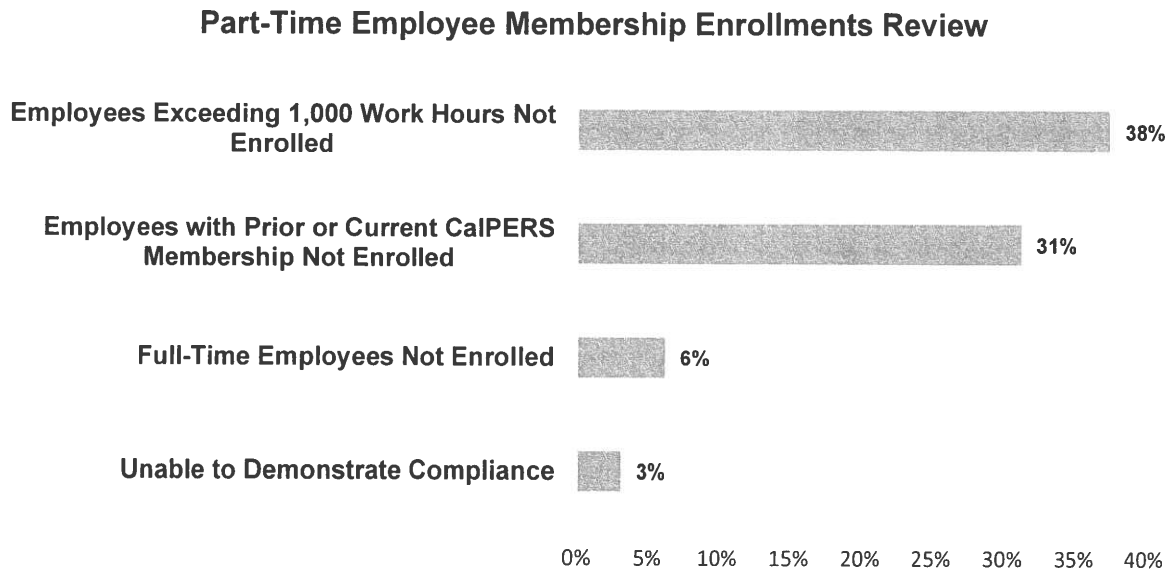
One employer (three percent) was unable to provide documentation to support whether part-time employees met CalPERS membership eligibility. The employer excluded hours worked by employees in extra pay duties positions but did not provide the documentation to support the positions that should be excluded for the associated hours worked.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including, but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

Employers should ensure part-time, or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281, and 20305. The employers should work with CalPERS' Employer Account Management Division to enroll all impacted eligible part-time or irregular-basis employees, and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

Figure 1 identifies the Part-Time Employee Membership Enrollments Review observations and the percentage of non-compliant employers. Table 1 on page 6 lists employers reviewed, associated observations, other matters noted, and the Appendix page number for each employer’s final report.

Figure 1 – Observations and Percentage of Non-Compliant Employers



Other Matters

OFAS identified nine other matters for eight employers that were outside the scope of this review (see Table 1 on page 6). Specifically, we noted the following:

- *Reciprocal Self-Certification Form Not on File* – Five employers did not maintain Reciprocal Self-Certification Forms on file for sampled employees.
- *Earnings Not Reported* – Three employers did not report earnings for members who were enrolled into CalPERS membership.
- *Pension Benefit Plan Contract* – One employer could not demonstrate which of their employees were covered under their pension benefit plan with CalPERS.

These matters were discussed with the employers and also included in the employer’s reports. OFAS encourages employers to work with CalPERS to ensure compliance with the California Public Employees’ Retirement Law (PERL).



Part-Time Employee Membership Enrollments Review

Table 1 – Summary of Employer Observations and Other Matters

No.	Employer	Observation Type	Other Matters	Appendix Page Number
1	Amador County Schools	-	X	A-1
2	Antelope Valley Schools Transportation Agency	-	-	A-5
3	Beach Cities Health District	A, B	X	A-7
4	City of Blue Lake	-	X	A-11
5	City of Burbank	B	-	A-13
6	City of Hercules	A	-	A-17
7	City of Laguna Hills	-	-	A-21
8	City of Marina	-	-	A-23
9	City of Sacramento	-	-	A-25
10	Conejo Recreation and Park District	B	-	A-27
11	Corona-Norco Unified School District	A	-	A-31
12	County of Humboldt	A, C	X	A-35
13	Empire Springs Charter School	B	-	A-39
14	Fresno Unified School District	A, B, D	-	A-43
15	Gorman Learning Center San Bernardino/Santa Clarita	-	-	A-47
16	Greater Vallejo Recreation District	A, B	-	A-49
17	Lodi Unified School District	-	X	A-53
18	Los Gatos-Saratoga Department of Community Education and Recreation	-	-	A-55
19	Modesto City Elementary School District	A	-	A-57
20	Mt. San Antonio Community College District	-	-	A-61
21	North Kern-South Tulare Hospital District	A	-	A-63
22	North of the River Recreation and Park District	B	X	A-67
23	Orange County Vector Control District	-	-	A-71
24	Panama-Buena Vista Union Elementary School District	A	-	A-73
25	Public Transportation Services Corporation	B	X	A-77
26	Sacramento Public Library Authority	A	-	A-81
27	San Diego Trolley, Inc.	B	-	A-85
28	San Diego Unified School District	A	X	A-89
29	Santa Clara County Central Fire Protection District	-	-	A-93
30	Sonoma County Schools	B	-	A-95
31	South County Support Services Agency	-	-	A-99
32	Temecula Preparatory School	A, C	-	A-101

**Tickmark Legend:**

- A – Employees Exceeding 1,000 Work Hours Not Enrolled
- B – Employees with Prior or Current CalPERS Membership Not Enrolled
- C – Full-Time Employees Not Enrolled
- D – Unable to Demonstrate Compliance
- X – Other Matter Identified

## Conclusion

Based on the information reviewed, OFAS identified instances of non-compliance with GC sections 20280, 20281, and 20305, subdivisions (a)(1) through (a)(3)(B). Areas of non-compliances included employees exceeding 1,000 hours in a fiscal year not enrolled, employees with prior and/or current CalPERS membership not enrolled, and full-time employees not enrolled. Additionally, there was an instance where an employer could not demonstrate compliance.

The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

Respectfully submitted,

Original signed by Beliz Chappuie

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BELIZ CHAPPUIE, CPA, MBA, CISA  
Chief, Office of Audit Services

Staff: Cindie Lor, Assistant Division Chief  
Kevin Lau, Senior Program Auditor  
Michelle Lam, Staff Management Auditor  
Dennis Szeto, Staff Management Auditor

Appendix A – Employer Final Reports

# AMADOR COUNTY SCHOOLS

Objective and Scope		
7027081952	2P22-001	July 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# AMADOR COUNTY SCHOOLS

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

<b>Other Matter</b>
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OFAS identified one other matter that was outside the scope of this review. This matter was discussed with the Employer. OFAS encourages the Employer to work with CalPERS to ensure compliance with the PERL.

1	Reciprocal Self-Certification Form Not on File	The Employer did not maintain the Reciprocal Self-Certification Form on file for four sampled employees.
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<b>Conclusion</b>
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OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

# AMADOR COUNTY SCHOOLS

<b>Summarized Response</b>
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A response was not required because there were no Observations noted in the report.

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# ANTELOPE VALLEY SCHOOLS TRANSPORTATION AGENCY

Objective and Scope		
6550197981	2P22-002	December 1, 1980

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,



# ANTELOPE VALLEY SCHOOLS TRANSPORTATION AGENCY

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# BEACH CITIES HEALTH DISTRICT

Objective and Scope		
1553890181	2P22-003	March 1, 1996

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# BEACH CITIES HEALTH DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employee with Prior CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had prior CalPERS membership. Specifically, the sampled employee had prior CalPERS membership with another employer and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into membership immediately upon hire.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer was unaware of their predecessor's processes and, therefore, unable to explain why the employee was not immediately enrolled upon hire.</p>
2	Employee with Current CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had CalPERS membership. Specifically, the sampled employee was enrolled into CalPERS membership through their employment with another employer while working in a part-time position with the Employer and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into membership when eligibility was met.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time</p>

# BEACH CITIES HEALTH DISTRICT

		base, unless otherwise excluded from membership by contract or by law. The Employer was unaware that the employee was enrolled into membership by another employer.
3	Employees Exceeding 1,000 Work Hours Not Enrolled	<p>The Employer did not enroll three part-time employees who exceeded 1,000 hours worked in a fiscal year. Specifically, two employees exceeded 1,000 hours worked on April 2, 2021, and April 25, 2021 during fiscal year 2020-2021, and were not otherwise excluded from membership by contract or by law. For the last sampled employee, the Employer enrolled the employee into membership on January 31, 2022; however, the employee met membership eligibility during fiscal year 2019-2020 by exceeding 1,000 hours worked on June 30, 2020 and should have been enrolled at that time. As a result, the employees were eligible for membership and the Employer should have enrolled the employees into CalPERS membership when eligibility was met.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or 1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer explained that these instances were not typical and was due to an oversight because the employees were assigned to assist with COVID testing sites during the COVID pandemic, which may have caused the employees to exceed 1,000 hours worked during the fiscal year.</p>

**Recommendation and Criteria**

The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

# BEACH CITIES HEALTH DISTRICT

## Other Matter

OFAS identified one other matter that was outside the scope of this review. This matter was discussed with the Employer. OFAS encourages the Employer to work with CalPERS to ensure compliance with the PERL.

1	Reciprocal Self-Certification Form Not on File	The Employer did not maintain the Reciprocal Self-Certification Form on file for one sampled employee.
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## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer agreed with Observations 1 and 3, and disagreed with Observation 2. For Observation 2, the Employer did not agree because the employee's employment with the Employer did not meet time base and tenure requirements. However, the Employer will enroll the employee as advised. OFAS reviewed the information and determined the Observation will remain as stated.

# CITY OF BLUE LAKE

Objective and Scope		
1927432235	2P22-004	January 1, 1977

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# CITY OF BLUE LAKE

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Other Matter

OFAS identified one other matter that was outside the scope of this review. This matter was discussed with the Employer. OFAS encourages the Employer to work with CalPERS to ensure compliance with the PERL.

1	Reciprocal Self-Certification Form Not on File	The Employer did not maintain the Reciprocal Self-Certification Form on file for the one sampled employee.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# CITY OF BURBANK

Objective and Scope		
2580244717	2P22-005	October 1, 1945

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,



# CITY OF BURBANK

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employee with Prior CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had prior CalPERS membership. Specifically, the sampled employee who was working part-time with the Employer, had prior CalPERS membership with another employer and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into membership immediately upon hire.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer was unaware of the employee's prior CalPERS membership at the time of hire.</p>
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<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

# CITY OF BURBANK

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer disagreed with the Observation and explained that the employee completed a Notice of Exclusion from CalPERS Membership Form at the time of hire and did not inform the Employer of their prior CalPERS membership. Additionally, the CalPERS database during 2001 did not have the system capability to search for prior membership. OFAS reviewed the information and determined the Observation will remain as stated.

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# CITY OF HERCULES

Objective and Scope		
7323742506	2P22-006	July 1, 1991

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# CITY OF HERCULES

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employee Exceeding 1,000 Work Hours Not Enrolled	<p>The Employer did not enroll a part-time employee who exceeded 1,000 hours worked in a fiscal year. Specifically, the employee exceeded 1,000 hours worked on February 17, 2021 during fiscal year 2020-2021, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or 1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer did not provide a cause.</p>
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<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

# CITY OF HERCULES

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer did not provide a response to the Observation noted in the report.

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# CITY OF LAGUNA HILLS

Objective and Scope		
3022794287	2P22-007	February 22, 1993

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,



# CITY OF LAGUNA HILLS

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# CITY OF MARINA

Objective and Scope		
6160239453	2P22-008	December 16, 1976

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# CITY OF MARINA

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# CITY OF SACRAMENTO

Objective and Scope		
7903930500	2P22-009	January 29, 1977

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# CITY OF SACRAMENTO

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# CONEJO RECREATION AND PARK DISTRICT

Objective and Scope		
2176990821	2P22-010	July 1, 1976

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# CONEJO RECREATION AND PARK DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>		
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1	Employee with Current CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had CalPERS membership. Specifically, the sampled employee was enrolled into membership with another employer while working in a part-time position with the Employer. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into membership when eligibility was met.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer was unaware that the employee was enrolled into membership by another employer.</p>
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<b>Recommendation and Criteria</b>		
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

# CONEJO RECREATION AND PARK DISTRICT

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer disagreed with the Observation and explained they would not reasonably know when an employee gains additional employment from another CalPERS contracted agency and is enrolled by that agency. OFAS reviewed the information and concluded the Observation will remain as stated.



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# CORONA-NORCO UNIFIED SCHOOL DISTRICT

Objective and Scope		
2828517454	2P22-011	July 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# CORONA-NORCO UNIFIED SCHOOL DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employees Exceeding 1,000 Work Hours Not Enrolled	<p>The Employer did not enroll three part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, for one sampled employee, the employee exceeded 1,000 hours worked on May 25, 2022 during fiscal year 2021-2022, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or 1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer explained there was an issue with their automatic reporting system that identifies hours worked in a fiscal year, which required manual calculation of hours worked. As a result, total hours worked were incorrect and the Employer did not enroll the employees who exceeded 1,000 hours worked in a fiscal year.</p>
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# CORONA-NORCO UNIFIED SCHOOL DISTRICT

## Recommendation and Criteria

The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer agreed with the Observation noted in the report.

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# COUNTY OF HUMBOLDT

Objective and Scope		
6432279447	2P22-012	January 1, 1946

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# COUNTY OF HUMBOLDT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Full-Time Employee Not Enrolled	<p>The Employer did not enroll an employee that worked full-time for more than six months. Specifically, the sampled employee was appointed to a full-time position from May 10, 2021 through December 31, 2021 to work 40 hours per week, with continuous employment in excess of six months, and was not otherwise excluded from membership by contract or by law. As a result, the employee met CalPERS membership eligibility, and the Employer should have enrolled the employee into CalPERS membership upon hire.</p> <p>In accordance with GC section 20305, subdivision (a), if an employee's appointment or employment contract is a fixed full-time term with continuous employment for more than six months, and is not otherwise excluded from membership by contract or by law, the employee meets CalPERS membership eligibility upon hire. The Employer was not aware of CalPERS membership eligibility requirements.</p>
2	Employees Exceeding 1,000 Work Hours Not Enrolled	<p>The Employer did not enroll three part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, one sampled employee exceeded 1,000 hours worked on March 1, 2022 during fiscal year 2021-2022, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first</p>

# COUNTY OF HUMBOLDT

		<p>pay period of the month following the month in which 125 days or 1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer stated staff lacked adequate knowledge of CalPERS membership eligibility requirements and hours worked were not tracked.</p>
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<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

<b>Other Matter</b>
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OFAS identified one other matter that was outside the scope of this review. This matter was discussed with the Employer. OFAS encourages the Employer to work with CalPERS to ensure compliance with the PERL.

1	Earnings Not Reported	<p>The Employer did not report earnings for one sampled employee. Specifically, the Employer enrolled the employee into CalPERS membership as a non-contributory appointment effective January 14, 2019 because the employee was appointed to a full-time position through employment with another employer. However, the employee separated employment with the other employer on March 6, 2021. As a result, the Employer was not aware the employee's appointment with the Employer was considered as a contributory appointment as of March 6, 2021. The Employer did not report earnings for the appointments.</p>



# COUNTY OF HUMBOLDT

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer disagreed with Observation 1 and agreed with Observation 2. For Observation 1, the Employer stated the employee was hired on a temporary basis and was not expected to work more than 960 hours during the length of the appointment. However, OFAS noted that the employee's hiring document indicated appointment to a full-time position with continuous employment in excess of six months and a work schedule of 40 hours per week. Therefore, Observation 1 will remain as stated.

# EMPIRE SPRINGS CHARTER SCHOOL

Objective and Scope		
9544054539	2P22-013	May 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# EMPIRE SPRINGS CHARTER SCHOOL

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employee with Current CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had CalPERS membership. Specifically, the sampled employee was enrolled into CalPERS membership through their employment with another employer under the same charter school system while working in a part-time position with the Employer and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into membership when eligibility was met.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer explained their Human Resources department for the charter school system incorrectly enrolled the employee into CalPERS membership on August 9, 2021; however, the employee did not began work until August 16, 2021 with the other employer.</p>
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# EMPIRE SPRINGS CHARTER SCHOOL

## Recommendation and Criteria

The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer disagreed with the Observation, which stated the Employer was not able to demonstrate compliance. The Employer stated the sampled employee did not begin working with the other employer until August 16, 2021; however, the employee was incorrectly enrolled by the other employer with a membership effective date of August 9, 2021 and provided the employee's daily timesheet for August 2021. OFAS reviewed the additional information and determined the employee was eligible for CalPERS membership under their employment with the Employer August 9, 2021. Therefore, the Observation description has been updated to indicate the employee with CalPERS membership was not enrolled.

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# FRESNO UNIFIED SCHOOL DISTRICT

Objective and Scope		
5525306131	2P22-014	July 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# FRESNO UNIFIED SCHOOL DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employee with Prior CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had prior CalPERS membership. Specifically, the sampled employee had prior CalPERS membership with another employer and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into membership immediately upon hire.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer stated the review for prior membership was missed during their onboarding process.</p>
2	Employee Exceeding 1,000 Work Hours Not Enrolled	<p>The Employer did not enroll one part-time employee who exceeded 1,000 hours worked in a fiscal year. Specifically, one sampled employee exceeded 1,000 hours worked on May 28, 2020 during fiscal year 2019-20, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into CalPERS membership when eligibility was met.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or 1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour</p>

# FRESNO UNIFIED SCHOOL DISTRICT

		period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer stated the onsite shut down during the pandemic interrupted the accurate tracking of hours worked.
3	Unable to Demonstrate Compliance	<p>The Employer was unable to provide documentation to support hours worked for two sampled part-time or irregular-basis employees. For example, for one sampled employee, the Employer provided a report that indicated the employee exceeded 1,000 hours worked on May 24, 2021 during the fiscal year 2020-21. The Employer explained the hours included hours worked under extra pay duties, and those hours should be excluded. However, the Employer did not provide the documentation to support the extra pay duties should be excluded and the associated hours.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. Additionally, if a part-time or irregular basis employee completes employment of 125 days or 1,000 hours within a fiscal year, or completes employment equivalent to at least an average of 20 hours a week for one year or longer, or work in an appointment or contract that does not fix a term of full-time with continuous employment in excess of six months, the employee meets membership eligibility. The Employer stated the hours associated with the extra pay duties should be excluded because the extra pay duty position's pay schedule was not in compliance with CCR section 570.5 requirements.</p>

<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305



# FRESNO UNIFIED SCHOOL DISTRICT

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer agreed with the Observations noted in the report.

# GORMAN LEARNING CENTER SAN BERNARDINO/SANTA CLARITA

Objective and Scope		
1268896775	2P22-015	May 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# GORMAN LEARNING CENTER SAN BERNARDINO/SANTA CLARITA

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# GREATER VALLEJO RECREATION DISTRICT

Objective and Scope		
7167039610	2P22-016	January 1, 1961

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# GREATER VALLEJO RECREATION DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employee with Prior CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had prior CalPERS membership at the time of hire. Specifically, the sampled employee had prior CalPERS membership with another employer and was not otherwise excluded from membership by contract or by law. In addition, the employee also had prior membership through a prior employment with the Employer and was enrolled in 2013. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into membership immediately upon hire.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer stated prior membership was not reviewed during the onboarding process because the employee did not provide a completed Reciprocal Self-Certification Form.</p>
2	Employee with Current CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had CalPERS membership. Specifically, the sampled employee was enrolled into membership through their employment with another employer while working in a part-time position with the Employer and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into membership when eligibility was met.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement</p>

# GREATER VALLEJO RECREATION DISTRICT

		system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer was not aware that the employee was enrolled into CalPERS membership by another employer.
3	Employee Exceeding 1,000 Work Hours Not Enrolled	<p>The Employer did not enroll a part-time employee who exceeded 1,000 hours worked in a fiscal year. Specifically, the employee exceeded 1,000 hours worked on May 8, 2020 during fiscal year 2019-2020, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into CalPERS membership when eligibility was met.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or 1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer explained that due to an oversight, they did not monitor the employee's hours worked.</p>

<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

# GREATER VALLEJO RECREATION DISTRICT

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer did not provide a response to the Observations noted in the report.

# LODI UNIFIED SCHOOL DISTRICT

Objective and Scope		
2645338905	2P22-017	July 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,



# LODI UNIFIED SCHOOL DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Other Matter

OFAS identified one other matter that was outside the scope of this review. The matter was discussed with the Employer. OFAS encourages the Employer to work with CalPERS to ensure compliance with the PERL.

1	Reciprocal Self-Certification Form Not on File	The Employer could not locate the Reciprocal Self-Certification Form for one sampled employee.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# LOS GATOS-SARATOGA DEPARTMENT OF COMMUNITY EDUCATION AND RECREATION

<b>Objective and Scope</b>
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2966345898	2P22-018	March 1, 1996

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# LOS GATOS-SARATOGA DEPARTMENT OF COMMUNITY EDUCATION AND RECREATION

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# MODESTO CITY ELEMENTARY SCHOOL DISTRICT

Objective and Scope		
7721152953	2P22-019	November 1, 1948

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# MODESTO CITY ELEMENTARY SCHOOL DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employees Exceeding 1,000 Work Hours Not Enrolled	<p>The Employer did not enroll three part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, one employee exceeded 1,000 hours worked on January 18, 2022 during fiscal year 2021-2022, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into CalPERS membership.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or 1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer stated hours were not being monitored due to an unexpected departure of the staff assigned to monitor part-time employee work hours.</p>
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# MODESTO CITY ELEMENTARY SCHOOL DISTRICT

## Recommendation and Criteria

The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer agreed with the Observation noted in the report.

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# MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

Objective and Scope		
1228489046	2P22-020	March 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,



# MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# NORTH KERN-SOUTH TULARE HOSPITAL DISTRICT

Objective and Scope		
1201196431	2P22-021	March 1, 2003

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# NORTH KERN-SOUTH TULARE HOSPITAL DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employee Exceeding 1,000 Work Hours Not Enrolled	<p>The Employer did not enroll one sampled part-time employee who exceeded 1,000 hours worked in a fiscal year. Specifically, the sampled employee exceeded 1,000 hours worked on February 9, 2022 during fiscal year 2021-22 and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into CalPERS membership March 1, 2022. During our audit, the Employer enrolled the employee into CalPERS membership on November 16, 2022 with an eligibility date of October 16, 2022.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or 1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer stated they did not enroll the employee after 1,000 hours worked due to lack of knowledge of that requirement and have taken corrective action by enrolling the employee into CalPERS membership.</p>
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# NORTH KERN-SOUTH TULARE HOSPITAL DISTRICT

## Recommendation and Criteria

The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer agreed with the Observation and stated their policy and procedure was updated to ensure timely enrollment of eligible employees. OFAS reviewed the information and concluded the Observation will remain as stated.

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# NORTH OF THE RIVER RECREATION AND PARK DISTRICT

Objective and Scope		
7226436154	2P22-022	July 24, 2006

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# NORTH OF THE RIVER RECREATION AND PARK DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employees with Current CalPERS Membership Not Enrolled	<p>The Employer did not enroll four part-time employees who had CalPERS membership. Specifically, the sampled employees were enrolled into membership through their employment with another employer while working in a part-time position with the Employer. As a result, the employees were eligible for membership and the Employer should have enrolled the employees into membership when eligibility was met.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer was unaware the employees were enrolled into CalPERS membership by another employer and have enrolled the employees into CalPERS membership during the course of our audit.</p>
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<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

# NORTH OF THE RIVER RECREATION AND PARK DISTRICT

## Other Matters

OFAS identified two other matters that were outside the scope of this review. These matters were discussed with the Employer. OFAS encourages the Employer to work with CalPERS to ensure compliance with the PERL.

1	Reciprocal Self-Certification Form Not on File	The Employer did not maintain the Reciprocal Self-Certification Form on file for three sampled employees.
2	Earnings Not Reported	As noted in Observation 1, the Employer enrolled four part-time employees into CalPERS membership during the course of our audit. However, the Employer did not report earnings for the associated pay periods the employees were identified as active members.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer did not indicate agreement or disagreement with the Observation. The Employer stated the employees did not have CalPERS membership upon hire and the Employer will monitor all part-time employees not enrolled upon hire, monthly, to ensure they were not enrolled into membership by another employer. OFAS reviewed the information and concluded the Observation will remain as stated.



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# ORANGE COUNTY VECTOR CONTROL DISTRICT

Objective and Scope		
4092662809	2P22-023	January 5, 2007

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# ORANGE COUNTY VECTOR CONTROL DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# PANAMA-BUENA VISTA UNION ELEMENTARY SCHOOL DISTRICT

Objective and Scope		
6914887467	2P22-024	July 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# PANAMA-BUENA VISTA UNION ELEMENTARY SCHOOL DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	<p>Employees Exceeding 1,000 Work Hours Not Enrolled</p>	<p>The Employer did not enroll five part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, one sampled employee exceeded 1,000 hours worked in May 2022 during fiscal year 2021-2022. In another example, the Employer's roster identified one sampled employee exceeded 1,000 hours worked during fiscal years 2019-2020 and 2021-2022. The employees were not otherwise excluded from membership by contract or by law. As a result, the employees were eligible for membership and the Employer should have enrolled the employees into CalPERS membership.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or 1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer stated they recently took over membership enrollment duties from the County Office of Education and were unaware of the membership eligibility and enrollment process. The Employer added that as a corrective measure, membership eligibility and enrollment training was provided to multiple staff to ensure that enrollments were processed timely.</p>
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# PANAMA-BUENA VISTA UNION ELEMENTARY SCHOOL DISTRICT

## Recommendation and Criteria

The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer agreed with the Observation noted in the report.

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# PUBLIC TRANSPORTATION SERVICES CORPORATION

Objective and Scope		
7408020050	2P22-025	August 10, 1997

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,



# PUBLIC TRANSPORTATION SERVICES CORPORATION

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employee with Prior CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had prior CalPERS membership at the time of hire. Specifically, the sampled employee had prior CalPERS membership with another employer and was not otherwise excluded from membership by contract or by law. The employee was hired as a Rail Safety Ambassador on December 5, 2018. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into membership immediately upon hire.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer stated the employee is employed by Los Angeles County Metropolitan Transportation Authority and, therefore, did not enroll the employee into membership.</p>
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<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

# PUBLIC TRANSPORTATION SERVICES CORPORATION

<b>Other Matter</b>
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OFAS identified one other matter that was outside the scope of this review. This matter was discussed with the Employer. OFAS encourages the Employer to work with CalPERS to ensure compliance with the PERL.

1	Pension Benefit Plan Contract	<p>The Employer could not demonstrate which of their employees were covered under their pension benefit plan contract with CalPERS (Contract). According to the Employer’s Contract, effective August 10, 1997, covered employees include local miscellaneous and eligible Los Angeles County Metropolitan Transportation Authority (LACMTA) non-contract employees who terminate their active participation in LACMTA’s Non-Contract Employees’ Retirement Income Plan. The Contract also noted that it was a continuation of the contract with the Los Angeles County Transportation Commission (LACTC), the “Former Agency”. The LACMTA was formed when LACTC and the Southern California Rapid Transit District merged. LACMTA provides pension benefits through CalPERS and five self-administered defined benefit pension plans. The Employer, although a separate entity, is considered a blended component unit of LACMTA and provides pension benefits to its employees through its Contract.</p> <p>During our audit, the Employer provided a part-time employee roster and timesheets for five sampled part-time employees. However, the Employer stated they do not employ part-time employees and the sampled employees were employed with LACMTA and therefore, would not have membership eligibility under the Employer’s Contract if requirements were met. Although four of the five sampled part-time employees did not meet CalPERS membership eligibility under GC section 20305, we identified that the Employer’s Pay Schedule, effective July 1, 2022, included the position titles held by three of the sampled part-time employees, Rail Safety Ambassador and Materiel Inventory Analyst.</p>
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<b>Conclusion</b>
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OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the

# PUBLIC TRANSPORTATION SERVICES CORPORATION

CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

<b>Summarized Response</b>
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The Employer disagreed with the Observation and reiterated that the sample employee was employed by LACMTA and the enrollment and verification of prior membership was not required. OFAS reviewed the information and concluded the Observation will remain as stated.

# SACRAMENTO PUBLIC LIBRARY AUTHORITY

Objective and Scope		
7193431752	2P22-026	June 1, 1996

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# SACRAMENTO PUBLIC LIBRARY AUTHORITY

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employees Exceeding 1,000 Work Hours Not Enrolled	<p>The Employer did not enroll two part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, one employee exceeded 1,000 hours worked on June 23, 2022 during fiscal year 2021-2022, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or 1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer stated the employees were assigned to work in two departments and the Employer was only tracking hours for one department.</p>
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<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

# SACRAMENTO PUBLIC LIBRARY AUTHORITY

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer agreed with the Observation noted in the report.

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# SAN DIEGO TROLLEY, INC

Objective and Scope		
2804362881	2P22-027	March 29, 1982

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,



# SAN DIEGO TROLLEY, INC

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employee with Prior CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had prior CalPERS membership at the time of hire. Specifically, the sampled employee had prior CalPERS membership with another employer and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into membership immediately upon hire.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer was not aware that the part-time employee had prior CalPERS membership.</p>
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<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

# SAN DIEGO TROLLEY, INC

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer did not provide a response to the Observation noted in the report.

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# SAN DIEGO UNIFIED SCHOOL DISTRICT

Objective and Scope		
7354575882	2P22-028	July 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# SAN DIEGO UNIFIED SCHOOL DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	<p>Employees Exceeding 1,000 Work Hours Not Enrolled</p>	<p>The Employer did not enroll three part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, for one sampled employee, the employee exceeded 1,000 hours worked on June 14, 2022 during fiscal year 2021-2022, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or 1,000 hours was completed. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. The Employer explained that their hours monitoring system did not have the ability to capture correct data for both salary and hourly employees; however, the system has since been updated to capture accurate data for all employees and the Employer will ensure employees are enrolled into membership once they meet the hours threshold.</p>
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# SAN DIEGO UNIFIED SCHOOL DISTRICT

<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

<b>Other Matter</b>
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OFAS identified one other matter was outside the scope of this review. This matter was discussed with the Employer. OFAS encourages the Employer to work with CalPERS to ensure compliance with the PERL.

1	Earnings Not Reported	The Employer enrolled one employee into membership; however, they did not report earnings for the associated pay periods the employee was an active member.
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<b>Conclusion</b>
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OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

<b>Summarized Response</b>
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The Employer agreed with the Observation noted in the report.

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# SANTA CLARA COUNTY CENTRAL FIRE PROTECTION DISTRICT

Objective and Scope		
5486958840	2P22-029	July 1, 1953

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,



# SANTA CLARA COUNTY CENTRAL FIRE PROTECTION DISTRICT

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# SONOMA COUNTY SCHOOLS

Objective and Scope		
2242014962	2P22-030	March 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# SONOMA COUNTY SCHOOLS

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>
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1	Employee with Current CalPERS Membership Not Enrolled	<p>The Employer did not enroll a part-time employee who had CalPERS membership. Specifically, the sampled employee was enrolled into membership with another employer while working in a part-time position with the Employer. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into membership when eligibility was met.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer explained they were unaware that the employee was enrolled into membership by another employer.</p>
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<b>Recommendation and Criteria</b>
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The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

# SONOMA COUNTY SCHOOLS

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

The Employer disagreed with the Observation and stated they properly followed procedures and membership eligibility was determined based on facts and myCalPERS data available at the time of hire. OFAS reviewed the information and concluded the Observation will remain as stated.

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# SOUTH COUNTY SUPPORT SERVICES AGENCY

Objective and Scope		
2966171128	2P22-031	October 1, 2009

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,

# SOUTH COUNTY SUPPORT SERVICES AGENCY

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

## Results in Brief

Records for sampled part-time or irregular-basis employees were reviewed to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with GC sections 20280, 20281 and 20305. No exceptions were noted.

## Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

## Summarized Response

A response was not required because there were no Observations noted in the report.

# TEMECULA PREPARATORY SCHOOL

Objective and Scope		
5377630686	2P22-032	July 1, 1949

The objective of the Office of Audit Services (OFAS) review was to determine whether the Employer properly enrolled employees into CalPERS membership in accordance with Government Code (GC) sections 20280, 20281 and 20305, subdivisions (a)(1) through (a)(3)(B).

GC sections 20280, 20281, and 20305 govern membership eligibility for part-time or irregular-basis employees. GC section 20305, subdivision (a), provides that an employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from membership in the CalPERS system unless they satisfy one of the conditions set forth in subdivisions (a)(1) through (a)(7). Specifically, the review will determine Employer compliance with GC section 20305, subdivisions (a)(1) through (a)(3)(B), which outline the following membership eligibility criteria to enroll part-time or irregular-basis employees into CalPERS membership, provided the employee is not otherwise excluded from membership by contract or by law:

- The employee is a CalPERS member at the time of hire.
- The position requires regular, part-time service for one year or longer for at least an average of 20 hours a week or requires service that is equivalent to at least an average of 20 hours a week for one year or longer, unless the employee elects membership pursuant to section 20325.
- Employment is on a seasonal, limited term, on-call, emergency, intermittent, substitute, or other irregular basis, is compensated, and:
  - Has an appointment or employment contract that does not fix a term of full-time, continuous employment in excess of six months, but full-time employment continues for longer than six months; or
  - The person completes 125 days, if employed on a per diem basis, or if employed on other than a per diem basis, completes 1,000 hours within a fiscal year.

The Public Agencies and Schools Reference Guide (Guide) specifies employers must track the number of hours worked in a fiscal year for irregular-basis employees and enroll the employees into membership timely. Additionally, employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. Pursuant to GC section 20283, failure to enroll an employee within 90 days of the employee becoming eligible for CalPERS membership may result in employer payment of all arrears costs for member contributions and administrative costs of five hundred dollars (\$500) per member to CalPERS.

Employers not enrolling eligible part-time or irregular-basis employees may impact member enrollment levels, service credit accruals, and arrears costs, which may result in errors including,



# TEMECULA PREPARATORY SCHOOL

but not limited to, miscalculation of employer and employee contributions, delay in processing member retirement benefits, and incorrect payment of benefits.

To determine whether the Employer properly enrolled part-time or irregular-basis employees into CalPERS membership, we reviewed part-time or irregular-basis employees roster and personnel documents such as, but not limited to, timesheets and hiring contracts to identify hours worked for sampled employees. The review was limited to the examination of a sample of part-time and irregular-basis employees for the period of July 1, 2019 through June 30, 2022. Unless otherwise specified, OFAS did not review the Employer's compliance with the Public Employees' Retirement Law (PERL) with regard to any areas outside the scope described herein, including, but not limited to compensation, contributions, employment after retirement, independent contractors, validation of membership enrollment level, or compliance with contract exclusion provisions.

<b>Results in Brief</b>		
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1	Full-Time Employee Not Enrolled	<p>The Employer did not enroll an employee who was hired full-time. Specifically, the sampled employee was appointed to a full-time position on June 5, 2019 and was not otherwise excluded from membership by contract or law. In addition, the employee had prior membership with another CalPERS employer. As a result, the employee met CalPERS membership eligibility, and the Employer should have enrolled the employee into membership immediately upon hire.</p> <p>GC sections 20281 and 20305, subdivision (a)(1), provide that a person who is already a member of the CalPERS retirement system continues to be a member of the system upon their entry into employment with a contracting agency, regardless of their time base, unless otherwise excluded from membership by contract or by law. The Employer stated it was an oversight that the employee was not enrolled in CalPERS membership at the time of hire.</p>
2	Employee Exceeding 1,000 Work Hours Not Enrolled	<p>The Employer did not enroll a part-time employee who exceeded 1,000 hours worked in a fiscal year. Specifically, the sampled employee exceeded 1,000 hours worked in pay period ended June 15, 2021 during fiscal year 2020-2021. The employee was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.</p> <p>In accordance with GC section 20305, subdivision (a)(3)(B), if a person completes 125 days or 1,000 hours within a fiscal year, membership shall be effective not later than the first day of the first pay period of the month following the month in which 125 days or</p>

# TEMECULA PREPARATORY SCHOOL

		<p>1,000 hours was completed, unless otherwise excluded from membership by contract or by law. "Day" means each eight-hour period of employment worked by employees paid on a per diem basis so that membership is effective after they have completed 1,000 hours of compensated service in a fiscal year. Additionally, the Guide states that compensated time for vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days. The Employer stated not enrolling the employee into CalPERS membership was an oversight due to not tracking the work hours properly.</p>
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### Recommendation and Criteria

The Employer should ensure part-time or irregular-basis employees are enrolled when membership eligibility is met in accordance with GC sections 20280, 20281 and 20305. The Employer should work with CalPERS' Employer Account Management Division (EAMD) to enroll all impacted eligible part-time or irregular-basis employees and make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, § 20280, § 20281, § 20283, and § 20305

### Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS retirement contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time

### Summarized Response

The Employer agreed with the Observations noted in the report.



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

June 15, 2023

## AGENDA REPORT

### AGENDA ITEM F.1

**Prepared By:** Lora Young, District Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Approve Cancelling the July 20, 2023 Board of Trustee Meeting and Adjourn to August 17, 2023 Meeting

#### Recommended Action:

The Board of Trustees approves the cancellation of the July Board of Trustee meeting and adjourn to the August 17, 2023 meeting.

#### Executive Summary:

District staff will be beginning minor board room rehabilitation beginning after the June 15, 2023, Board meeting. The board repairs are scheduled to be completed the week of the July board meeting, however, to allow some time in case of delays, staff recommends that the July Board of Trustees meeting be cancelled. District Manager Lora Young and Board President Peggy Huang discussed the current July agenda and found that the District had no business items and consent items were standard and could be approved in August with no disruption to District operations. Based on the current July agenda, President Huang expressed a desire to cancel the July meeting.

In order to cancel July 20, 2023 Board of Trustees meeting, the Board must pass a motion to cancel the meeting and adjourn to the August 17, 2023, meeting. The Brown Act requires that the attached exhibit be placed upon the door outside the Board room.

#### Strategic Plan Compliance:

#### Fiscal Impact:

**Amount Requested** \$0

**Sufficient Budgeted Funds Available:**

**Category:** Pers. Optg. X Cap. -or- CIP# Fund#

#### Previous Relevant Board Actions for This Item:

#### Exhibits:

**Exhibit A:** Notice of Cancellation of July Board Meeting

Notice of Cancellation of July 20, 2023 regular meeting of the Orange County Mosquito and Vector Control District Board of Trustees and Adjournment to August 17, 2023

NOTICE IS HEREBY GIVEN that the July 20, 2023 regular meeting of the Orange County Mosquito and Vector Control District was cancelled by action of the Board of Trustees on June 15, 2023 and adjourned that regular meeting to August 17, 2023 at 3:00 pm at the District Headquarters, 13001 Garden Grove Blvd., Garden Grove, CA.

Posted on June 15, 2023 by Orange County Mosquito and Vector Control District Executive Assistant/Clerk of the Board

*Vector of the Month, Cat Fleas (Ctenocephalides felis)*

The cat flea, *Ctenocephalides felis*, is the most common species of flea on cats, dogs, opossums and other backyard wildlife in southern California. Adult fleas are no larger than 1/8 inch long, so it is difficult to see a number of the characteristics used to describe them. These brown, wingless insects are laterally compressed, undergo complete metamorphosis, and are excellent jumpers. They have piercing-sucking mouthparts through which they obtain blood meals from their hosts.

Unlike most fleas, adult cat fleas remain on the host where feeding, mating, and egg laying occur. Females lay about 20 to 50 eggs per day. Flea eggs readily fall off the pet and land on surfaces such as bedding and carpeting in the animal's environment, where they hatch in about 2 to 5 days. Flea larvae are wormlike and feed on dried blood and excrement adult fleas produce while feeding on the pet. Larval development is restricted to protected places where there is at least 75% relative humidity. The larvae feed and crawl around for 8 to 15 days before building small cocoons in which they pupate and develop into adults. Before starting a control program, look around and in the home to determine areas where larval development occurs. Flea populations are highest in places where dogs or cats regularly sleep and are likely to be present in areas where adult fleas have left dried blood and feces.

Fully formed fleas can remain in their cocoons for up to 12 months. Warm temperatures and walking on or vacuuming carpet stimulate emergence from the cocoon. At normal room temperatures, the



entire life cycle can occur in about 18 days. An adult cat flea generally lives about 30 to 40 days on the host. You can find fleas on pets throughout the year, but numbers tend to increase dramatically during spring and early summer when conditions favor larval development.

Cat fleas are capable of transmitting a bacterial disease in humans, sometimes called cat flea typhus, which is similar to murine (rat) typhus. The symptoms of either form are similar and include headaches, chills, fever, vomiting, and rash. The disease agent of cat flea typhus, *Rickettsia felis*, is commonly found in cat fleas worldwide. In Orange County, this disease is believed to have sickened over 150 people, some very severely, since 2006.

Cat fleas also serve as intermediary hosts of dog and cat tapeworms. Cats or dogs can acquire this intestinal parasite while grooming themselves if they ingest adult fleas that contain a cyst of the tapeworm. Children occasionally can acquire these tapeworms too. Some people and pets suffer from flea bite allergic dermatitis, characterized by intense itching, hair loss, reddening of the skin, and secondary infection. Just one bite can initiate an allergic reaction, and itching can persist up to 5 days after the bite.

New, safer, and more effective products aimed at controlling adult fleas on pets have made cat flea management without pesticide sprays, shampoos, and dusts feasible in most situations. Management of fleas on pets must occur in conjunction with regular, thorough cleaning of pet resting areas indoors and out. Once fleas infest a home, control will require a vigilant program that includes vacuuming, eliminating fleas on pets, and cleaning up and possibly treating shaded outdoor locations where

pets rest. Several types of products are available to control fleas on dogs and cats. The newer products are either applied topically to the body of the pet or provided orally. If you administer oral or topical products early in the year before flea populations begin to build, the products can prevent fleas from establishing themselves in your home. Contact your veterinarian for advice in selecting the best flea-control product for your situation.

*If your home is heavily infested with fleas, take these steps to get the situation under control.*

### **Inside the Home**

1. Locate heavily infested areas, and concentrate efforts on these areas.
2. Wash throw rugs and the pet's bedding.
3. Vacuum upholstered furniture. Remove and vacuum beneath cushions and in cracks and crevices.
4. Vacuum carpets, especially beneath furniture and in areas that pest frequent. Use a hand sprayer to treat all carpets with an insecticide that contains an insect growth regulator.
5. Allow carpets to dry, and then vacuum a second time to remove additional fleas the spray caused to emerge.
6. Continue to vacuum for 10 days to 2 weeks to kill adult fleas that continue to emerge from pupal cocoons.

### **On the Pet**

1. Use a spot-on or a systemic oral treatment, which you can purchase from veterinarians or online.

### **Outside the Home**

1. If you treat your pets with spot-on or oral treatments, you'll rarely need to spray outdoors.

**COOPERATIVE EXTENSION SERVICE**

UNIVERSITY OF KENTUCKY COLLEGE OF AGRICULTURE, FOOD AND ENVIRONMENT, LEXINGTON, KY 40546

**Flea Control and Prevention**

By Michael F. Potter, Extension Entomologist  
University of Kentucky College of Agriculture

Entfact-602

Ridding your home of fleas can be a daunting and costly endeavor. Unlike most household pests, fleas bite dogs and cats as well as people. The bites can cause intense itching and irritation, and a hypersensitive animal will often require veterinary assistance. Fleas can also transmit tapeworms and bacterial infections. The pests are highly prolific -- the biting adult stage might be living on the pet, in addition to hundreds or thousands of eggs, larvae, and pupae elsewhere in the home or yard. If early signs of fleas are ignored, infestations can quickly spiral out of control.



Fig. 1: Fleas infest dogs and cats, and may also bite people.

Flea eradication requires treatment of pets, and oftentimes the premises. Your level of success will depend on how these treatments are performed. This publication will help you eliminate your flea problem and reduce the risk of future infestation.

**Facts about Fleas**

Fleas are common external parasites of both dogs and cats. The adults are ravenous blood-feeders, consuming up to 15 times their body weight in blood per day. Pets initially become infested when adult fleas occurring indoors or outdoors

jump on the animal. With the ability to jump vertically up to about 6 inches, the adults can easily hitch a ride onto a passing dog or cat, or even the shoes and pant legs of a human. Pets acquire fleas from kennels, groomers, etc., or from stray dogs, cats or wildlife (especially opossums and raccoons) wandering through the yard. Contrary to popular belief, fleas seldom jump directly from one pet to another.



Fig. 2: Close up of a cat flea (*Ctenocephalides felis*), the most common flea infesting both dogs and cats. Photo credit: Joyce Gross

Adult fleas spend most of their time on the dog or cat, not in the carpet. This is why treatment of the pet is an essential step in ridding a home of fleas. Within minutes of jumping onboard, fleas begin to feed. Digested blood expelled as feces appears as dark, pepper-like specs in the pet's fur. Mating and subsequent egg laying occurs within 24 hours. All of the eggs (40-50 per day) are laid in the fur. However, the eggs soon fall off into carpeting, beneath the cushions of furniture, and wherever else the pet rests, sleeps, or spends time. When treating premises, thorough attention to these areas is crucial.

After hatching, the eggs develop into tiny, worm-like larvae that remain hidden beneath carpet fibers, furniture cushions, and other protected

areas. The larvae feed mainly on the feces (dried blood) expelled by the adults which accumulates, along with the eggs, in areas where pets tend to rest or spend time. Before becoming adult fleas, larvae transform into pupae within a silk-like cocoon surrounded by bits of debris. Pupae remain inside the cocoon for 1 to 4 weeks. However, it might take longer for them to emerge if conditions become unfavorable, for example when a flea-infested home becomes vacant. The cocoon is also impervious to insecticides—another reason some fleas may persist for an extended period, even after the pet and home are treated.



Fig. 3: Flea feces appear as dark, pepper-like specks on the fur of the animal.

## Treatment of Pets

The traditional approach for battling fleas typically involved concurrent treatment of both the pet and the premises. Revolutionary new products for eliminating fleas on pets have led to rethinking this long held approach.



Fig. 4: Several effective products are available for preventing and eliminating fleas on pets.

Products for treating dogs and cats are available in the form of oral medications and topical “spot-on” solutions, as well as sprays, collars, and shampoos. Be sure to read the product label to ensure you are purchasing the correct formulation and dosage for your pet. Some flea products should not be used on cats, while others are not approved for puppies and kittens. Some flea treatments also control ticks and internal parasites such as heartworms. **It is usually prudent to consult a veterinarian for the most appropriate treatment for your pet.** Veterinarians also tend to know which products are performing well in their particular locale. Products that worked well in the past may be less effective due to flea populations developing resistance to the insecticide—similar to how bacteria become resistant to some antibiotics. Never treat pets with the same products used to treat carpeting or the yard.

The most effective flea medications today tend to be in the form of oral/chewable tablets or topically applied liquids known as spot-ons. Different dosages are available based on the weight of the animal.

**Topical Solutions (Spot-ons)** – This form of treatment involves applying a few drops of material along the pet’s back or between the shoulder blades. Popular spot-on products approved for use on both dogs and cats include Frontline®/Frontline Plus, Advantage® II, Revolution®, and Vectra®. Applied monthly, each controls adult fleas as well as flea eggs.

**Oral/Chewable Tablets** – Other popular and effective flea medications are administered orally, usually as a chewable tablet. The products work systemically, killing fleas, and in some cases ticks, within hours of ingestion. Examples include Comfortis® and Trifexis® given monthly, and the highly effective group of products known as isoxazolines — Simparica™ and NexGard® administered monthly and Bravecto® every 3 months. Chewable forms of Bravecto, NexGard and Simparica are labeled for



dogs only. Bravecto® also is sold as a topical solution for both dogs and cats.

The reason these products are so effective is that they kill adult fleas quickly, within 24 hours of jumping on the animal. Moreover, the high level of potency is retained until the next dose is administered. As a result, adult fleas are no longer able to reproduce and deposit eggs into the home environment. Because the products kill biting fleas quickly, pets are less likely to experience itching, irritation, and flea allergy dermatitis.

Provided all pets remain treated, the infestation will be driven to extinction as developing fleas in the home environment emerge, jump on pets, and are killed. With severe infestations, eradication may take several weeks but can be accelerated by concurrent treatment of the premises (*see “Treatment of Premises” below*).

**Preventing Future Infestations-** Pets are at continual risk of picking up new fleas at the kennel, pet groomer, or while moving through yards and neighborhoods. Opossums, raccoons and other wildlife may “seed” fleas into these outdoor environments as well. The best way to avoid future household infestations is to maintain pets on a preventive treatment regimen of products like those mentioned above. Whether the interval is seasonal (e.g., summer and fall), or year round would depend on locale. Consequently, any stray fleas pets happen to pick up are killed before laying eggs and infestations never become established.

## **Treatment of Premises**

To hasten elimination of fleas within the home, it may be desirable to treat the premises along with the pet. This is especially true with severe infestations when pets and people are suffering irritation from bites.

Before such treatment, the pet owner should:

1. Remove all toys, clothing, and stored items from floors, under beds, and in closets. This step

is essential so that all areas will be accessible for treatment.

2. Remove pet food and water dishes, cover any fish tanks, and disconnect their aerators.

3. Wash pet bedding.

4. **VACUUM.** Vacuuming removes many of the eggs, larvae and pupae developing within the home. Vacuuming also stimulates fleas to emerge sooner from their insecticide-resistant cocoons, thus hastening their exposure to treatments. By raising the carpet nap, vacuuming improves the insecticide's penetration down to the base of the carpet fibers where developing fleas live. Vacuum thoroughly, especially areas where pets rest or sleep. Don't forget to vacuum along edges of rooms and beneath furniture, cushions, beds, and throw rugs. After vacuuming, seal the vacuum bag in a garbage bag and discard it in an outdoor trash container.



Fig. 5: Vacuuming is an important step when treating the premises for fleas.

**Insecticide Application** – Always read and follow instructions on the container. Many different products are available for home flea treatment. The most effective ones contain ingredients such as permethrin, imidacloprid, or dinotefuran that are lethal to the biting adult stage, and an “insect growth regulator” (e.g., methoprene, pyriproxyfen) that halts development of flea eggs and larvae. Householders will need to consult the “active ingredients” panel on the product label to

determine if these are present. Popular consumer brands containing such ingredients include Raid Flea Killer Plus® and Ortho® Home Defense. Professional versions sold online include Precor 2000® Plus Premise Spray, PT Alpine® Flea Insecticide, PT Ultracide® Flea Insecticide, and Nyguard® Plus Flea and Tick Premise Spray. Most householders will find aerosols more convenient to use than liquids. Carpets and other surfaces treated with aerosols also tend to dry more quickly.

Application should be thorough and include all likely areas of flea development. Carpets, throw rugs, under and behind beds and furniture, and beneath sofa cushions on which pets sleep should all be treated. Pay particular attention to where pets spend much of their time since this is where most of the eggs, larvae and pupae will be concentrated. For example, if the family cat sleeps on a chair or hides under a bed, these areas should be treated as well. Hardwood, tile and concrete floors generally do not need to be treated, but should be vacuumed. People and pets should remain off treated surfaces until the spray has dried. This may take a few hours depending on carpet type, ventilation, and method of application (aerosols tending to dry faster than liquids).



Fig. 6: When treating the premises, pay particular attention to areas where pets sleep and spend time.

Even after treatment, expect to see some fleas for a few weeks or longer. These are often newly emerged adults, which have not yet succumbed to the insecticide. Instead of retreating

immediately, continue to vacuum. As mentioned earlier, vacuuming stimulates insecticide-resistant flea pupae/cocoons to hatch, bringing emerging adults into contact with the treatment sooner. If adult fleas continue to be seen beyond 4 weeks, retreatment of the premises and/or pets may be necessary. Homeowners not wanting to treat premises themselves can enlist the services of a professional pest control firm.

A form of treatment NOT recommended for fleas involves using total-release insect foggers, sometimes referred to as “bug bombs”. While insecticide foggers require little effort to use, they are seldom effective against fleas or other household pests. This is partly because the ingredients are released upwards into the air and often do not reach into hidden areas of flea development. Besides their lack of effectiveness, the ingredients in total-release insect foggers may be flammable when dispensed near open flame. (For more on these non-recommended products, see University of Kentucky Entomology Entfact-643, *Limitations of Home Insect Foggers*.)



Fig. 7: Insecticide foggers (“bug bombs”) are not recommended for controlling fleas.

**Flea Traps** - Flea traps utilizing a light and a glue board can be useful in capturing adult fleas and monitoring the status of treatment. The traps will not eliminate an infestation unless used in combination with other methods. One of the most effective flea traps on the market uses an alternating on-off (green) light to simulate the

shadow of a passing animal. Research has shown that fleas respond to green light more than other wavelengths. The device, myFleaTrap®, can be purchased online.



**Fig. 8:** Traps with an intermittent green light are very attractive to adult fleas emerging in homes.

## Treatment of Yard

Most flea problems can be eliminated by treating the pet and if needed the interior of the home. If pets spend most of their time outdoors, it may also be useful to treat the yard. One way to assess if the yard (or other areas) is flea-infested is to walk the property wearing white athletic socks, pulled high on the leg. If adult fleas are present, they will be seen against the white background of the socks.



**Fig. 9:** White socks can help reveal if adult fleas are present in an area.

Similar to indoor treatments, outdoor treatments should focus on areas where pets rest, sleep, and

run, e.g., doghouse and kennel areas, along fences, under decks, and next to the foundation. It is seldom necessary to treat the entire yard, or areas exposed to full sun since these areas are less preferred for flea development. Insecticide formulations containing an insect growth-regulating ingredient such as pyriproxyfen (Archer® Insect Growth Regulator, NyGuard® IGR Concentrate) prevent hatching/development of flea eggs and larvae for several months. Diluted in water, the insecticides can be applied with a hose-end or pump-up sprayer. Such treatments can also help prevent/suppress fleas in commercial kennels and animal shelters.

## Fleas in the Absence of Pets

As mentioned earlier, animals other than pets can harbor fleas. When fleas are infesting a home and no pets are present, raccoons, opossums, skunks or squirrels often are the culprit. A family of raccoons or opossums in the attic or chimney, or a skunk or feral cat living beneath a home can be a cryptic source of fleas entering the living spaces. In such cases, the feral animals should be removed by a nuisance wildlife or pest control professional and the home treated in the manner above.

*Always read and follow label directions and the advice of your veterinarian. Where trade names are used, no endorsement is intended, nor criticism implied of similar products not named.*

Revised: 6/18

**CAUTION:** Some pesticides mentioned in this publication may not be legal in your area of the country. If in doubt, please consult your local cooperative extension service or regulatory agency. Furthermore, **ALWAYS READ AND FOLLOW LABEL DIRECTIONS FOR THE PRODUCT YOU ARE USING.**

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Orange County

## Mosquito and Vector Control District

*A Public Health Agency Serving Orange County Since 1947*

### Conference and Meeting Report

*Staff of the Orange County Mosquito and Vector Control District and its Board of Directors attend a variety of educational seminars, conferences and symposia annually. This report provides a brief summary of the event attended, and the organizational value of that attendance to the District.*

Staff Name and Title: Lora Young, District Manager

Name of Conference/Event: CSDA Legislative Conference

Date: May 16, 2023 – May 17, 2023

Location: Sacramento, California

On May 16 and 17, 2023, I attended the CSDA Legislative Advocacy Conference in Sacramento. CSDA Legislative Conference is a great opportunity to meet with other special districts that provide local services and discuss legislation that may impact governance, as well as special districts programs.

This year CSDA legislative staff reviewed over 2,000 pieces of legislation that may have an impact on special districts. Legislation ranged from Brown Act rules, teleconferencing ability of local government, regulations on IT and websites, surplus land acts, infrastructure regulations and other topics. There was also a variety of speakers, including legislators, lobbyists, and other state elected officials who participated and discussed the current climate in Sacramento, funding opportunities for underrepresented communities and areas and general policy.

During the event I was able to meet with Assemblywoman Laurie Davies, staff from Assemblywoman Quirk-Silva's office and staff from Assemblyman Chen's office. During these meetings, I was able to discuss the need for additional funding for mosquito control, specifically in addressing the growing invasive *Aedes* population and threat of new mosquito-borne diseases and how current infrastructure requirements would impact District operations. I also discussed with CSDA advocacy how teleconferencing assisted the District during the pandemic and how new legislation on collective bargaining for temporary employees would impact District operations. Overall, the conference was a valuable resource that allowed me to get more in-depth knowledge on what legislation may impact the District and provide CSDA staff with perspective on legislation they are currently trying to amend.

Date: May 31, 2023

Signed: 

Print Name: Lora Young



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