

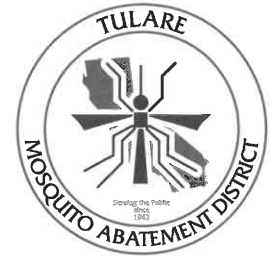
BOARD OF TRUSTEES

Pat Nunes
City of Tulare
Robert Uchita
County of Tulare
Robert Clark
County of Tulare
Stan Creelman
County of Tulare
Charlie Pitigliano
County of Tulare
Charles Mayer
City of Visalia

TULARE MOSQUITO ABATEMENT DISTRICT

District Headquarters: Mefford Field - Tulare
6575 Dale Fry Rd Tulare, CA 93274
PH (559) 686-6628 FAX (559) 686-2013
Email: TulareMosquito@gmail.com
www.tularemosquito.com

GENERAL MANAGER
Michelle Dempsey
OPERATIONS DIRECTOR
Jacob Davis



The Tulare Mosquito Abatement District Board of Trustees Meeting will be held on Tuesday, August 9, 2022 at 1:00 p.m. at the District office located at Mefford Field 6575 Dale Fry Rd, Tulare, CA

AGENDA

1. Citizen Comments: At this time the Board of Trustees will take input from citizens on items they wish to address that are within the Board's jurisdiction. However, the Board cannot legally discuss or take action at this meeting on comments received.
2. Review Minutes of the July 12, 2022 Board of Trustee Meeting
3. Payment of Check Numbers **6925 - 6954**
Payment of Direct Deposit Numbers **DD 1436 - DD 1447**
Electronic Fund Transfers (EFTPS) from Union Bank to the IRS and EDD for Social Security, Medicare, Federal and State Tax Payments. E Debit payments from the District's Union Bank account. Claim number **21938** Transfer of Funds from Tulare County Fund #778 to the District's Union Bank Account # *****4408.
4. Discussion, Decision and Action to approve Engagement Letter from Adair & Evans for FY 21/22 Audit
5. CalPERS Health Rates for 2023
6. Unfunded Accrued Liability for FY 22/23
7. Discussion, Decision and Action to approve Policy Manual Review and Update with CPS HR Consulting.
8. District activity to date
9. Manager's Report
 - a. CSDA Annual Conference ~ August
 - b. SOVE Annual Conference ~ September
 - c. CalPERS Educational Forum ~ October
10. Meeting Adjourned

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE TULARE MOSQUITO ABATEMENT DISTRICT, HELD AT THE OFFICES OF THE DISTRICT, MEFFORD FIELD, TULARE, CALIFORNIA ON THE 12th DAY OF JULY 2022, AT THE HOUR OF 1:00 P.M. OF SAID DAY

Present at the meeting called at 1:00 p.m. at the place above designated were: Robert Clark, presiding, Robert Uchita, Pat Nunes, Stan Creelman and Chuck Mayer. Charlie Pitigliano was absent. Also present at the Board Meeting were Michelle Dempsey, General Manager, Jacob Davis, Operations Director, and Chad M. Lew, counsel for the District.

Agenda Item No. 1: Citizen Comments.

Robert Clark opened the floor to citizen comments, but there were no comments from the public.

Agenda Item No. 2: Review Minutes of June 14, 2022 Board of Trustee Board Meeting.

The minutes of the meeting held on June 14, 2022, were presented to the board in writing and reviewed. Upon a motion made by Pat Nunes, seconded by, Robert Uchita, and unanimously carried, the minutes of the board meeting held on June 14, 2022, were approved as presented.

Agenda Item No. 3: Payment of Check Number 6897 - 6924, Payment of Direct Deposit Numbers DD 1424 - DD 1435; Electronic Fund Transfers (EFTPS) from Union Bank to the IRS for Social Security, Medicare and Federal Tax Payments, Union Bank Charges and Credits, and Claim Number 21937 a Transfer of Funds form Tulare County Fund #778 to the District's Union Bank Account #*****4408.

The board members reviewed the District's Union Bank checking account, check numbers 6897 - 6924, payment of direct deposit numbers DD 1424 - DD 1435, the electronic fund transfers (EFTPS) for payment of Social Security, Medicare and Federal Tax Payments to the IRS, the electronic debit payments from the District's Union Bank account, and claim number 21937 in the sum of \$118,796.34, which were transfers from the District's Tulare County Fund #778 to the District's Union Bank account number ending in 4408. Upon a motion duly made by Charles Mayer, seconded by Stan Creelman, and unanimously carried, the Union Bank checking account, check numbers 6897 - 6924, payment of direct deposit numbers DD 1424 - DD 1453, the electronic fund transfers (EFTPS) for payment of Social Security, Medicare and Federal Tax Payments to the IRS, the electronic debit payments from the District's Union Bank checking account, and the transfer from the District's Tulare County Fund #778 to the District's Union Bank account number ending in 4408, by Claim Number 21937 in the sum of \$118,796.34 were approved.

Agenda Item No. 4: Final FY 22/23 Budget Submitted to Tulare County.

Michelle advised the board that the approved budget of the District for fiscal year 2022/2023 was submitted and accepted by the County of Tulare.

Agenda Item No. 5: Discussion on Human Resource Information.

Michelle discussed with the board the need to hire an outside company to assist or completely handle human resources for the District. After discussion and questions, the board did not believe that the District needed to retain outside services to assist or directly handle human resources for the district. Michelle reminded the board that the District does have resources available to it currently.

Agenda Item No. 6: District Activity to Date.

Jacob provided the board with a review of the District activity to date. He advised the board that the District was halfway through its planned WALs program, and reviewed the surveillance and service requests to date.

Agenda Item No. 7: District Transparency Certificate of Excellence Information.

Michelle reviewed with the board the requirements necessary to receive the District Transparency Certificate of Excellence from the Special District Leadership Foundation. She advised if the District desires to pursue attainment of said Certificate that the cost is free, but that the District would need to craft and adopt some additional policies. Michelle advised she would work on this in conjunction with the review and revision of the District's policy manual.

Agenda Item No. 8: Manger's Report

- a. Valley Air Pollution Grant Received for the Tuatara - Michelle informed the board that the District was reimbursed the cost of the Tuatara via the grant from the Valley Air Pollution Control District.
- b. US Bank - Visa Card - Quarter 1 Rebate Check - Michelle advised the board that the District received a rebate in the sum of \$331.86.

Agenda Item No. 9: Meeting Adjourned.

There being no further business before the board, upon a motion duly made by Stan Creelman, seconded by Pat Nunes, and unanimously carried, the meeting was adjourned at 2:04 p.m.

SECRETARY

Agenda Item #3

Expenses 7/15/2022

Union					
Check #'s					Expenses
EFTPS					
E Debits					
	Full Time Employees				
DD1436	Michelle Dempsey		3,906.38		6001
DD1437	Jacob Davis		2,776.96		6001
DD1438	Jorge Lopez		2,378.96		6001
DD1439	Quirino Valencia		2,421.79		6001
DD1440	Victor Zamora		2,358.83		6001
DD1441	Sheri Davis		2,653.72		6001
	Part Time Employees				
6925	John Coleman		1,506.08		6005
6926	Justin Manning		1,533.04		6005
6927	Rene Rodriguez		1,506.08		6005
6928	David Servi		1,511.98		6005
6929	Ryan Stallings		1,598.28		6005
6930	Quirino Valencia III		1,592.14		6005
EFTPS	CA Emp Dev Dept	UI, ETT, SDI & PIT	1,374.65		6004
6931	Choice Builders	Monthly premium for employee Dental Vision & Life Insurance	627.15		6004
6932	Stan Creelman	Board Meeting 07/12/2022	100.00		6008
6933	Charles Mayer	Board Meeting 07/12/2022	100.00		6008
6934	Bob Clark	Board Meeting 07/12/2022	100.00		6008
6935	Bob Uchita	Board Meeting 07/12/2022	100.00		6008
6936	Pat Nunes	Board Meeting 07/12/2022	100.00		6008
EFTPS	CalPERS (Employee)	Employee Additional 457 Roth	475.00		6011
EFTPS	CalPERS (Employee)	Employee Additional deferred contribution	500.00		6011
EFTPS	CalPERS (Retirement)	PERS Retirement contribution Employer & Employees	3,444.09		6011
EFTPS	CalPERS	Unfunded Accrued Liability (UAL) Classic & PEPRA	29,486.00		
EFTPS	Union Bank	Federal Inc Tax. Empe, Empr Medicare & SS	7,381.42		6012
6937	Insurance Company of the West (ICW)	Workers' Compensation Annual Premium 2022/23	25,450.00		7001
6938	Adapco	Teknar SC ~ Tote #4	8,696.30		7010
6939	SDRMA	Prorated Invoice for Electric Vehicles 2021/22 Policy	208.96		
6940	Big Brand Tire & Service	New Tire - Truck #14	261.62		
6941	G.V. Burrows	Vehicle Fuel - 720.7 Gallons	4,073.38		7022
6942	McCormick, Kabot & Lew	Conferences with Michelle: Salary Schedule, Agenda, TMAD Policies	4,500.00	4,950.00	7043
		Employee Disciplinary Procedures.			
		Board Meeting 7/12/2022	300.00		
6943	Total Compensation Systems., Inc.	GASB 75 Roll-Forward Valuation (2nd Installment)		675.00	
6944	City of Tulare	Land Rent	774.00	927.01	7062
		Water & Refuse Pickup Service	153.01		7081
E debit	Union Bank	Direct Deposit Fee		10.50	7036
				114,785.29	

EXPENSES 7/31/2022

6001 Transfer Funds from Salaries and Benefits FY 21/22 Budget
 7000 Transfer Funds from Services and Supplies FY 21/22 Budget

151,017.61
 37,738.79
 188,756.40

Check #'s

			Expenses	
EFTPS				
E Debits	Full Time Employees			
DD1442	Michelle Dempsey		3,906.40	6001
DD1443	Jacob Davis		2,776.96	6001
DD1444	Jorge Lopez		2,378.95	6001
DD1445	Quirino Valencia		2,421.80	6001
DD1446	Victor Zamora		2,358.84	6001
DD1447	Sheri Davis		2,653.73	6001
	Part Time Employees			
6945	John Coleman		1,506.07	6005
6946	Justin Manning		1,533.04	6005
6947	Rene Rodriguez		1,506.08	6005
6948	David Servi		1,512.00	6005
6949	Ryan Stallings		1,598.26	6005
6950	Quirino Valencia III		1,592.13	6005
EFTPS	CA Emp Dev Dept	UI, ETT, SDI & PIT	1,325.63	6004
EFTPS	CalPERS (Health)	Monthly Health Premium - June 2022	16,826.84	6004
6951	AFLAC (Employee)	Employee Additional Health Pre-Tax	300.32	337.92
		Employee Additional Life After Tax	37.60	6004
EFTPS	CalPERS (Employee)	Employee Additional 457 Roth	475.00	6011
EFTPS	CalPERS (Employee)	Employee Additional deferred contribution	500.00	6011
EFTPS	CalPERS (Retirement)	PERS Retirement contribution Employer & Employees	3,444.09	6011
EFTPS	Union Bank	Federal Inc Tax. Empe,Empr Medicare & SS	7,381.36	6012
6952	G.V. Burrows	Invoice #109614 - 12 gallons motor oil	346.99	3,800.11
	G.V. Burrows	Invoice #109231 - 629.4 gallons gasoline	3,453.12	7021
6953	MVCAC	Annual Membership Dues 2022/23	9,500.00	7027
E debit	Union Bank Charges	7/31/2022 Statement	538.15	
		S.C. Edison Monthly electric bill	453.71	7081
		SoCalGas Monthly gas bill	18.94	7081
		Direct Deposit Fee	10.50	7036
		Union Bank - Positive Pay monthly maintenance fees	55.00	7036
	U.S.Bank Charges & Credits	7/18/2022 Statement		
6954			\$ 4,097.76	
	Morris Levin & Son	Single Cut Key (x2)	7.04	7001
	YOSEMITE LINEN	Employee Uniforms/Laundry - June	806.68	7004
	STREAMLINE	Monthly Website July	200.00	7005
	CARMINE	Monthly Tier for GPS - July	339.83	7005
	VERIZON Wireless	Field Phones	70.38	7005



ADAIR & EVANS

an Accountancy Corporation

Lance E. Morris, CPA
David T. Eddy, CPA
Tim A. Dodson, CPA
Garry W. Riezebos, CPA
Michael J. Semas, CPA

Racquel Avila, CPA
Amanda Burlingame, CPA
Amy Deschenes, CPA
Kathy L. Hamada, CPA
John M. Oppedyk, CPA
Bret P. Stuber, CPA
Emily M. Dupree, EA
Janice Gish-Snow, CRTP

June 1, 2022

To the Board of Directors
Tulare Mosquito Abatement District
6575 Dale Fry Road
Tulare, California 93274-9073

We are pleased to confirm our understanding of the services we are to provide Tulare Mosquito Abatement District (the "District") for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the general fund, and the disclosures, which collectively comprise the basic financial statements of Tulare Mosquito Abatement District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule
- 3) Proportionate Share of Net Pension Liability
- 4) Schedule of Contributions
- 5) Schedule of Changes in Net OPEB Asset and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies Tulare Mosquito Abatement District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

Audit Scope and Objectives (continued)

- 1) Property Tax Revenues
- 2) Insurance Coverage

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the State Controller's *Minimum Audit Requirements for California Special Districts*, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Auditor’s Responsibilities for the Audit of the Financial Statements (continued)

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions, as needed. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding and they may bill you for responding to this inquiry.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District’s compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will assist in preparing the financial statements of Tulare Mosquito Abatement District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also prepare the Special Districts’ Financial Transactions Report required by the California State Controller’s Office, Division of Special Districts.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report.

Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

Garry Riezebos is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately September 1, and to issue our reports no later than January 31, 2023.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$11,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Tulare Mosquito Abatement District's financial statements. Our report will be addressed to the Board of Directors of Tulare Mosquito Abatement District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

June 1, 2022
Tulare Mosquito Abatement District
Page six

Reporting (continued)

We appreciate the opportunity to be of service to Tulare Mosquito Abatement District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



ADAIR & EVANS
An Accountancy Corporation

RESPONSE:
This letter correctly sets forth the understanding of Tulare Mosquito Abatement District.

Signature

Title

Date

CalPERS Announces Health Plan Premiums for 2023

July 12, 2022

Communications & Stakeholder Relations

Contact: Deb Reyman, Information Officer

(916) 795-3991 - newsroom@calpers.ca.gov

SACRAMENTO, Calif. – The CalPERS Board of Administration today approved health plan premiums for calendar year 2023, at an overall premium increase of 6.75%.

Overall premiums for CalPERS' Medicare Advantage plans decreased for the third straight year.

Members enrolled in CalPERS' Basic (non-Medicare) Health Maintenance Organization (HMO) plans will see an average premium increase of 4.35%. Preferred Provider Organization (PPO) Basic plan members will see an overall increase of 15.76%.

"We pressed our health plans to sharpen their pencils and deliver the best premiums possible for our members," said Rob Feckner, chair of the Pension & Health Benefits Committee. "We focused on giving our members even more choices of plans offering lower out-of-pocket costs while also adding benefit designs focused on equity and high-quality care."

Cost drivers for the overall 2023 premium increase include medical inflation, pharmaceutical inflation, and buydown adjustments made to 2022 premiums.

The Basic plan premiums include risk mitigation approved by the board in November 2020. The risk mitigation strategy prices premiums based on the value of their benefits and network instead of the mix of healthy or unhealthy lives in a plan. The approach is expected to result in smoother and more predictable premium changes across the Basic portfolio in future years.

The following chart represents the overall percentage premium change for each health plan, between 2022 and 2023 using the state, single-party premium.

Basic Plans	% Premium Change
Anthem Blue Cross Select HMO	+6.58%
Anthem Blue Cross Traditional HMO	-6.80%
Blue Shield Access+ HMO and EPO	-6.40%
Blue Shield Trio HMO	+2.42%
Health Net Salud y Más	+29.88%
Health Net SmartCare	-1.36%
Kaiser Permanente	+5.97%
Kaiser Permanente Out-of-State	+1.45%
PERS Gold PPO	+17.79%
PERS Platinum PPO	+14.48%
Sharp Performance Plus	+9.40%
Total Basic Weighted Average Change	+7.21%

Medicare Plans	% Premium Change
Anthem Medicare Preferred	+14.83%
Blue Shield Medicare	+2.49%
PERS Gold Medicare Supplement PPO	+4.05%
PERS Platinum Medicare Supplement PPO	+9.97%
Sharp Direct Advantage	-5.33%
UnitedHealthcare Group	+1.71%
UnitedHealthcare Group Edge	+3.02%
Western Health Advantage	+5.13%
Total Medicare Weighted Average Change	+3.69%

“Our HMO and managed Medicare plan premium increases are well below national benchmarks for premium inflation,” said Don Moulds, chief health director, CalPERS. “For Medicare Advantage, our premiums actually went down for the third straight year. The investments we’ve made to spark plan competition by adding more affordable narrow network products and Medicare Advantage plans is paying dividends as our members benefit from more choices. We also understand the impact that rising health care costs have on our members and we’re diligently working on strategies to curb future costs, particularly for our PPO products.”

New health plans, service expansions, and benefit design changes for 2023 were approved by the board in November 2021. Highlights of the changes for 2023 include:

- Blue Shield Access+ Exclusive Provider Organization (EPO) plan expansion into 11 counties: Alpine, Calaveras, Inyo, Lake, Modoc, Mono, Plumas, Siskiyou, Tehama, Trinity, and Tuolumne.
- Blue Shield Trio expansion into seven counties: Butte (pending state approval), Kern, Kings, Monterey, Riverside, San Bernardino, and Tulare.
- Basic health plans will include new health equity benefit language for reproductive and fertility care, expanded coverage for medically necessary hearing aids for members under the age of 26, and a new match to a primary care provider for PPO members that does not change the ability to see a specialist.

More information on the [2023 health plan changes](#) and premiums for the HMO, PPO, and Association plans are available on the CalPERS website.

The 2023 Basic and Medicare premiums for the three association plans offered within the CalPERS health program will increase 4.01% and decrease 2.08%, respectively. The association boards independently negotiate the plan premiums and benefit designs for their dues-paying members.

CalPERS members can change health plans during the annual Open Enrollment period, September 19 to October 14, 2022. Open Enrollment information will be available on the CalPERS [website](#) and through members’ [myCalPERS](#) accounts beginning September 12, 2022.

Premiums will take effect January 1, 2023.

Agenda Item # 6



P.O. Box 942715, Sacramento, CA 94229-2715
 888 CalPERS (or 888-225-7377) | Fax: (800) 959-6545
 TTY: (877) 249-7442
www.calpers.ca.gov

California Public Employees' Retirement System

July 01, 2022

Michelle Dempsey-Robinson
 Tulare Mosquito Abatement District
 6575 DALE FRY RD.
 TULARE, CA 93274-9073

Business Unit: 1900
 CalPERS ID:
 Invoice Number: 100000016852807
 Invoice Date: July 01, 2022
 Payment Due Date: July 31, 2022

Description	Amount				
<p>Annual Unfunded Accrued Liability as of the June 30, 2020 Actuarial Valuation for Rate Plan Identifier 1234.</p> <p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability Contribution Amount.</p> <p>Your agency's monthly amount due toward the Unfunded Accrued Liability is:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Amount</td> <td style="width: 40%;">Due Date</td> </tr> <tr> <td>\$2,312.50</td> <td>July 31, 2022</td> </tr> </table>	Amount	Due Date	\$2,312.50	July 31, 2022	
Amount	Due Date				
\$2,312.50	July 31, 2022				
<p>If you would like to prepay the entire Annual Payment toward your Plan's Unfunded Accrued Liability, you can submit the Annual Lump Sum Prepayment amount of \$26,827.00 to the invoice number above by July 31, 2022 instead of the monthly amount listed.</p>					
<p>Please refer to the June 30, 2020 Actuarial Valuation report for the details of this calculation. Reports are available at CalPERS On-Line or by visiting www.mycalpers.ca.gov</p> <p>Unfunded Accrued Liability contributions are to be paid in full by the payment due date each month. Payments that are not received in full on or before this date will be assessed interest on the total outstanding balance due (Public Employees' Retirement Law § 20572 (b)). Please note that this monthly statement is a demand for payment in accordance with Public Employees' Retirement Law § 20572 (a).</p> <p>For questions concerning your invoice, please call our CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377) and ask to be referred to the Financial Office.</p>					
Total Due	\$2,312.50				



P.O. Box 942715, Sacramento, CA 94228-2715
 888 CalPERS (or 888-225-7377) | Fax: (800) 959-6545
 TTY: (877) 249-7442
www.calpers.ca.gov

California Public Employees' Retirement System

July 01, 2022

Michelle Dempsey-Robinson
 Tulare Mosquito Abatement District
 6575 DALE FRY RD.
 TULARE, CA 93274-9073

Business Unit: 1900
 CalPERS ID:
 Invoice Number: 100000018852819
 Invoice Date: July 01, 2022
 Payment Due Date: July 31, 2022

Description	Amount				
<p>Annual Unfunded Accrued Liability as of the June 30, 2020 Actuarial Valuation for Rate Plan Identifier 26798.</p> <p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability Contribution Amount.</p> <p>Your agency's monthly amount due toward the Unfunded Accrued Liability is:</p> <table border="0"> <tr> <td>Amount</td> <td>Due Date</td> </tr> <tr> <td>\$229.17</td> <td>July 31, 2022</td> </tr> </table>	Amount	Due Date	\$229.17	July 31, 2022	
Amount	Due Date				
\$229.17	July 31, 2022				
<p>If you would like to prepay the entire Annual Payment toward your Plan's Unfunded Accrued Liability, you can submit the Annual Lump Sum Prepayment amount of \$2,659.00 to the invoice number above by July 31, 2022 instead of the monthly amount listed.</p>					
<p>Please refer to the June 30, 2020 Actuarial Valuation report for the details of this calculation. Reports are available at CalPERS On-Line or by visiting www.mycalpers.ca.gov</p> <p>Unfunded Accrued Liability contributions are to be paid in full by the payment due date each month. Payments that are not received in full on or before this date will be assessed interest on the total outstanding balance due (Public Employees' Retirement Law § 20572 (b)). Please note that this monthly statement is a demand for payment in accordance with Public Employees' Retirement Law § 20572 (a).</p> <p>For questions concerning your invoice, please call our CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377) and ask to be referred to the Financial Office.</p>					
Total Due	\$229.17				

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CONTACT INFORMATION

Kelly Gonzales
Email: kgonzales@cpsshr.us
Phone: (916) 471-3334

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We work as an extension of your HR team to help build scalability.

- Dedicated Senior Level HR Consultant who knows your business
- One-hour free meet-up when you activate your membership
- 14 hours of consulting that you can use at any point during the year
- Discounted rates for additional services, i.e. training, recruiting, testing, etc.
- Access to HR Basics Kit including checklists to ensure compliance and best practice for major HR functions
- Ability to purchase additional HR consulting hours – members will receive one free half hour for every additional block of five hours purchased



Agenda Item # 8

2022 District Activity

Tulare Mosquito Abatement District

Drone Program

Unmanned Aerial System



The future of Mosquito Control is using drones to conduct precise and cost-effective treatments in the field. We hope to have this program up and running in 2023.



Chemicals Usage

The District has expanded the selection of chemicals being used daily, along with new application techniques. This allows us to better serve our constituents and look at more sources throughout the week.

WALS

Wide Area Larvicide System



This is the District's 3rd year using the WALS Program in our District. There has been a 70% decrease in Service Requests since using this Program. We have expanded the treatment areas each year to better serve our constituents.

Check out our website

TulareMosquito.com

West Nile Virus Control

Weekly Testing of Mosquitoes for WNV	Aerial Photos Green Pools	Bi-weekly Testing of Sentinel Chickens	Individual Yard Inspections Daily
Daily Trapping for Mosquitoes *Gravid Traps *CO2 Traps *BG Traps	Storm Drains * 5,966 In Town *Schools *Cemeteries *New Developments	Public Outreach *Presentations *Door Hangers *Educational Material	In2Care Traps *Home Depot *Lowe's *Schools *Walmart *Nursery's



Tulare Mosquito Abatement District

West Nile Virus Activity to Date

- 0 WNV + Human Cases
- 0 WNV+ Dead Birds
- 6 WNV+ Sentinel Chickens
- 41 Mosquito Pools Tested
- 13 WNV+ Mosquitoes Tested (4 Visalia, 9 Tulare)

562 Square Service Miles Covered

Staff

6 Full-Time.....**90** years of Service

7 Seasonal.....**26** years of Service