

AGENDA

1041st MEETING OF THE BOARD OF TRUSTEES OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

FEBRUARY 8TH, 2017

TIME: 5:00 P.M.
PLACE: Office of the District, 23187 Connecticut Street, Hayward
TRUSTEES: Kathy Narum, President, City of Pleasanton
Elisa Marquez, Vice-President, City of Hayward
Wendi Poulson, Secretary, City of Alameda
Humberto Izquierdo, County-at-Large
P. Robert Beatty, City of Berkeley
Richard Guarienti, City of Dublin
Betsy Cooley, City of Emeryville
George Young, City of Fremont
James N. Doggett, City of Livermore
Eric Hentschke, City of Newark
Jan O. Washburn, City of Oakland
Robert Dickinson, City of Piedmont
Ed Hernandez, City of San Leandro
Ronald Quinn, City of Union City

1. Call to order.
2. Roll call.
3. President Narum invites any member of the public to speak at this time on any issue relevant to the District. (Each individual is limited to five minutes).
4. Introduction of New Board Member Ed Hernandez representing the City of San Leandro (Information only)
5. Approval of the minutes of the 1040th meeting held January 11th, 2017 (**Board action required**)
6. Presentation of the Financial Audit and Memorandum on Internal Controls for Fiscal Year 2015-16 by Nikki Apura of Maze & Associates. (**Board Action Required**).
7. Resolution 1041-1: Approval of new cap for CalPERS Health Benefits fixed to Kaiser Bay Basic Rate 100/90 formula (replacing resolution 1039-1 (100% dependent coverage), 1038-1 (outdated format) and updates Resolution 879-1)). (**Board action required**).
8. Authorization for disposal of fixed assets. The District proposes to sell two surplus vehicles, to be replaced in 2017-18 budget: 2000 Ford Explorer, 2003 Ford Ranger (**Board Action Required**)
9. Presentation of the President's Award Plaque to Past Board President Richard Guarienti by President Kathy Narum (Information only)

10. Financial Reports:

- a. Review of warrants dated January 15, 2016 numbering 032917 through 034717 amounting to \$97,361.80 and warrants dated January 31, 2016 numbering 034817 through 037617 amounting to \$127,536.28 (Information only).
- b. Review of Budget as of January 31, 2017. (Information only).
- c. Investments, Reserves, and Cash Balance as of January 31, 2017.

11. Presentation of the Monthly Staff Report for January 2017 (Information only).

12. Presentation of the Manager's Report for January 2017 (Information only).

- a. CSDA Annual Dinner March 23rd 2017, REDWOOD CANYON
- b. MVCAC Annual Conference: March 26-29 in San Diego
- c. Harassment & Discrimination training left for one trustee
- d. Form 700 FFPP left for 6 trustees
- e. Finance Committee to meet before March 8th Board Meeting
- f. Capital projects update: pesticide shed, database, board room
- g. Seasonal positions open in 4 areas (Operations, Lab, PR/ Education, IT/Office)

13. Board President asks for reports on conferences and seminars attended by Trustees.

14. Board President asks for announcements from members of the Board.

15. Board President asks trustees for items to be added to the agenda for the next Board meeting.

16. Adjournment.

RESIDENTS ATTENDING THE MEETING MAY SPEAK ON ANY AGENDA ITEM AT THEIR REQUEST.

Please Note: A copy of this agenda is also available at the District website, www.mosquitoes.org or via email by request. Alternative formats of this agenda can be made available for persons with disabilities. Please contact the district office at (510) 783-7744, via FAX (510) 783-3903 or email at acmad@mosquitoes.org to request an alternative format.

Agenda item: 1041.4

MINUTES

1040th MEETING OF THE BOARD OF TRUSTEES
OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
JANUARY 11TH, 2017

TIME: 5:00 P.M.
PLACE: Office of the District, 23187 Connecticut Street, Hayward
TRUSTEES: Richard Guarienti, President, City of Dublin
Kathy Narum, Vice-President, City of Pleasanton
Robert Dickinson, Secretary, City of Piedmont
Humberto Izquierdo, County-at-Large
Wendi Poulson, City of Alameda
P. Robert Beatty, City of Berkeley
Betsy Cooley, City of Emeryville
George Young, City of Fremont
Elisa Marquez, City of Hayward
James N. Doggett, City of Livermore
Eric Hentschke, City of Newark
Jan O. Washburn, City of Oakland
Ed Hernandez, City of San Leandro
Ronald Quinn, City of Union City

Board President Guarienti called the regularly scheduled Board meeting to order at 5:00 P.M.

Trustees Guarienti, Narum, Izquierdo, Poulson, Cooley, Young, Marquez, Doggett, Hentschke, and Washburn were present; Trustees, Dickinson, Beatty, Hernandez, and Quinn were absent.

Board President Guarienti invited members of the public to speak on any issue relevant to the District, Colleen Haley was present and introduced herself as the new California Special District Association Public Affairs Field Coordinator.

The Board approved the minutes of the 1039th meeting held December 14th, 2016. (Washburn, Doggett)– unanimous; Trustees Narum, Izquierdo-abstained.

The Board elected Trustees Narum as Board President, Trustee Marquez as Vice-President, and Trustee Poulson as Secretary. The gavel was then passed from former Board President Guarienti to newly elected Board President Narum (Washburn, Hentschke) – unanimous

After an explanation by the District Manager the Board approved the 2017 Board Meeting Calendar (Marquez, Guarienti)– unanimous.

During a review of the 2017 committee assignments by the District Manager, Trustee Cooley volunteered to join the Finance committee while asking if having five members is a problem. Board President Narum responded that any number less than eight (a quorum) is acceptable without noticing the meeting. Trustee Marquez asked the Green Initiatives title be changed to Sustainability. Trustee Washburn noticed a typo in the letterhead (Trustee Donahue has since been replaced by Trustee Cooley) and volunteered for the Sustainability Committee, along with Trustees Marquez, Izquierdo, and Poulson. Trustee Marquez mentioned a formerly expressed interest to be on this committee by Trustee Dickinson, who is absent; this will be confirmed by the District Manager.

The Board reviewed warrants dated December 15, 2016 numbering 027617 through 029717A amounting to \$97,105.51, and warrants dated December 31, 2016 numbering 029717 through 032817 amounting to \$118,262.16.

The Board reviewed the budget summary received as of December, 31th, 2016. Trustee Guarienti indicated a mistake in the numbered month (5th, rather than 6th for December in the fiscal year).

The District Manager presented the Staff report for December 2016. Trustee Guarienti asked for consistency when referring to the Hayward Marsh as the Marsh at the Hayward Regional Shoreline. Trustee Washburn suggested a study be made on the hatching patterns of *Aedes squaminger* affected by water and mud inundation. He also commented on the high-quality of the lab data used in the forthcoming research papers while suggesting a sub-title change from "Temporal Pattern of Adult Activity and Resistance to Pesticides" to "Resistance to Pesticides and Temporal Pattern of Adult Activity". Trustee Washburn also inquired about the survival rate of mosquitofish delivered during the colder months. The District Manager replied that the District mosquitofish may be heartier than others since they are bred in non-heated water. Board President Narum requested that mosquitofish be brought to the upcoming Pleasanton City Council Meeting presentation.

The District Manager presented the Manager's report for December 2016. Board President Narum added that the financial assumptions of CalPERS may be worse than reported which will require additional payments by employers. Trustee Marquez asked that timeclock staff usage on mobile phone apps only be used on District owned phones. Board President Narum, along with Trustees Guarienti and Poulson expressed interest in attending the annual dinner of Alameda County chapter of the California Special District Association(CSDA). Trustees Izquierdo and Poulson expressed interest in attending the Trustee Leadership Academy in July.

Board President Narum asked for reports on conferences and seminars attended by Trustees. Trustee Washburn gave a Zika virus lecture at the Mendocino Botanical Garden.

Board President Narum asked for announcement from the Board, and then asked for those using Facebook to "like" the District page in order to promote it. The District Manager presented the Board with the official District Transparency Certificate of Excellence awarded from the CSDA.

Board President Narum asked trustees for items to be added to the agenda for the next Board meeting. The District Manager mentioned that a twice-passed resolution related to health benefit reimbursements will have to re-passed in February due to miscommunication between the District and CalPERS. Also, the annual audit should be reported at that time.

The meeting adjourned at 5:35 P.M.

Respectfully submitted,

Approved as written and/or corrected
at the 1041st meeting of the Board of
Trustees held February 8th, 2017

Kathy Narum, President
BOARD OF TRUSTEES

Wendi Poulson, Secretary
BOARD OF TRUSTEES

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
HAYWARD, CALIFORNIA**

**BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2016**

Table of Contents

	<u>Page</u>
Independent Auditor’s Report	1
Management’s Discussion and Analysis	3
Government-wide Financial Statements:	
Statement of Net Position.....	9
Statement of Activities.....	10
Fund Financial Statements:	
Governmental Fund - General Fund Balance Sheet	11
Reconciliation of the Governmental Funds – Balance Sheet With the Statement of Net Position.....	12
Governmental Fund – General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance	13
Reconciliation of the Net Change in Fund Balances – Total Governmental Funds with the Statement of Activities	14
General Fund Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual.....	15
Fiduciary Activities – Statement of Fiduciary Net Position Other Post-employment Benefits (OPEB) Trust Fund	16
OPEB Trust Fund – Statement of Changes in Fiduciary Net Position	17
Notes to Basic Financial Statements	19
Required Supplementary Information:	
Schedule of the Plan’s Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date	40
Cost-Sharing Multiple Employer Defined Pension Plan Schedule of Contributions	41
Post Employment Benefits Plan (OPEB) Schedule of Funding Progress	42

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Alameda County Mosquito Abatement District
Hayward, California

Report on Financial Statements

We have audited the basic financial statements of the governmental activities and the General Fund of the Alameda County Mosquito Abatement District (District), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the Alameda County Mosquito Abatement District, as of June 30, 2016, and the changes in financial position thereof and the budgetary comparisons listed as part of the basic financial statements for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

Management adopted the provisions of Governmental Accounting Standards Board Statement No. 72 – *Fair Value Measurement and Application*, which became effective during the year ended June 30, 2016.

The emphasis of this matter does not constitute a modification to our opinion.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and other Required Supplementary Information related tables be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Mazze & Associates

Pleasant Hill, California
January 27, 2017

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2016
(Unaudited)

This section of Alameda County Mosquito Abatement District's (the District's) basic financial statements presents management's overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2016. We encourage the reader to consider the information presented here in conjunction with the District's basic financial statements, including notes and supplementary information that immediately follow this section, as a whole.

Introduction to the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's audited financial statements, which are comprised of the basic financial statements. This annual report is prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and *Management's Discussion and Analysis – for States and Local Governments*. The Single Governmental Program for Special Purpose Governments reporting model is used which best represents the activities of the District.

The required financial statements include the Government-wide and Fund Financial Statements; Statement of Net Position and Governmental Fund Balance Sheet; Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances; and the Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual-All Governmental Fund Types.

These statements are supported by notes to the basic financial statements. All sections must be considered together to obtain a complete understanding of the financial picture of the District.

The Basic Financial Statements

The Basic Financial Statements comprise the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the District's financial activities and financial position.

The Government-wide Financial Statements provide a longer-term view of the District's activities as a whole, and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the District as a whole, including all of its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all of the District's revenues and all of its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of the District's programs. The Statement of Activities explains in detail the change in Net Position for the year.

All of the District's activities are grouped into Government Activities, as explained below.

The Fund Financial Statements report the District's operations in more detail than the Government-wide statements and focus primarily on the short-term activities of the District's General Fund and other Major Funds. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

Major Funds account for the major financial activities of the District and are presented individually. Major Funds are explained below.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2016
(Unaudited)

The Government-wide Financial Statements

Government-wide Financial Statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the District as a whole.

The Statement of Net Position and the Statement of Activities present information about the following:

Governmental Activities - The District's basic services are considered to be governmental activities. These services are supported by general District revenues such as taxes, and by specific program revenues such as user fees and charges.

Fund Financial Statements

The Fund Financial Statements provide detailed information about each of the District's most significant funds, called Major Funds. The concept of Major Funds, and the determination of which are Major Funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them in total. Instead, each Major Fund is presented individually; the District has no Non-major Funds. Major Funds present the major activities of the District for the year, and may change from year-to-year as a result of changes in the pattern of the District's activities.

In the District's case, the General Fund is the only Major Governmental Fund.

Governmental Fund Financial Statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements.

Comparisons of Budget and Actual financial information are presented for the General Fund.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Analyses of Major Funds

Governmental Funds

General Fund revenues increased by \$175,793 this fiscal year primarily due to the increase in property tax revenue received. Actual revenues were greater than budgeted revenues by \$ 591,898.

General Fund expenditures were \$ 3,032,263, a decrease of \$114,672 from the prior year mainly due to the District not making any contributions to the OPEB trust this fiscal year. Annual operating expenditures were lower than budgeted by \$361,595.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2016
(Unaudited)

Governmental Activities

	<u>Governmental Net Position</u>	
	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
<u>Assets</u>		
Current and other assets	\$ 5,625,074	\$ 4,592,660
Capital assets	2,560,129	2,689,391
Net OPEB asset	2,219,351	
Total assets	10,404,554	7,282,051
Deferred outflows of resources	215,830	163,799
<u>Liabilities</u>		
Current liabilities	223,353	98,462
Net pension liability	2,028,906	2,039,494
Total liabilities	2,252,259	2,137,956
Deferred inflows of resources	563,487	(150,598)
<u>Net Position</u>		
Net investment capital assets, net of debt	2,560,129	2,689,391
Unrestricted	5,244,509	2,769,101
Total net position	\$ 7,804,638	\$ 5,458,492

The District's governmental net position amounted to \$7,804,638 as of June 30, 2016, an increase of \$2,346,146 from 2015. The increase is the Change in Net Position reflected in the Governmental Activities column of the Statement of Activities shown in Table 2 and the prior period adjustment. The District's net position as of June 30, 2016 is comprised of the following:

- Cash and investments of \$5,425,074 and prepaid retirement expense of \$200,000.
- Capital assets of \$2,560,129 net of depreciation charges, which includes all the District's capital assets used in governmental activities.
- Net OPEB asset of \$2,219,351.
- Deferred outflow of resources of \$215,830 and deferred inflow of resources of \$563,484, related to GASB 68 - Accounting and Financial Reporting for Pensions.
- Liabilities, including accounts payable of \$98,759, compensated absences of \$124,597, and net pension liability of \$2,028,906.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2016

(Unaudited)

- Net position invested in capital assets, of \$2,560,129 representing the District's investment in capital assets used in Governmental Activities, net of amounts borrowed to finance that investment. The District has no long term debt.
- Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements or restrictions. The District had \$5,244,509 of unrestricted net position as of June 30, 2016.

The Statement of Activities presents program revenues and expenses and general revenues in detail. All of these are elements in the Changes in Governmental Net Position summarized in the following table.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2016
 (Unaudited)

Table 2
Changes in Governmental Net Position

	Governmental Activities	
	2016	2015
<u>Expenses</u>		
Mosquito control	\$ 3,345,034	\$ 2,260,635
Total expenses	3,345,034	2,260,635
<u>General Revenues</u>		
Property Taxes	1,892,482	1,732,006
Redevelopment distributions	171,178	172,346
Special assessments	1,903,257	1,899,118
Governmental aid (Homeowners Property Tax Relief, State Subvention)	15,662	15,714
<u>Transfer from OPEB trust</u>	149,986	133,188
Miscellaneous	20,963	13,942
Interest income	27,303	38,724
Total revenues	4,180,831	4,005,038
Change in net position	\$ 835,797	\$ 1,744,403

As Table 2 above shows, all of the District's fiscal year 2016 governmental revenue of \$4,180,831 came from general revenues such as taxes and interest.

General revenues are not allocable to programs. General revenues are used to pay for the net cost of governmental programs.

Capital Assets

Detail on capital assets and current year additions can be found in Note 4.

Debt Administration

The District currently does not utilize long-term debt to fund operations or growth.

Economic Outlook and Major Initiatives

The District's financial position continues to be more than adequate. Financial planning is based on specific assumptions from recent trends in property values, State of California economic forecasts and historical growth patterns in the various communities served by the District.

The District continues to face increases in salaries, benefits, fund, pesticides and insurance. There are also calls for changes in property tax allocation from State control to more local control.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2016
(Unaudited)

Contacting the District Financial Management

This comprehensive Annual Financial Report is intended to provide citizens, taxpayers, and creditors with a general overview of the District's finances. Questions regarding this report should be directed to: General Manager of Alameda County Mosquito Abatement District, 23187 Connecticut Street, Hayward, CA, 94545.

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2016

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and investments (Note 3)	\$5,425,074
Prepaid retirement expense	<u>200,000</u>
Total current assets	5,625,074
Non current assets:	
Capital assets, nondepreciable (Note 4)	61,406
Capital assets, depreciable, net of accumulated depreciation (Note 4)	2,498,723
Net OPEB asset (Note 9)	<u>2,219,351</u>
Total non current assets	<u>4,779,480</u>
Total Assets	<u>10,404,554</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related (Note 8)	<u>215,830</u>
Total deferred outflows of resources	<u>215,830</u>
LIABILITIES	
Current liabilities:	
Accounts payable	98,756
Compensated absences (Note 2F)	<u>124,597</u>
Total current liabilities	<u>223,353</u>
Non current liabilities:	
Net pension liability (Note 8)	<u>2,028,906</u>
Total non current liabilities	<u>2,028,906</u>
Total liabilities	<u>2,252,259</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related (Note 8)	<u>563,487</u>
Total deferred inflows of resources	<u>563,487</u>
NET POSITION (Note 2J)	
Net investment in capital assets	2,560,129
Unrestricted	<u>5,244,509</u>
Total Net Position	<u><u>\$7,804,638</u></u>

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Change in Net Position Governmental Activities
Governmental Activities:			
District operations	\$3,345,034		(\$3,345,034)
Total Governmental Activities	\$3,345,034		(3,345,034)
General revenues:			
Property taxes			1,892,482
Redevelopment distributions			171,178
Special assessments			1,903,257
Government aid			15,662
Transfer from OPEB trust			149,986
Interest			27,303
Miscellaneous			20,963
Total General Revenues			4,180,831
Change in Net Position			835,797
Net Position - Beginning, as restated (Note 11)			6,968,841
Net Position - Ending			\$7,804,638

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND - GENERAL FUND
BALANCE SHEET
JUNE 30, 2016

ASSETS

Cash and investments (Note 3)	\$5,425,074
Prepaid retirement expense	<u>200,000</u>
Total Assets	<u><u>\$5,625,074</u></u>

LIABILITIES

Accounts payable	<u>\$98,756</u>
Total Liabilities	<u>98,756</u>

FUND BALANCES

Assigned for capital projects	2,210,527
Assigned for dry period cash	<u>3,315,791</u>
Total Fund Balances	<u>5,526,318</u>
Total Liabilities and Fund Balances	<u><u>\$5,625,074</u></u>

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 Reconciliation of the
 GOVERNMENTAL FUNDS - BALANCE SHEET
 with the
 STATEMENT OF NET POSITION
 JUNE 30, 2016

Total fund balances reported on the governmental funds balance sheet	\$5,526,318
Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:	
CAPITAL ASSETS	
Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.	2,560,129
DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES	
Deferred outflows of resources - pension related	215,830
Deferred inflows of resources - pension related	(563,487)
LONG TERM ASSETS AND LIABILITIES	
The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Funds:	
Current portion of compensated absences	(124,597)
Collective net pension liability	(2,028,906)
Net OPEB asset	<u>2,219,351</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$7,804,638</u></u>

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016

REVENUES	
Property taxes	\$1,892,482
Redevelopment distributions	171,178
Special assessments	1,903,257
Government aid (Homeowners Property Tax Relief, State Subvention)	15,662
Transfer from OPEB trust	149,986
Interest	27,303
Miscellaneous	<u>20,963</u>
Total Revenues	<u>4,180,831</u>
EXPENDITURES	
Salaries and fringe benefits	2,133,833
Materials, supplies and services	780,944
Capital outlay	<u>117,486</u>
Total Expenditures	<u>3,032,263</u>
NET CHANGE IN FUND BALANCE	1,148,568
BEGINNING FUND BALANCE	<u>4,377,750</u>
ENDING FUND BALANCE	<u><u>\$5,526,318</u></u>

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 Reconciliation of the
 NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS
 with the
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2016

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$1,148,568
Amounts reported for governmental activities in the Statement of Activities are different because of the following:	
CAPITAL ASSETS TRANSACTIONS	
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.	(129,262)
NON-CURRENT ITEMS	
The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):	
Compensated absences	(8,149)
Pension expense, net of deferred inflows and outflows	28,911
Salary and benefit expenses related to OPEB	(204,271)
	(183,509)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$835,797

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Property taxes	\$1,616,830	\$1,892,482	\$275,652
Redevelopment distributions	801,014	171,178	(629,836)
Special assessments	1,017,089	1,903,257	886,168
Governmental aid (Homeowners Property Tax Relief, State Subvention)		15,662	15,662
Transfer from OPEB trust	145,000	149,986	4,986
Interest	4,000	27,303	23,303
Miscellaneous	<u>5,000</u>	<u>20,963</u>	<u>15,963</u>
Total Revenues	<u>3,588,933</u>	<u>4,180,831</u>	<u>591,898</u>
EXPENDITURES			
Salaries and fringe benefits	2,183,216	2,133,833	49,383
Materials, supplies and services	985,642	780,944	204,698
Capital outlay	<u>225,000</u>	<u>117,486</u>	<u>107,514</u>
Total Expenditures	<u>3,393,858</u>	<u>3,032,263</u>	<u>361,595</u>
EXCESS (DEFICIENCY) OF REVENUES OVER REVENUES	<u>\$195,075</u>	1,148,568	<u>\$953,493</u>
BEGINNING FUND BALANCE		<u>4,377,750</u>	
ENDING FUND BALANCE		<u>\$5,526,318</u>	

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 FIDUCIARY ACTIVITIES
 STATEMENT OF FIDUCIARY NET POSITION
 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND
 JUNE 30, 2016

ASSETS	<u>OPEB Trust Fund</u>
Cash and cash equivalents (Note 3)	\$18,312
Investments, at fair value (Note 3):	
Equity mutual funds	2,125,848
Fixed income mutual funds	<u>1,833,126</u>
Total Assets	<u><u>\$3,977,286</u></u>
NET POSITION	
Net position held in trust for Other Post-Employment Benefits	<u>\$3,977,286</u>
Total net position	<u><u>\$3,977,286</u></u>

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
OPEB TRUST FUND
STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2016

ADDITIONS	
Investment income:	
Interest and dividends	\$83,975
Net increase in fair value investments	<u>3,622</u>
Total additions	<u>87,597</u>
DEDUCTIONS	
Benefits	149,986
Administrative expense	<u>2,766</u>
Total deductions	<u>152,752</u>
NET CHANGE IN FUND BALANCE	(65,155)
BEGINNING FUND BALANCE	<u>4,042,441</u>
ENDING FUND BALANCE	<u><u>\$3,977,286</u></u>

See accompanying notes to financial statements

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 1 - GENERAL

The Alameda County Mosquito Abatement District (the District) is a special district established in 1930 and empowered to take all necessary and proper steps for the control of mosquitoes within the District's service area.

The District evaluated whether any other entity should be included in these basic financial statements. The basic, but not the only, criterion for including a governmental department, agency, institution, commission, public authority, or other governmental organization in a governmental unit's reporting entity for general purpose financial reports is the ability of the governmental unit's elected officials to exercise oversight responsibility over such agencies. Oversight responsibility implies that one governmental unit is dependent on another and that the dependent unit should be reported as part of the other. Oversight responsibility is derived from the governmental unit's power and includes, but is not limited to:

- Financial interdependency
- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters

Based upon the above criteria, the District determined that it had no component units as of June 30, 2016, or during the fiscal year then ended.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Accounts and Records

The District maintains a cash receipts journal for recording fees collected at 23187 Connecticut Street, Hayward, CA 94545. The assessment of property, collection of taxes, disbursement of cash, and the maintenance of the general ledger for all funds are provided by the County of Alameda. Custodianship of the District's accounts and records is vested with the Auditor Controller of Alameda County (the County).

B. Accounting Principles

The District accounts for its financial transactions in accordance with the policies and procedures recommended by the State of California. The accounting policies of the District conform to U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1) Government-wide and Fund Financial Statements:

The Government-wide Financial Statements (the Statement of Net Position and the Statement of Activities) report on the District as a whole. The Statement of Activities demonstrates the degree to which the direct expenses of the District's functions are offset by program revenues.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Direct expenses are those that are clearly identifiable with the District's functions. Program revenues include charges for services. Other items not properly included among program revenues are reported instead as general revenues. The District's General Fund is presented as a separate financial statement (Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance).

2) Measurement Focus, Basis of Accounting and Financial Statement Presentation:

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities are prepared using the *economic resources* measurement focus and the *accrual* basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized as soon as they are both *measurable and available*. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The District reports the following major governmental fund:

General Fund: This is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. There are no other funds of the District.

Fiduciary Fund Types

Other Post Employment Benefit Trust (the Trust) is used to report resources that are required to be held in trust to accumulate resources for post employment benefit payments to qualified employees. These funds are not incorporated into the government wide financial statements.

The Trust financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Cost of third party administrators, actuarial reports, audits and similar costs incurred exclusively for the Trust are paid from resources from the Trust. Routine administrative costs of administrating the benefit plans, accounting services and other costs are absorbed by the District.

Benefits: Benefit expense and benefits payable are recognized when payments for benefits of members are made by the employer.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3) Use of Estimates:

The process of preparing the basic financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenditures/ expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the basic financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

C. Budget and Budgetary Accounting

The District annually adopts a budget for its General Fund to be effective July 1 for the ensuing fiscal year. The District's Board may amend the budget by resolution during the fiscal year and approves all budgetary transfers. Expenditures were under appropriations by \$361,595.

D. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Capital Assets

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred.

Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

<u>Class</u>	<u>Estimated Useful Life in Years</u>
Land	Not Depreciable
Structures and Improvements	5 - 39
Machinery and Equipment	5 - 7

F. Compensated Absences

All vacation pay is accrued when incurred. Employee compensated absences hours are capped at 400 hours. The District's accrued vacation was \$124,597 as of June 30, 2016.

G. Deferred Outflows and Inflow of Resources

Pursuant to GASB Statement 63, *Financial reporting of Deferred Outflows of Resources, Deferred Inflow of Resources, and Net Position*, and GASB Statement 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period.

H. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Alameda County Mosquito Abatement District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Fund Equity

The accompanying basic financial statements reflect certain changes that have been made with respect to the reporting of the components of fund balances for governmental funds. In previous years, fund balances for governmental funds were reported in accordance with previous standards that included components for reserved fund balance, unreserved fund balance, designated fund balance, and undesignated fund balance. Due to the implementation of GASB Statement No. 54, the components of the fund balances of governmental funds now reflect the component classifications described below. In the fund financial statements, governmental fund balances are reported in the following classifications:

Nonspendable fund balance includes amounts that are not in a spendable form, such as prepaid items or supplies inventories, or that are legally or contractually required to remain intact, such as principal endowments.

Restricted fund balance includes amounts that are subject to externally enforceable legal restrictions imposed by outside parties (i.e., creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts whose use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level of decision making authority. The Board of Directors serves as the District's highest level of decision-making authority and has the authority to establish, modify or rescind a fund balance commitment via minutes action.

Assigned fund balance includes amounts intended to be used by the District for specific purposes, subject to change, as established either directly by the Board of Directors or by management officials to whom assignment authority has been delegated by the Board of Directors.

Unassigned fund balance is the residual classification that includes spendable amounts in the General Fund that are available for any purpose.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) fund balances are available, the District specifies that restricted revenues will be applied first. When expenditures are incurred for purposes for which committed, assigned or unassigned fund balances are available, the District's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 3 – CASH AND INVESTMENTS (Continued)

A. Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for deposits and investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

California Law requires banks and savings and loan associations to pledge government securities with a market value of 110% of the District's cash on deposit or first trust deed mortgage notes with a value of 150% of the deposit as collateral for these deposits. Under California Law, this collateral is held in the District's name and places the District ahead of general creditors of the institution.

B. Investments

The District's cash and investments with the County Treasurer are invested under policy guidelines established by the County. Credit risk information regarding the cash held by the Treasurer is included in the Comprehensive Annual Financial Report of the County of Alameda. The District has a formal investment policy for the District's OPEB Trust fiduciary fund discussed in section C below.

The credit risk regarding the investment in the Vector Control Joint Powers Agency (VCJPA) is included in the financial statements of the Vector Control Joint Powers Agency.

The District voluntarily participates in LAIF (Local Agency Investment Fund), regulated under Section 16429 of the State Government Code. LAIF allows local agencies such as the District to participate in a Pooled Money Investment Account managed by the State Treasurer Office and overseen by the Pooled Money Investment Board and the State Treasurer Investment Committee. A Local Agency Investment Advisory Board oversees LAIF. The fair value of the District's position in the pool is the same as the value of its pool shares. The total amount invested by all public agencies in LAIF, as of June 30, 2016 was approximately \$75.4 billion. The District had a contractual withdrawal value of \$149,911 in LAIF. At June 30, 2016, these investments matured in an average of 167 days.

C. Investments of the Fiduciary-Type Activities

Permitted Deposits and Investments -The District's Board of Directors has appointed the Trust Board to oversee policies and procedures related to the operation and administration of the Other Post Employment Benefit Trust (the Trust). The Trust's Investment Policy is authorized to make deposit/investments *in* insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, and commercial paper rated A or higher by one of the three standard rating services. The Trust may also invest in certain non U.S. obligations, LAIF, mutual funds, real estate investment trusts and equity securities.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 3 – CASH AND INVESTMENTS (Continued)

D. Custodial Credit Risk – Investments

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. The Trust's investment policy requires all securities to be held by a third party custodian designated by the Trust's Board. The investment policy also provides that this risk be mitigated by investing in investment grade securities and by diversifying the investment portfolio. As of June 30, 2016, no investments were exposed to custodial credit risk.

E. Concentration of Credit Risk

The Trust's investment policy requires diversification of the investment portfolio to minimize risk of loss resulting from over-concentration *in* a particular type of security, risk factor, issuer or maturity. As of June 30, 2016, 39% of the funds' assets were held in equity mutual funds and 60% in fixed income mutual funds.

F. Fair Value Hierarchy

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The following is a summary of the fair value hierarchy of the fair value of investments of the District as of June 30, 2016:

Governmental Activities:	Level 2	Total
Pooled cash and investments	\$4,949,457	\$4,949,457
California Local Agency Investment Fund	149,911	149,911
Cash with VCJPA		260,775
Cash in City National Bank		64,831
Cash in Bank of America		100
Total cash and investments	\$5,099,368	\$5,425,074
Other Post-Employment Benefit Trust:	Level 2	Total
Equity mutual funds	\$2,125,848	\$2,125,848
Bond mutual funds	1,833,126	1,833,126
<i>Investments Measure at Amortized Cost:</i>		
Money market mutual funds		18,312
Total cash and investments	\$3,958,974	\$3,977,286

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 3 – CASH AND INVESTMENTS (Continued)

As of June 30, 2016 the District had \$5,099,368 of cash and investments pooled with the County and LAIF that is classified in Level 2 of the fair value hierarchy. The fair value of the pooled investment fund is provided by the County Treasurer and is valued using quoted prices for identical instruments in markets that are not active. Fair value is defined as the quoted market value on the last trading day of the period. These prices are obtained from various pricing sources.

G. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Trust's investment policy provides that the exposure to interest rate risk be mitigated by purchasing a diverse combination of shorter term and longer term investments. Information about the sensitivity of the fair value of investments, held by the trustee, to market interest rate fluctuations is provided in the table below:

Governmental Activities:	Investment Maturity (In Years)			Investment Rating
	Fair Value	Less than 1	1-5	
Pooled cash and investments	\$4,949,457	\$2,821,190	\$2,128,267	AA
California Local Agency Investment Fund	149,911	149,911		Not rated
Cash with VCJPA	260,775	260,775		Not rated
Cash in City National Bank	64,831	64,831		Not rated
Cash in Bank of America	100	100		Not rated
Total cash and investments	<u>\$5,425,074</u>	<u>\$3,296,807</u>	<u>\$2,128,267</u>	

Other Post-Employment Benefit Trust:	Investment Maturity (In Years)		Investment Rating
	Fair Value	Less than 1	
Money market mutual funds	\$18,312	\$18,312	AA
Equity mutual funds	2,125,848	2,125,848	Not rated
Bond mutual funds	1,833,126	1,833,126	Not rated
Total cash and investments	<u>\$3,977,286</u>	<u>\$3,977,286</u>	

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 4 – CAPITAL ASSETS

An analysis of capital assets at June 30, 2016, is as follows:

	Balance June 30, 2015	Additions	Balance June 30, 2016	NBV June 30, 2016
<i>Governmental activities</i>				
Capital assets not being depreciated:				
Land	\$61,406		\$61,406	\$61,406
Total capital assets not being depreciated	61,406		61,406	\$61,406
Capital assets being depreciated:				
Structures and improvements	4,057,720	\$70,438	4,128,158	\$2,319,598
Machinery and equipment	1,210,447	43,808	1,254,255	179,125
Total capital assets being depreciated	5,268,167	114,246	5,382,413	\$2,498,723
Less accumulated depreciation for:				
Structures and improvements	(1,657,148)	(151,412)	(1,808,560)	
Machinery and equipment	(983,034)	(92,096)	(1,075,130)	
Total accumulated depreciation	(2,640,182)	(243,508)	(2,883,690)	
Total depreciable assets	2,627,985	(\$129,262)	2,498,723	
Total capital assets - net of depreciation	\$2,689,391		\$2,560,129	

NOTE 5 – ACCRUED VACATION

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The amount of accumulated vacation totaled \$124,597 and \$116,448 at June 30, 2016 and 2015, respectively

NOTE 6 – PROPERTY TAX LEVY, COLLECTIONS AND MAXIMUM RATES

The State of California (the State) Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed 1% of its assessed value unless voters have approved an additional amount. Assessed value is calculated at 100% of market value as defined by Article XIII A and may be increased by no more than 2% per year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a 1% tax levy among counties, cities, school districts and other districts. Counties, cities, school districts and other districts may levy such additional tax as is necessary to provide for voter approved debt service.

The County of Alameda assesses properties, bills, and collects property taxes as follows:

	<u>Secured</u>	<u>Unsecured</u>
Valuation dates	March 1	March 1
Lien/levy dates	July 1	July 1
Due dates	50% on February 1 50% on February 1	Upon receipt of billing
Delinquent as of	December 10 (for November) April 10 (for February)	August 31

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016

NOTE 6 – PROPERTY TAX LEVY, COLLECTIONS AND MAXIMUM RATES (Continued)

The term “unsecured” refers to taxes on property not secured by lines on real property.

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, due to the adoption of the "alternate method" of property tax distribution, known as the Teeter Plan, by the District and the County. The Teeter Plan authorizes the auditor/controller of the County to allocate 100% of the secured property taxes billed, but not yet paid. The County remits tax monies to the District in three installments as follows:

50% remitted on December 15
40% remitted on April 15
10% remitted on June 30

NOTE 7 – SELF-INSURANCE AND JOINT POWERS AGENCY

The District participates with other districts in the Vector Control Joint Powers Agency ("VCJPA") The VCJPA was established under the provisions of California Government Code Section 6500 et seq.

The program covers the District's individual workers' compensation claims of \$500,000 for any one loss; excess insurance is obtained to cover individual claims at the statutory limit and \$5,000,000 for Employer's Liability. The District is self-insured for claims under \$500,000.

Annual premiums, based on the District's total payroll, are deposited in the District's separate Pooled Workers' Compensation Account (the Account) at the VCJPA. The Account is reduced by the District's share of all program claim settlements, excess insurance premiums and related administrative expenses. Three years after the end of each fiscal year, the VCJPA is to make a retroactive adjustment to refund/ collect any remaining balance/deficit in the District's account. While the District's ultimate share of workers' compensation claim settlements and related administrative expenses is uncertain, the District's management does not believe it will have a material impact on the District's basic financial statements.

The District also participates in a pool for general liability coverage. The program covers comprehensive, general, errors and omissions, and automobile liability. The program covers individual claims for the first \$2,000,000 and purchases excess insurance from \$1,000,000 to \$14,000,000.

Annual premiums are deposited in the District's separate Liability Account at the VCJPA. The account is reduced by the District's share of all program claim settlement, excess insurance premiums and related administrative expenses. Five years after the end of each fiscal year, the VCJPA will make a retroactive adjustment to refund/ collect any remaining balance/ deficit in the District's account. While the District's ultimate share of liability claim settlement and related administrative expenses is uncertain, the District's management does not believe it will have a material impact on the District's basic financial statements. The \$260,775 in deposit with the VCJPA as of June 30, 2016, represents additional monies, under the District's control, which the District may use for future self-insurance related expenditures or any other purpose.

Deposits at the VCJPA bear interest based on the average daily balance maintained by each district. These deposits are managed by Bickmore Risk Services.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 8 – CALPERS PENSION PLAN

A. Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's separate Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

B. Benefits Provided

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan provisions and benefits in effect at June 30, 2016, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	52
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.000% - 2.4500%
Required employee contribution rates	7.00%	6.50%
Required employer contribution rates	9.35%	0.00%

Contributions- Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2016**

NOTE 8 – CALPERS PENSION PLAN (Continued)

For the year ended June 30, 2016, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$205,340

As of June 30, 2016, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Miscellaneous Plans as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$2,028,906

The District's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2015, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each Plan as of June 30, 2014 and 2015 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2014	0.078%
Proportion - June 30, 2015	0.074%
Change - Increase (Decrease)	-0.004%

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 8 – CALPERS PENSION PLAN (Continued)

For the year ended June 30, 2016, the District recognized pension expense of \$180,778. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$205,340	
Differences between expected and actual experience	10,490	(\$148,709)
Changes of assumptions		(99,242)
Change in proportion and differences between employer contributions and proportionate share of contributions		(265,785)
Net difference between projected and actual earnings on pension plan investments		(49,751)
Total	\$215,830	(\$563,487)

The \$205,340 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2017	(\$270,247)
2018	(240,716)
2019	(105,629)
2020	63,595
Thereafter	

Actuarial Assumptions – the total pension liabilities in the June 30, 2014 actuarial valuations were determined using the following actuarial assumptions.

	Miscellaneous
Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Actuarial Cost Method	Entry-Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	3.00%
Mortality Rate Table ¹	Derived using CalPers Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 8 – CALPERS PENSION PLAN (Continued)

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2014 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Change of Assumptions - GASB 68, paragraph 68 states that long long-term expected rate of return should be determined net of pension plan investment expense, but without reduction for pension plan administrative expense. The discount rate of 7.50 percent used for the June 30, 2014 measurement date was net of administrative expenses. The discount rate of 7.65 percent used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense. All other assumptions for the June 30, 2014 measurement date were the same as those used for the June 30, 2015 measurement date.

Discount Rate - The discount rate used to measure the total pension liability was 7.65% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns on all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Market Value (\$ Billion)	Policy Target Allocation
Global Equity	158.2	50.00%
Private Equity	31.5	14.00%
Global Fixed Income	58.8	17.00%
Liquidity	9	4.00%
Real Assets	29.6	11.00%
Inflation Sensitive Assets	9.9	4.00%
Absolute Return Strategy (ARS)	4.5	0.00%
Total	<u>301.5</u>	<u>100.00%</u>

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 8 – CALPERS PENSION PLAN (Continued)

Sensitivity of the Proportionate Share of the Net Pension liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>
1% Decrease	6.25%
Net Pension Liability	\$3,623,865
Current Discount Rate	7.25%
Net Pension Liability	\$2,028,906
1% Increase	8.25%
Net Pension Liability	\$712,083

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 9 – POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

Plan Description. As authorized by the District's Board of Directors, the District administers a single employer defined benefit health care plan. The defined benefit post-employment healthcare plan provides medical benefits to eligible District employees who retire from the District at age 50 or older, are eligible for a CalPERS pension, and have been employed by the District for at least 10 years. The District's OPEB Trust is shown as a fiduciary fund in this financial report.

The District provides health care for employees and dependents (and also for retirees and their dependents) in accordance with the California Public Employees Medical and Hospital Care Act (PEMHCA), more commonly referred to as PERS Health. Employees may choose one of five medical options: Blue Shield HMO, Kaiser HMO, PERSCare PPO, Blue Shield Net Value HMO, or PERSChoice PPO. The District has a cap on employer contributions set each year at 100% of the Kaiser one-party rate for the Bay Area/Sacramento region for individual coverage and 90% of the corresponding two-party rate for second and third tier coverages. Employees and retirees may choose a more expensive coverage but they must pay any premiums *in* excess of the cap. The District also pays for vision and dental for employees and retirees, *in* addition to the medical cap. There *is* a small group of retirees (pre-1980 retirees) who are reimbursed up to \$1,200 per year for dental coverage for the retiree and spouse (each). All others are covered by Delta Dental. The District also pays a 0.45% of premium administrative charge for all retirees.

Funding Policy. There is no statutory requirement for the District to prefund its OPEB obligation. The District has established a trust fund which *is* currently almost fully funded. The District currently pays for retiree healthcare benefits on a pay-as-you-go basis until the District trust is funded, which is *in* process. There are no employee contributions. For the fiscal year ending June 30, 2016, the District's plan paid approximately \$149,986 for retiree healthcare plan benefits. As of June 30, 2016, the plan membership consisted of 17 active participants and 13 retirees and beneficiaries currently receiving benefits.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016**

NOTE 9 – POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (Continued)

The District is required to contribute or accrue the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (of funding excess) over a period not to exceed thirty years.

Annual OPEB Cost and Net OPEB (Asset). The following table shows the components of the District's Annual OPEB Cost for the fiscal year ended June 30, 2016, the amount actually contributed to the plan (including implicit subsidy, if any), and changes in the District's Net OPEB (Asset):

Annual required contribution (ARC)	\$2,249
Interest on Net OPEB Asset	(145,417)
Adjustments to ARC	<u>197,453</u>
Annual OPEB cost	54,285
Benefits paid	<u>149,986</u>
Change in Net OPEB	204,271
Net OPEB (asset) at June 30, 2015	<u>(2,423,622)</u>
Net OPEB (asset) at June 30, 2016	<u><u>(\$2,219,351)</u></u>

The District's Annual OPEB Cost, the percentage of Annual OPEB Cost contributed to the plan, and the Net OPEB Obligation/(Asset) are as follows:

Fiscal Year	Annual OPEB Cost (AOC)	Actual Contributions/ Benefits Paid	Percentage of AOC Contributed	Net OPEB Obligation Liability (Asset)
June 30, 2014	\$194,194	\$919,014	473%	(\$2,591,843)
June 30, 2015	35,033	0	0%	(2,423,622)
June 30, 2016	54,285	149,986	276%	(2,219,351)

Funded Status and Funding Progress. The funded status of the plan as of the most recent actuarial valuation was as follows:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Entry Age Actuarial Accrued Liability (B)	Unfunded Actuarial Accrued Liability (A – B)	Funded Ratio (A/B)	Covered Payroll (C)	Unfunded Actuarial Liability as Percentage of Covered Payroll [(A – B)/C]
July 1, 2014	\$4,060,791	\$2,593,554	(\$1,467,237)	156.57%	\$1,497,218	-98%

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2016

NOTE 9 – POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the Annual Required Contributions of the District are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The plan's most recent actuarial valuation was performed as of July 1, 2014. In that valuation, the Projected Unit Credit (PUC) Cost Method was used. The actuarial assumptions included a 6 percent investment rate of return (net of administrative expenses). The medical trend rate was increased to 8 percent due to expected spike in medical trend, as well as uncertain effects of recently enacted federal healthcare legislation. The dental and vision trend rates were 4 percent per year for all years. These assumptions reflect an implicit 3 percent general inflation assumption. The District's Unfunded Actuarial Accrued Liability is being amortized as a level dollar amount on an open basis over 30 years.

NOTE 10 – DEFERRED COMPENSATION PLAN

The District employees may defer a portion of their compensation under a District sponsored Deferred Compensation Plan (the Plan) created in accordance with Internal Revenue Code Section 457. Under this Plan, participants are not taxed on the deferred portion of the compensation until it is distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan. A total of 10 employees' deferred compensation during the fiscal year ended June 30, 2016.

The laws governing the Plan assets require Plan assets to be held by a Trust for the exclusive benefits of Plan participants and their beneficiaries. Since the assets held under this Plan are not the District's property, are not managed by the District and are not subject to claims by general creditors of the District, they have been excluded from these financial statements.

NOTE 11 – PRIOR PERIOD ADJUSTMENTS

During fiscal year 2016, the District made the following prior period adjustments and restated the beginning net position as follows:

During the current year, the District determined the previously reported (\$150,598) deferred inflows related to pension, should have been recorded as \$646,233. Accordingly, beginning net position was decreased by \$796,831.

During the current year, the District determined that the net OPEB asset in the amount of \$2,423,622 should have been recorded on the Statement of Net Position. As a result, beginning net position for the District was increased by \$2,423,622.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2016**

NOTE 11 – PRIOR PERIOD ADJUSTMENTS (Continued)

During the current year, the District determined that the compensated absences liability in the amount of \$116,448 should have been recorded on the Statement of Net Position and not the Governmental Fund balance sheet. As a result, beginning net position for the District was decreased by \$116,448.

The net total of prior period adjustments of \$1,510,343 represents the change to the July 1, 2015 net position resulting from the following:

Government-Wide Financial Statements

Government Activities Net Position

As previously reported	\$5,458,498
To correct FY 15 Deferred Inflows related to GASB 68 implementation	(796,831)
To record net OPEB asset	2,423,622
To record compensated absences	(116,448)
Beginning net position, as restated	<u><u>\$6,968,841</u></u>

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REQUIRED SUPPLEMENTARY INFORMATION

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REQUIRED SUPPLEMENTARY INFORMATION

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 Cost-Sharing Multiple-Employer Defined Pension Plan
 Last 10 Years*

SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE
 NET PENSION LIABILITY AND RELATED RATIOS AS OF
 THE MEASUREMENT DATE

Measurement Date	Miscellaneous	
	6/30/2014	6/30/2015
Plan's proportion of the Net Pension Liability (Asset)	0.0309%	0.0740%
Plan's proportion share of the Net Pension Liability (Asset)	\$1,923,046	\$2,028,906
Plan's Covered Employee Payroll	\$1,287,185	\$1,467,683
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	149.40%	138.24%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	83.0287%	78.2766%

*- Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown

REQUIRED SUPPLEMENTARY INFORMATION

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 Cost-Sharing Multiple Employer Defined Pension Plan
 Last 10 Years*
 SCHEDULE OF CONTRIBUTIONS

	Miscellaneous Plan	
	Fiscal Year 2015	Fiscal Year 2016
Actuarially determined contribution	\$152,526	\$205,340
Contributions in relation to the actuarially determined contributions	(152,526)	(205,340)
Contribution deficiency (excess)	\$0	\$0
Covered-employee payroll	\$1,287,185	\$1,467,683
Contributions as a percentage of covered-employee payroll	11.85%	13.99%
Notes to Schedule		
Valuation date:	6/30/2013	6/30/2014

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	(1)
Investment rate of return	7.50% (2)
Mortality	Derived using CalPERS Membership Data
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

*- Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown

REQUIRED SUPPLEMENTARY INFORMATION

**POST EMPLOYMENT BENEFITS PLAN (OPEB)
SCHEDULE OF FUNDING PROGRESS**

<u>Valuation Date</u>	<u>Assets (A)</u>	<u>Liability (B)</u>	<u>Liability (A-B)</u>	<u>Ratio (A/B)</u>	<u>Payroll (C)</u>	<u>Covered Payroll [(A-B)/C]</u>
July 1, 2009	\$0	\$2,623,086	\$2,623,086	0.00%	\$884,452	296.58%
July 1, 2011	1,552,693	2,336,840	784,147	66.44%	1,204,307	65.11%
July 1, 2014	4,060,791	2,593,554	(1,467,237)	156.57%	1,497,218	-98.00%

**ALAMEDA COUNTY
MOSQUITO ABATEMENT DISTRICT
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

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ALAMEDA COUNTY
MOSQUITO ABATEMENT DISTRICT

MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS

For the Year Ended June 30, 2016

Table of Contents

	<u>Page</u>
<i>Memorandum on Internal Control</i>	1
Schedule of Significant Deficiencies.....	4
Schedule of Other Matters.....	5
<i>Required Communications</i>	7
Significant Audit Findings	7
Accounting Policies	7
Unusual Transactions, Controversial or Emerging Areas	7
Estimates.....	8
Disclosures.....	8
Difficulties Encountered in Performing the Audit.....	8
Corrected and Uncorrected Misstatements	8
Disagreements with Management.....	8
Management Representations	8
Management Consultations with Other Independent Accountants.....	9
Other Audit Findings or Issues	9
Other Information Accompanying the Financial Statements	9

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MEMORANDUM ON INTERNAL CONTROL

Board of Trustees
Alameda County Mosquito Abatement District
Hayward, California

In planning and performing our audit of the basic financial statements of the Alameda County Mosquito Abatement District (District), in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist and that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control included on the Schedule of Significant Deficiencies to be significant deficiencies.

Included in the Schedule of Other Matters are recommendations not meeting the above definition that we believe to be of potential benefit to the District.

This communication is intended solely for the information and use of management, Board of Trustees and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
January 27, 2017

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
SCHEDULE OF SIGNIFICANT DEFICIENCIES
FOR THE YEAR ENDED JUNE 30, 2016**

2016-01 Prior Period Restatement

Criteria: Accounting for long term items should only be reported at the entity wide level. Staff should review these items to ensure proper reporting.

Condition: As discussed in Note 11, during our audit we discovered three items that required a restatement of beginning net position. In the previous year, the District did not book its net Other Post-Employment Benefit asset in the amount of \$2,423,622. Also, the District had previously recorded the liability for compensated absense at the fund level, but this should have been booked at the entity-wide level. That amount that should not have been booked at the fund level was \$116,448. Lastly, we determined that the calculation for Government Accounting Standards Board Statement 68 was not correct. This resulted in a change to begininig net positon in the amount of \$796,831.

Effect: The net result of these three items increased beginning net positon from \$5,458,498 to \$6,968,841.

Recommendation: The District should analyze accounting transactions to determine the appropriate accounting treatment in accordance with GASB 34.

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
SCHEDULE OF OTHER MATTERS
FOR THE YEAR ENDED JUNE 30, 2016**

2016-02 Upcoming Governmental Accounting Standards Board Pronouncements

The following pronouncements are effective in fiscal year 2016/17:

GASB 74 - Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans

The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement replaces Statements No. 43, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, as amended, Statement 43, and Statement No. 50, Pension Disclosures.

Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities.

The scope of this Statement includes OPEB plans—defined benefit and defined contribution—administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the OPEB plan administrator. If the plan is a defined benefit OPEB plan, plan assets also are legally protected from creditors of the plan members.

This Statement also includes requirements to address financial reporting for assets accumulated for purposes of providing defined benefit OPEB through OPEB plans that are not administered through trusts that meet the specified criteria

2016-02 Upcoming Governmental Accounting Standards Board Pronouncements (continued)

The following pronouncements are effective in fiscal year 2017/18:

GASB 75 - Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions

The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for post-employment benefits other than pensions (other post-employment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all post-employment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, establishes new accounting and financial reporting requirements for OPEB plans.

The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB. This Statement also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.

In this Statement, distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, the OPEB plan administrator, and the plan members.

REQUIRED COMMUNICATIONS

To the Board of Trustees of
The Alameda County Mosquito Abatement District
Hayward, California

We have audited the basic financial statements of the Alameda County Mosquito Abatement District (District) for the year ended June 30, 2016. Professional standards require that we communicate to you the following information related to our audit under generally accepted auditing standards.

Significant Audit Findings

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are included in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows:

GASB Statement No. 72 – Fair Value Measurement and Application - This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

The requirements of this Statement enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also enhances fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position.

The pronouncement became effective, and as disclosed in Note 2D to the financial statements. This statement had no effect on the financial statements.

Unusual Transactions, Controversial or Emerging Areas

We noted no transactions entered into by District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements are depreciation, claims liability and actuarial estimates for the District's pension related deferred outflows and inflows of resources, net pension liability and other post-employment benefits.

The value of the assets, liability and assumptions used to determine annual required contributions for other post-employment benefits is determined by an actuary study provided to the District as of July 1, 2014. The value of the District's deferred outflows and inflows of resources and collective net pension liability was obtained from an actuarial valuation.

Management's estimate of depreciation is based on the estimated useful lives of the capital assets, and its estimate of claims is based on the District Attorney's estimates of current and potential litigation, as well as actuary studies provided for the District as of June 30, 2016. We evaluated the key factors and assumptions used to develop the depreciation expense and claims liability and reviewed the current actuary study and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all/certain such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated January 27, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information Accompanying the Financial Statements

With respect to the required supplementary information accompanying the financial statements, we applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 did not express an opinion nor provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

This information is intended solely for the use of the Board of Trustees and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
January 27, 2017

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RESOLUTION NO. 1041-1

FIXING THE EMPLOYER CONTRIBUTION AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS UNDER THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT

- WHEREAS, (1) Alameda County Mosquito Abatement District is a contracting agency under Government Code Section 22920 and subject to the Public Employees' Medical and Hospital Care Act (the "Act"); and
- WHEREAS, (2) Government Code Section 22892(a) provides that a contracting agency subject to Act shall fix the amount of the employer contribution by resolution; and
- WHEREAS, (3) Government Code Section 22892(b) provides that the employer contribution shall be an equal amount for both employees and annuitants, but may not be less than the amount prescribed by Section 22892(b) of the Act; and
- RESOLVED, (a) That the employer contribution for each employee or annuitant shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of family members in a health benefits plan up to a maximum of 100% Self and 90% Dependents Kaiser Bay Basic, plus administrative fees and Contingency Reserve Fund assessments; and be it further
- RESOLVED, (b) Alameda County Mosquito Abatement District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further
- RESOLVED, (c) That the participation of the employees and annuitants of Alameda County Mosquito Abatement District shall be subject to determination of its status as an "agency or instrumentality of the state or political subdivision of a State" that is eligible to participate in a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that Alameda County Mosquito Abatement District would not qualify as an agency or instrumentality of the state or political subdivision of a State under such final Regulations, CalPERS may be obligated, and reserves the right to terminate the health coverage of all participants of the employer.
- RESOLVED, (d) That the executive body appoint and direct, and it does hereby appoint and direct, the District Manager to file with the Board a verified copy of this resolution, and to perform on behalf of Alameda County Mosquito Abatement District all functions required of it under the Act.

Adopted at a regular meeting of the Board of Trustees at 23187 Connecticut Street, Hayward, CA 94545, this 8th day of February, 2017.

Signed: _____
Board President

Attest: _____
Secretary

INSTRUCTIONS

This resolution form is the approved form designated by the California Public Employees' Retirement System (CalPERS). It should be used by a contracting agency subject to Public Employees' Medical and Hospital Care Act (PEMHCA) when the agency desires to change the monthly employer health contribution for employees and annuitants in accordance with Government Code Section 22892.

The resolution is **effective on the first day of the second month** following the month in which the resolution is filed (date stamped as received by CalPERS; See address below).

WHEREAS, (1) should be completed with full name of the contracting agency.

RESOLVED, (a) should be completed to specify the amount of the employer contribution toward the cost of enrollment for active employees and annuitants. The amount specified must be an amount equal to or greater than that prescribed by Section 22892(b).

Commencing January 1, 2009, the employer contribution shall be adjusted annually by the Board to reflect any change in the medical component of the Consumer Price Index, and shall be rounded to the nearest dollar.

RESOLVED, (b) should be completed with full name of the contracting agency.

RESOLVED, (c) should be completed with full name of the contracting agency.

RESOLVED, (d) requests the position title of the individual who handles the PEMHCA resolution for the contracting agency.

RESOLVED, (d) should be completed with full name of the contracting agency.

Because resolutions serve as a legally binding document, we require the original resolution, certified copy with original signatures, or a copy of the resolution with the agency's raised seal.

For resolution processing, deliver to the following:

Overnight Mail Service

California Public Employees' Retirement System
Health Contracts Unit, EAMD
400 Q Street
Sacramento, CA 95811

Regular Mail

California Public Employees' Retirement System
Health Contracts Unit, EAMD
PO BOX 942714
Sacramento, CA 94229-2714

The certification shown following the resolution is to be completed by those individuals authorized to sign for the contracting agency in legal actions and is to include the name of the executive body; i.e. Board of Directors, Board of Trustees, etc., the location and the date of signing.

AUTHORIZATION FOR DISPOSAL OF FIXED ASSETS OVER \$5,000

Serial number of item: VIN: 1FMZU71X5YZB75735
 (if applicable)
 Vehicle # V21 Year, Make and Model 2000 Ford Explorer 4X4
 License # 999539 Engine or ID number _____
 Being replaced by vehicle # TBD (V57)

Comments: Old manager vehicle. Not suited
for lab or Tech use in field.
17 yrs old

* To be submitted on '17-'18 budget/mid size pickup
mileage: 85,786

Initiator's signature:  Date: 1/30/17
 Manager's signature:  Date: 2/1/17

BOARD APPROVAL (MINUTES DATED): _____

AUTHORIZATION FOR DISPOSAL OF FIXED ASSETS OVER \$5,000

Serial number of item: VIN: 1FTYR44V13PA04012
 (if applicable)
 Vehicle # V31 Year, Make and Model 2003 Ford Ranger ZWD
 License # 1158390 Engine or ID number _____
 Being replaced by vehicle # TBD (V58)

Comments: 14 yrs old and highest mileage in fleet.

This vehicle has been cycled thru several techs, zones, and equipment and has been well used!

* Replace with mid-size Pickup / '17-'18' Budget mileage: 139,116

Initiator's signature: [Signature] Date: 1/30/17

Manager's signature: [Signature] Date: 2/1/17

BOARD APPROVAL (MINUTES DATED): _____

(Revised Aug. 8, 2016)

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
LIST OF WARRANTS DATED **JANUARY 15, 2016.**

WAR NO	PAYEE	ACCT NO	AMT OF CHARGE	AMT OF WARRANT
032917	Biological Specialist	600001	2,834.58	
032917	Mosq Control Tech	"	2,254.66	
032917	Lab Seasonal	"	781.84	
032917	Vector Biologist	600001	2,907.81	
032917	Vector Biologist	"	2,881.08	
032917	Mosq Control Tech	"	2,090.74	
032917	Regulatory & Public Affairs Director	600001	2,882.78	
032917	District Manager	"	3,701.33	
032917	Asst Mosq Control Tech	600001	2,169.42	
032917	IT Director	600001	3,080.70	
032917	Lab Director	"	2,998.03	
032917	Field Operations Supervisor	600001	3,609.74	
032917	Office Assistant	600001	1,661.83	
032917	Vector Biologist	"	3,539.77	
032917	Mosq Control Tech	"	2,570.71	
032917	Mosq Control Tech	"	2,225.01	
032917	Mechanical Specialist	"	3,317.71	
032917	IRS	600001	7,622.93	
032917	Federal tax withheld (payroll)	600001	857.10	
032917	Medicare Tax Withheld (payroll)	600001	857.10	
032917	District Contribution to Medicare (payroll)	600401	857.10	
032917	State of California	600001	2,342.74	
032917	EDD	600001	526.28	57,713.89
033017	Public Employees' Retirement System	600001	16.00	
	Employee Contributions	600001	4,339.48	
	Employee Paid Member Contributions, 7% & 6.5%	600001	5,459.33	
	Employer Contribution 9.558% & 6.930%	600201		9,814.81
033117	Aetna Life & Annuity	600001		150.00
033217	CALPERS 457 Plan	600001		2,255.00
033317	Delta Dental Plan	600601		4,411.85
033417	Vision Service Plan	600601		651.36
033517	Airgas	620141.1		105.61
033617	Adapco	610461.1		6,833.76
033717	Bayside	620021		300.00
033817	Cintas	610011	257.99	
	Personal supply	610001	0.00	257.99
033917	Corporate Park Landscaping	610122		195.00
034017	KBA Docusys	620041		462.60
034117	Kimball Midwest	610141		249.93
034217	Lam, Clarence	600001		3,650.08
034317	NBC Supply Corp	610461.6		201.52
034417	PFM Asset Management	610261		1,576.54
034517	PFM Asset Management	620041		254.18
034617	Waste Management	610021		197.45
	Garbage, November service			

WAR NO	PAYEE	ACCT NO	AMT OF CHARGE	AMT OF WARRANT
034717	U.S Bank			
	Amazon - Boots for M.W	610001	128.38	
	Amazon - Boots straps	610001	8.99	
	Amazon - Flashlights for employees	610001	134.57	
	Amazon - Seat cushion V-40	610001	2.70	
	Amazon - Utility knives for staff	610001	58.35	
	Canon Financial - Copier rental	620041	341.01	
	Acco Brands - Redbooks for technicians/lab	620041	557.80	
	Amazon - Calendar	620041	12.18	
	Amazon - HDMI Cable	620042	30.76	
	Amazon - (2) monitors	620042	494.16	
	Amazon - (10) wire loop handle	620042.1	39.40	
	Amazon - LCD Magnifier	620141.1	28.69	
	Uline - Plastic pail	620141.1	134.30	
	Orchard Supply - Tube	620141.1	13.19	
	Amazon - (7) tube brush	620141.1	30.66	
	Amazon -(2) LCD magnifier	620141.2	56.80	
	Stericycle - Waste pickup	620141.3	188.53	
	Amazon - Needle disposal	620141.7	6.20	
	Amazon - Disposal cartons for glass	620141.7	64.45	
	Lampire - Chicken blood	620141.7	207.25	
	Orchard Supply - Tools for ditching	620261	106.66	
	Orchard Supply - CR	620261	(17.59)	
	Orchard Supply - Tools for ditching	620261	246.31	
	Amazon - Inflator Gauge	610141	28.32	
	Bay Area Battery - New Battery	610141	118.75	
	Amazon - Cushions	610141	39.98	
	Austin Hardware - Ball stud	610141	27.85	
	Amazon - New Battery	610141	118.75	
	Amazon - Blazer carburetor	610141	93.99	
	Just smog - Smog check V-31	610141	31.75	
	Just smog - Smog check V-32	610141	31.75	
	Just smog - Smog check V-35	610141	31.75	
	Just smog - Smog check V-36	610141	31.75	
	Just smog - Smog check V-37	610141	31.75	
	Just smog - Smog check V-38	610141	31.75	
	Just smog - Smog check V-39	610141	31.75	
	Just smog - Smog check V-40	610141	31.75	
	Bay Area Battery - New Battery	610141	118.75	
	Telepacific - Communications	610022.1	1,086.39	
	GoDaddy - Deluxe classic hosting Linux	610022.3	9.99	
	Bart - Bart to meeting	610191.3	12.00	
	Café Connection - Lunch for conference	610191.3	11.95	
	Hyatt Hotels - Hotel for meeting	610191.3	420.70	
	Shady Lady - Dinner for conference	610191.3	21.45	
	AMCA - AMCA meeting	610191.3	730.00	
	Wok in the park - Dinner for E.H & E.C MVCAC meeting	610191.3	37.39	
	Hyatt Hotels - Hotel for meeting	610191.3	210.35	
	Southwest - Flight for conference	610191.3	197.96	
	MVCAC - Conference	610191.3	290.00	
	Dave N Busters - Credit for overcharge	610191.3	(19.43)	
	Safeway - Board supplies	610191.4	14.81	
	Bart - Bart to S.F training	610191.7	20.00	
	Fleur De Sel - Lunch for S.F training	610191.7	9.50	
	Boudin - Breakfast for S.F training	610191.7	2.38	
	Bart - Bart to S.F training	610191.7	40.00	
	Boudin - Breakfast for S.F training	610191.7	5.71	
	Clipper - Clipper card	610191.7	3.00	
	Clipper - Clipper card	610191.7	3.00	
	The Sentnel - Lunch for S.F training	610191.7	14.40	
	Fleur De Sel - Lunch for S.F training	610191.7	10.50	
	Philz coffee - Breakfast for training	610191.7	10.00	
	Philz coffee - Breakfast for training	610191.7	9.00	
	Portico - Lunch for training	610191.7	3.06	
	Philz coffee - Breakfast for training	610191.7	9.00	
	Mission Chinese food - Lunch R.C & R.F	610191.7	47.15	
	Philz coffee - Breakfast for training	610191.7	9.00	
	Famous Daves - Board dinner	610191.7	230.36	
	CVS - Soda for party	610191.7	19.33	
	Amazon - Fish door	610461.4	19.99	
	Constant Contract - Contract	610451	20.00	
	National Pen - Black/ blue pens	610451	391.95	
	National Pen - Lasor assorted carabiner	610451	505.20	
	Sub-total			8,080.23
	Total			97,361.80

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
LIST OF WARRANTS DATED **JANUARY 31, 2016.**

WAR NO	PAYEE	FOR	ACCT NO	AMT OF CHARGE	AMT OF WARRANT
034817	Biological Specialist	Total salary less deductions for payroll period	600001	2,834.58	
034817	Mosq Control Tech	"	600001	2,254.67	
034817	Lab Seasonal	"	600001	908.51	
034817	Vector Biologist	"	600001	2,907.82	
034817	Vector Biologist	"	600001	2,881.09	
034817	Mosq Control Tech	"	600001	2,090.73	
034817	Regulatory & Public Affairs Director	"	600001	2,882.78	
034817	District Manager	"	600001	4,117.88	
034817	Asst Mosq Control Tech	"	600001	2,169.41	
034817	IT Director	"	600001	3,144.64	
034817	Lab Director	"	600001	3,121.78	
034817	Field Operations Supervisor	"	600001	3,609.74	
034817	Office Assistant	"	600001	1,661.83	
034817	Vector Biologist	"	600001	3,539.77	
034817	Mosq Control Tech	"	600001	2,570.22	
034817	Mosq Control Tech	"	600001	2,225.00	
034817	Mechanical Specialist	"	600001	3,317.71	
034817	IRS	Federal Tax Withheld	600001	7,886.86	
034817		Medicare Tax Withheld	600001	873.30	
034817		District Contribution to Medicare	600401	873.30	
034817	State of California	State Tax Withheld	600001	2,441.82	
034817	EDD	Ca Disability	600001	533.28	58,846.72
034917	Public Employees' Retirement System	Employees contributions	600001	16.00	
		Employee paid member contributions, 7%, 6.5%	600001	4,339.48	
		District contribution 9.558%, 6.930%	600201	5,459.33	9,814.81
035017	Aetna Life & Annuity	Employee contributions	600001		150.00
035117	CalPERS 457 Plan	Employees contributions - PERS 457	600001		2,255.00
035217	CalPERS	Health insurance	600601		32,339.68
	P. Robert Beatty	Trustee in lieu expenses - 1040th meeting	610191.5		-
035417	Elizabeth Cooley	Trustee in lieu expenses - 1040th meeting	610191.5		100.00
035517	James Doggett	Trustee in lieu expenses - 1040th meeting	610191.5		100.00
035717	Eric Hentschke	Trustee in lieu expenses - 1040th meeting	610191.5		100.00
	Ed Hernandez	Trustee in lieu expenses - 1040th meeting	610191.5		-
035817	Humberto Izquierdo	Trustee in lieu expenses - 1040th meeting	610191.5		100.00
035917	Elisa Marquez	Trustee in lieu expenses - 1040th meeting	610191.5		100.00
036017	Katherine Narum	Trustee in lieu expenses - 1040th meeting	610191.5		100.00
036117	Wendi Poulson	Trustee in lieu expenses - 1040th meeting	610191.5		100.00
	Ronald Quinn	Trustee in lieu expenses - 1040th meeting	610191.5		-
036217	Jan Washburn	Trustee in lieu expenses - 1040th meeting	610191.5		100.00
036317	George Young	Trustee in lieu expenses - 1040th meeting	610191.5		100.00
036417	Airgas	Dry ice pellets	620141.1		31.66
036517	Cintas	Personal supplies	610001	-	
		Laundry service	610011	168.94	168.94
036617	Grainger	Shop supplies	610141	76.14	
			610461.6	41.59	
			620021	16.32	134.05
036717	Kimball Midwest	Storage shed project	800002		6,204.06
036817	Liewer Enterprises Inc.	Shop supplies	610141		187.05
036917	MAZE & Associates	Internal Control Report	610261.1		6,990.00
037017	Naylor Steel, Inc	Shop supplies	610141		104.19
037117	PG & E	Utilities	610021		1,579.46
037217	ProWraps, Inc	Van wrap	610451		2,627.40
037317	Sonitrol	Monitoring charges and CCTV Fees	620021		743.00
037417	UC Regents	Enrollment Deposit	610191.7		1,500.00
037517	Verizon	Communication expenses	610022.4		411.28
037617	Wright Express	Fuel expenses, statement ended 01-15-16	610191.1		2,448.98
Total Warrants					127,536.28
Total Warrants January 31st					\$ 127,536.28
Total Warrants January 15th					\$ 97,361.80
Total December Warrants					\$ 224,898.08

Alameda County Mosquito Abatement District Budget Summary
As of January 31, 2016. (7 of 12 mth, 58.33%)

Account #		EXPENDED IN (January)	EXPENDED TO DATE	BUDGETED	BALANCE	% EXPEND ED
SALARY & BENEFITS						
600001	Salary and Wages	\$ 132,001.25	\$ 986,846.03	\$ 1,700,594.00	\$ 713,747.97	58%
600401	Contribution to Medicare	\$ 1,730.40	\$ 12,318.50	\$ 24,659.00	\$ 12,340.50	50%
600201	Contribution to Retirement	\$ 10,918.66	\$ 364,820.56	\$ 422,589.00	\$ 57,768.44	86%
600601	Contribution to Health Care	\$ 37,402.89	\$ 266,009.05	\$ 500,000.00	\$ 233,990.95	53%
SERVICE AND SUPPLIES						
610001	Clothing and personal supplies	\$ 501.93	\$ 2,726.00	\$ 8,500.00	\$ 5,774.00	32%
610011	Laundry services and supplies	\$ 257.99	\$ 4,667.66	\$ 9,000.00	\$ 4,332.34	52%
610021	Utilities total	\$ 1,776.91	\$ 15,284.98	\$ 35,900.00	\$ 20,615.02	43%
Communications						
610022.1	Telephone Service & Internet	\$ 1,086.39	\$ 5,767.97	\$ 13,800.00	\$ 8,032.03	42%
610022.3	Website and email hosting	\$ 9.99	\$ 98.37	\$ 850.00	\$ 751.63	12%
610022.4	Cell phone service (Verizon)	\$ 411.28	\$ 3,719.11	\$ 9,000.00	\$ 5,280.89	41%
610141	Maintenance of equipment	\$ 1,417.70	\$ 9,709.26	\$ 45,000.00	\$ 35,290.74	22%
610122	Maintenance of structure and improvements					
610122.1	Landscaping service	\$ 195.00	\$ 1,365.00	\$ 3,600.00	\$ 2,235.00	38%
610122.2	Building Maintenance and repairs	\$ -	\$ 5,057.07	\$ 10,000.00	\$ 4,942.93	51%
610122.3	Yard Maintenance and repairs	\$ -	\$ -	\$ 1,400.00	\$ 1,400.00	0%
Transportation, travel, & training						
610191.1	Fuel and GPS (WexMart)	\$ 2,448.98	\$ 21,906.13	\$ 40,000.00	\$ 18,093.87	55%
610191.3	Meetings, conferences, & travel	\$ 1,912.37	\$ 7,511.49	\$ 35,000.00	\$ 27,488.51	21%
610191.4	Board meeting expenses	\$ 14.81	\$ 188.75	\$ 1,000.00	\$ 811.25	19%
610191.5	Board payments in lieu	\$ 1,000.00	\$ 6,200.00	\$ 16,800.00	\$ 10,600.00	37%
610461.53	Continuing Education fees	\$ -	\$ 145.00	\$ 4,000.00	\$ 3,855.00	4%
610191.6	Training for trustees	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
610191.7	Staff Training (automotive, IT, staff development)	\$ 1,945.39	\$ 8,796.23	\$ 80,000.00	\$ 71,203.77	11%
Professional services						
610261.1	Audit	\$ 6,990.00	\$ 11,970.00	\$ 13,000.00	\$ 1,030.00	92%
610261.2	Actuarial reports	\$ -	\$ 1,300.00	\$ 3,000.00	\$ 1,700.00	43%
610261.3	Helicopter service	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	0%
610261.4	Legal services	\$ -	\$ 1,255.84	\$ 20,000.00	\$ 18,744.16	6%
610261.5	MVCAC Research Foundation	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%
610261.6	UC Davis Zika virus vector competency research	\$ -	\$ 7,500.00	\$ 7,500.00	\$ -	100%
610261.7	Tax collection service - SCI	\$ -	\$ 16,121.98	\$ 35,000.00	\$ 18,878.02	46%
610261.8	Payroll service	\$ -	\$ 49.95	\$ 6,000.00	\$ 5,950.05	1%
610261.9	Environmental consultant services for regulatory issues	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%
610261.1	HR Services (RGS)	\$ -	\$ 99.90	\$ 25,000.00	\$ 24,900.10	0%
610261.11	OPEB service	\$ 1,576.54	\$ 9,872.62	\$ 22,100.00	\$ 12,227.38	45%
610351	Annual memberships and dues total	\$ -	\$ 15,175.00	\$ 22,935.00	\$ 7,760.00	66%
610378	Insurance total	\$ -	\$ 113,867.00	\$ 140,138.00	\$ 26,271.00	81%
610451	Community education total	\$ 3,544.55	\$ 7,863.66	\$ 35,000.00	\$ 27,136.34	22%
Special expenses						
610461.1	Pesticides	\$ 6,833.76	\$ 34,740.42	\$ 200,000.00	\$ 165,259.58	17%
610461.2	Field supplies (dippers etc)	\$ -	\$ 37.83	\$ 1,000.00	\$ 962.17	4%
610461.4	Fish and Fish Maint.	\$ 19.99	\$ 1,247.02	\$ 4,000.00	\$ 2,752.98	31%
610461.51	Aerial Pool Survey	\$ -	\$ -	\$ 17,000.00	\$ 17,000.00	0%
610461.52	Permits	\$ -	\$ 3,232.00	\$ 3,000.00	\$ (232.00)	108%
610461.54	Board plaques and nameplates	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
610461.6	Spray equipment & Safety	\$ 243.11	\$ 5,512.09	\$ 14,000.00	\$ 8,487.91	39%
620021	Household expenses total	\$ 1,059.32	\$ 8,781.00	\$ 14,480.00	\$ 5,699.00	61%
620041	Office supplies total	\$ 1,627.77	\$ 9,227.41	\$ 22,400.00	\$ 13,172.59	41%
620042	Information technology					
620042.1	Computers, supplies and software	\$ 564.32	\$ 6,381.19	\$ 15,000.00	\$ 8,618.81	43%
620042.2	Contract services for Computer network	\$ -	\$ 300.00	\$ 4,000.00	\$ 3,700.00	8%
620042.3	Database consultant	\$ -	\$ 4,717.50	\$ 25,000.00	\$ 20,282.50	19%
620141	Laboratory total	\$ 867.34	\$ 30,280.71	\$ 88,594.00	\$ 58,313.29	34%
620261	Small tools and instruments	\$ 335.38	\$ 1,942.33	\$ 2,500.00	\$ 557.67	78%
650031.1	Capital expenditures	\$ -	\$ 161,581.47	\$ 295,000.00	\$ 133,418.53	55%
TOTAL EXPENDITURES		\$ 218,694.02	\$ 2,176,194.08	\$ 4,039,339.00	\$ 1,863,144.92	54%
TOTAL WARRANTS		\$ 224,898.08				
Discrepancy from Expenditures and Warrant list ¹		\$ 6,204.06				

1- \$6,204.06 spent in Capital Replacement, account 800002

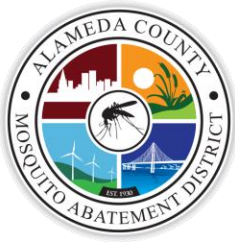
Investments, Reserves, and Cash Balance

Account #		Activity in January	Activity to Date	Beginning Balance 7/1/16	Current Balance	% change
Budget Reserves						
800001	Working Capital (Dry Period Cash)	\$ -	\$ -	\$ 2,427,743.00	\$ 2,427,743.00	0.0%
800002	Capital Replacement	\$ 6,204.06	\$ 9,784.12	\$ 544,731.00	\$ 534,946.88	-1.8%
800003	Public Health	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00	0.0%
800004	Contingency	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	0.0%
VCJPA Reserve						
800006	VCJPA Contingency	\$ -	\$ 77,000.00	\$ 210,282.00	\$ 287,282.00	36.6%

		December Balance	January Balance	% change
Investment Accounts				
800005	LAIF	\$ 150,343.29	\$ 150,599.37	0.2%
	OPEB Fund	\$ 3,928,986.92	\$ 3,946,744.85	0.4%

	December Balance	January Expenditures	Deposits ¹	January Balance	% change
Bank of America (Payroll Account)				\$ 141,127.05	
County Account	\$ 5,395,519.07	\$ 224,898.08	\$ (10,624.45)	\$ 5,181,245.44	-4.1%

1 - Deposits from the County



Board of Trustees

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1. **OPERATIONS**

A. **Narrative**

OPERATIONS REPORT January 2017

Alameda County received close to 300% of its average rainfall for the month of January. This had a significant impact on ACMAD's field operations in several areas. Not only are water levels in our normal monitored sources extremely high but water is also holding in areas we have not seen water standing for many years. This was also reflected in this month's service request data. Of the 22 requests for service received in January, 50% were requests to inspect possible breeding sources. This reflects the fact that the public is also seeing water standing in places that they do not necessarily see in a normal, or below normal, rain year.

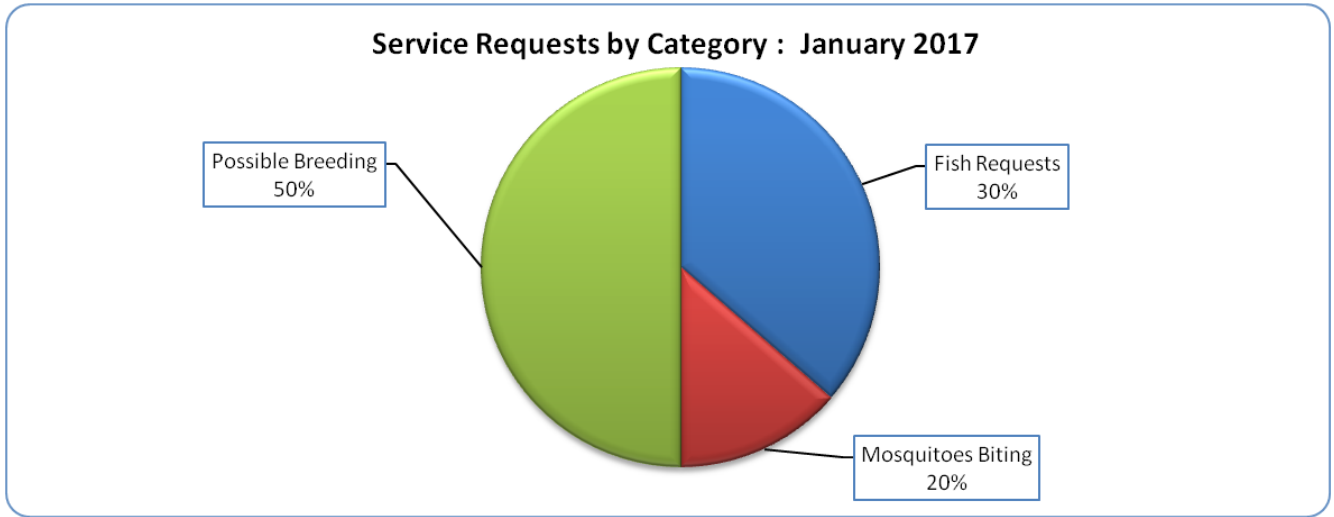
Operations staff has been on a consistent cycle of inspecting and treating mosquito sources for our main winter mosquito species, *Aedes squamiger*, *Aedes washinoi*, *Culiseta inornata* and *Aedes sierrensis*. *Aedes* eggs laid on vegetation, leaf litter, and in tree-holes hatch as they are inundated with water. Fortunately, many hatched out in the last quarter of 2016 and many of those sources have been inspected and treated several times. This has kept the overall larval population numbers in the environment low. Thus, the heavy rainfall in January has continued to add water to sources but the numbers of hatching *Aedes* has leveled off. Monitoring for *Ae. sierrensis* continues and treatments for this species in many zones will ramp up in February and into early March. The three aforementioned *Aedes* species have historically started emerging as adults toward the later part of March. However, in recent years we have noticed a trend toward emergence occurring in mid-March or even earlier. Operations has adjusted to this trend ensuring mosquito sources for all three species are treated well in advance. This process continued in earnest during the month of January.

The significant rainfall received both in January and for this season as a whole has some long-term ramifications for ACMAD, and field operations as well. We are already taking into consideration and are planning for what promises to be a big *Culex tarsalis* year. We expect females to start emerging from over-wintering sites and begin ovipositing in February and March. Many of the sources that have been monitored and treated for our winter species will soon have *Cx. tarsalis* larvae in them. Close monitoring and timely treatments will be critical for our West Nile virus treatment program. Many of these sources, as well as other sources, will be holding water for several months and will require numerous treatments to keep the *Cx. tarsalis* population in check.

Joseph Huston
Field Operations Supervisor

B. Operational Data

1. Service Requests



January 2017	#
Total Service Requests	22
January- Ten year average	27
January- Five year average	30
January- Last Year (2016)	36
Range (10 yr)	15 to 55
Mosquito species attributed to service requests	#
<i>Culista incidens</i>	10
<i>Culex pipiens</i>	1
<i>Aedes washinoi</i>	1

2. Other

Number of all injuries during 2017 = 1

3. Activity Report

Vacation Hours Used	98.50
Sick Hours Used	161.75
Workers Comp.	15.25
ETO Used	0
Total Leave	275.5
ETO Hours Accrued	2.25

2. LAB

Summary

- Weather was cool and rainy, resulting in low mosquito abundance throughout the County during the month of January.
- No detections of arboviruses in birds or mosquitoes during January, 2017.
- No invasive *Aedes* mosquitoes detected in Alameda County during 2017.
- Biochemical assays of enzymes responsible for pesticide metabolism in *Culex erythrothorax* are nearly complete. Results indicate higher levels of oxidase, alpha-esterase, and beta-esterase in *Cx. erythrothorax* relative to a sensitive lab colony of *Cx. pipiens*. Similar levels of glutathione-S-transferase were observed in *Cx. erythrothorax* and *Cx. pipiens*, while negligible levels of insensitive acetylcholine esterase were observed for both species.
- Method for determining the species of animal that mosquitoes fed upon is being established in the lab.
- Manuscript describing outcomes of studies on the oviposition bucket that was developed by ACMAD for detecting invasive *Aedes* mosquitoes is in the final stages of preparation. Manuscript describing pesticide resistance in *Cx. erythrothorax* is ongoing.

Budget

As of January 31, 2016 (month 7 of 12, 50 % of the year), 34 % of the lab budget has been expended.

Mosquito Abundance Monitoring

- **Native mosquito abundance monitoring.** Weather for the month of January continued to be cool with rain (minimum and maximum average temperatures of 35.2 °F and 61.7 °F, respectively; average temperature of 49.9 °F; 6.23 inches of rain; data from Vantage Pro2 weather station installed at ACMAD headquarters; Figure 1). Days with relatively high temperatures and no rain permitted abundance monitoring using CO₂ traps for a portion of January. An average of 0.076 mosquitoes were collected per CO₂ trap night (n = 29 CO₂ trap nights during January, 2017). New Jersey Light traps (NJLT) are monitored each week of the year. During January, an average of 0.0049 mosquitoes were captured per NJLT trap night (n = 399 trap nights). The mosquito trap results demonstrate that mosquito abundance remains remarkably low for the year.
- **Invasive *Aedes* mosquito monitoring** (*prepared by Dereje Alemayehu, Biological Specialist*).
 - The Lab has continued to deploy traps targeting invasive *Aedes* mosquitoes. However, to date there has been no detection of invasive *Aedes* mosquitoes collected in any of the invasive *Aedes* traps we have deployed throughout the County.
 - For the month of January 2017, we had a total of 68 pairs of invasive *Aedes* mosquito traps deployed throughout Alameda County. Out of these 68 traps are AGO (autocidal gravid oviposition) traps and 68 are ovi-bucket traps. The above figures include the 6 pairs of traps deployed in two different cities due to reports from Alameda County Public Health Department of human travel-related cases of arboviruses that can be transmitted by invasive *Aedes* mosquitoes. A total of 2 travel-related human cases of arbovirus disease were reported to ACMAD during January 2017.
 - Table 1 (below) provides a summary of invasive mosquito traps deployed and serviced in January 2017 throughout Alameda County.

Table 1. Traps used by ACMAD for invasive *Aedes* surveillance

TRAP DURATION	AGO	OVI	TOTAL # OF TRAPS
ALL YEAR	17	37	54
TEMPORAY (TRAVEL CASES)	6	6	12
TOTAL	23	43	66

Arbovirus Monitoring

- **WNV in birds and mosquitoes.** No WNV-positive birds or mosquitoes were detected in Alameda County for the month of January. For the year 2017, no mosquitoes or birds have been found to contain WNV, SLE or WEE.

Research

- Research during the month of January was focused upon continued evaluation of the capacity for pesticide resistance in *Cx. erythrothorax* collected at the Hayward Regional Shoreline and *Cx. pipiens* (susceptible lab colony) using biochemical enzyme assays. The most recent assay conducted in January included tests of oxidase, glutathione-S-transferase (GST), alpha-esterase, beta-esterase and insensitive acetylcholine esterase. The activity of all enzymes, except for GST, was significantly lower for *Cx. pipiens* (sensitive lab colony) relative to the *Cx. erythrothorax* (Figure 2; Unpaired t test, $P < 0.0001$). GST activity was similar and low for both species, while insensitive acetylcholine esterase was absent in both species (Figure 2; different letters in a grouped column indicate significant differences, Unpaired t test, $P > 0.9$).
- Molecular method for identifying the species of animal that mosquitoes fed upon are being established in the lab.
- Writing of the manuscript documenting the efficacy of the oviposition bucket trap developed by ACMAD for detecting invasive *Aedes* mosquitoes is in the final stages, while writing for the manuscript documenting pesticide resistance in *Cx. erythrothorax* in ongoing.

Figures

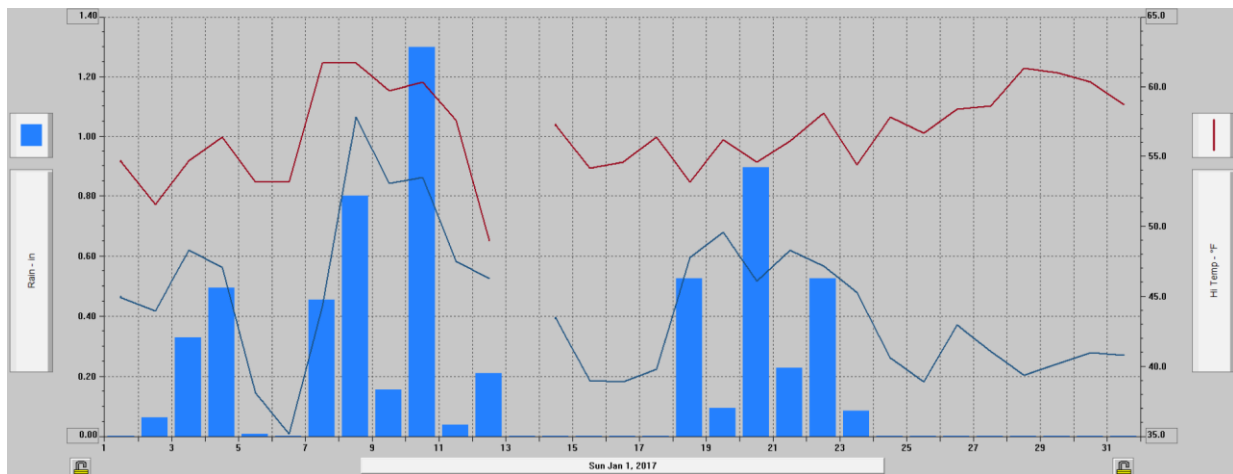


Figure 1. Temperature (red line is daily high temperature, green line is daily low temperature) and rainfall (blue bars) during the month of January, 2017.

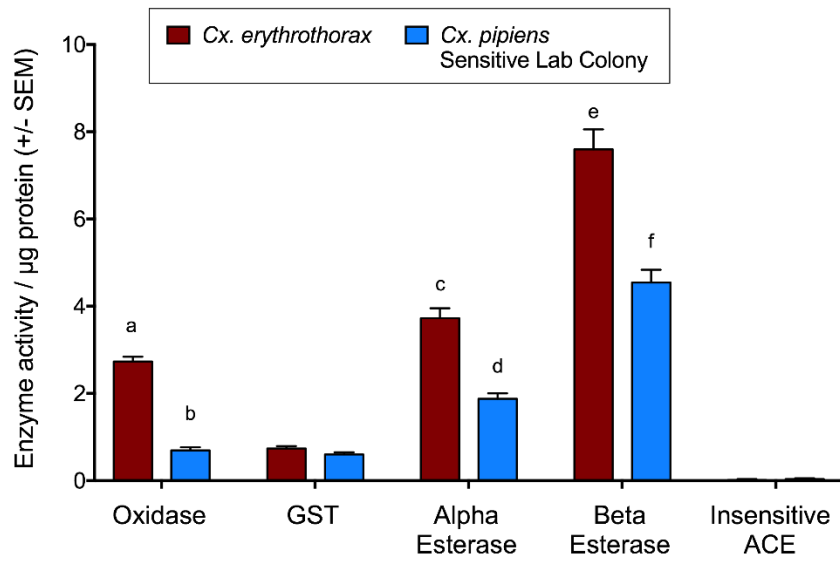


Figure 2. Activity of enzymes that metabolize insecticides in *Cx. erythrothorax* collected from Hayward Regional Shoreline relative to a susceptible lab colony of *Cx. pipiens*. There was significantly higher oxidase, alpha-esterase, and beta-esterase activities in *Cx. erythrothorax* relative to *Cx. pipiens* (Unpaired t test, $P < 0.0001$). GST activity was similar for both species (Unpaired t tests, $P > 0.9$) while levels of insensitive acetylcholine esterase (ACE) were negligible.

5. PUBLIC EDUCATION

A. Upcoming Events

- **Spring Home & Garden Show** – Friday, February 17 – Sunday, February 19, 11am-6pm (Alameda County Fairgrounds, Pleasanton)
- **St. Patrick's Day Celebration** – Saturday, March 18 – Sunday, March 19, 10am-5pm (100 Civic Plaza, Dublin)

B. Google Analytics

	January 2017	December 2016	January 2016
Number of Sessions	1,060	906	1,079
Users	865	711	968
Pageviews	2,315	1,706	2,074
Average Session Duration	1 minute 57 seconds	1 minute 37 seconds	1 minute 33 seconds
New Visitors	820 (77.4%)	673 (74.3%)	948 (87.9%)
Top Cities	Hayward (11.7%), Not Set (5.6%), San Francisco (4.25%), Olmsted Falls (2.5%), Oakland (1.9%)	Hayward (10%), San Francisco (7.3%), Not Set (5.5%), Oakland (4.4%), Saint Petersburg (2.1%)	Not Set (9.7%), Hayward (4.1%), San Francisco (4%), Oakland (3.5%), Los Angeles (3.2%)
Top Pages	Homepage (22.2%), Education (12.4%), California Species (9.4%), Mosquito Lifecycle (5.5%), About-Staff (3.4%)	Homepage (24.6%), Education (12.1%), California Species (9.7%), Mosquito Lifecycle (4.5%), About-Staff (3.1%)	Homepage (18.2%), California Species (14.3%), Mosquito Lifecycle (7.1%), Education (6.9%), About-Staff (3.8%)

C. Facebook

	January 2017	December 2016
Total Posts	8	5
Number Reached	430	97
Most Popular	Dump and Drain standing water message	CDC estimates of Zika related birth defects
Total Number of "Likes"	118	115

D. Twitter

	January 2017	December 2016
Total Tweets	9	5
Tweet Impressions	1,564	750
Top Tweet (# Impressions)	Mosquito proofing rain barrels message (171)	Zika precautions during holiday travel (120)
Profile Visits	72	37
New Followers (Total Followers)	4 (447)	7 (443)

AMENDMENT

COVER PAGE

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: _____ Position: _____

2. Jurisdiction of Office (Check at least one box)

- State Judge or Court Commissioner (Statewide Jurisdiction)
- Multi-County _____ County of _____
- City of _____ Other _____

3. Type of Statement (Check at least one box)

- Annual:** The period covered is January 1, 2016, through December 31, 2016.
- or-
- The period covered is ____/____/____, through December 31, 2016.
- Assuming Office:** Date assumed ____/____/____
- Candidate:** Election year _____ and office sought, if different than Part 1: _____
- Leaving Office:** Date Left ____/____/____ (Check one)
- The period covered is January 1, 2016, through the date of leaving office.
- or-
- The period covered is ____/____/____, through the date of leaving office.

4. Schedule Summary (must complete) ► Total number of pages including this cover page: _____

Schedules attached

- Schedule A-1 - Investments** – schedule attached
 - Schedule A-2 - Investments** – schedule attached
 - Schedule B - Real Property** – schedule attached
 - Schedule C - Income, Loans, & Business Positions** – schedule attached
 - Schedule D - Income – Gifts** – schedule attached
 - Schedule E - Income – Gifts – Travel Payments** – schedule attached
- or-
- None - No reportable interests on any schedule**

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER E-MAIL ADDRESS
()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed _____ Signature _____
(month, day, year) (File the originally signed statement with your filing official.)

Instructions Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court)
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst)
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission), you may be required to file statements with each agency. To simplify your filing obligations, you may complete an expanded statement.
- To do this, enter the name of the other agency(ies) with which you are required to file and your position title(s) in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement covering the disclosure requirements for all positions. Each copy must contain an original signature. Therefore, before signing the statement, make a copy for each agency. Sign each copy with an original signature and file with each agency.

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April 1 annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand his or her annual filing to include both positions.

Example:

Scott Baker is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers Placer and Yuba counties. Scott will complete one Form 700 using full disclosure (as required for the city position) and covering interests in both Placer and Yuba counties (as required for the multi-county position) and list both positions on the Cover Page. Before signing the statement, Scott will make a copy and sign both statements. One statement will be filed with City of Lincoln and the other will be filed with Camp Far West Irrigation District. Both will contain an original signature.

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

Part 3. Type of Statement

1. Office, Agency, or Court	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
2. Jurisdiction of Office (Check at least one box)	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> Other _____

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2016 annual statement, **do not** change the pre-printed dates to reflect 2017. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2017, through December 31, 2017, will be disclosed on your statement filed in 2018. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. All statements must have an original “wet” signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2. Instructions, examples, FAQs, and a reference pamphlet are available to help answer your questions. **When you sign your statement, you are stating, under penalty of perjury, that it is true and correct.** Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

FPPC Form 700 (2016/2017)

FPPC Advice Email: advice@fppc.ca.gov

FPPC Toll-Free Helpline: 866/275-3772 www.fppc.ca.gov

Instructions – 1