

**AGENDA**  
1131<sup>st</sup> MEETING OF THE BOARD OF TRUSTEES  
OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
DECEMBER 11TH, 2024

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TIME: 5:00 P.M.

PLACE: Join in person at the Office of the District  
23187 Connecticut Street, Hayward, CA 94545 *or*  
Join remotely via teleconference: <https://us02web.zoom.us/j/86407248266>  
**see below for additional details.**

TRUSTEES: Cathy Roache, President, County-at-Large  
Tyler Savage, Vice-President, City of Alameda  
Valerie Arkin, Secretary, City of Pleasanton  
Robin López, City of Albany: *from 1249 Marin Ave., Albany, CA*  
P. Robert Beatty, City of Berkeley:  
Kashef Qaadri, City of Dublin  
John Bauters, City of Emeryville  
John Zlatnik, City of Fremont  
George Syrop, City of Hayward  
Maya Manoharan, City of Livermore  
Eric Hentschke, City of Newark  
Lisa Rasler, City of Oakland  
Hope Salzer, City of Piedmont  
Victor Aguilar, City of San Leandro  
Subru Bhat, City of Union City

1. Call to order.
2. Roll call.
3. President Roache invites any member of the public to speak at this time on any issue relevant to the District (each individual is limited to three minutes).
4. Approval of the minutes of the 1130<sup>th</sup> Regular Meeting held November 13<sup>th</sup>, 2024 (**Board action required**).
5. Ad-Hoc Nominating Committee nominates a slate of 2025 District Officers for Board approval (**Board action required**)
6. Appointment of an ad-hoc salary committee for upcoming contract negotiations with the ACMAD employee association (**Board action required**).
7. Review of updated non-native *Aedes* response plan (Information only).
  - a. Staff report
  - b. ACMAD Policy Appendix 200-1: Public Health Emergency Fund
  - c. West Nile virus response plan
  - d. Non-native *Aedes* response plan
  - e. Coastal Region Vector Control Mutual Aid Agreement
8. Presentation of the Draft Annual Comprehensive Financial Report for Fiscal Year 2023-24 by Maze & Associates. (**Board Action Required**).

- a. Required Communications
  - b. Memorandum on Internal Controls
9. Strategic plan annual review (Information only).
  10. Verbal update from the ad-hoc manager evaluation committee (Information only).
  11. Verbal update from the ad-hoc energy committee (information only).
  12. Financial Reports as of November 30<sup>th</sup>, 2024 (Information only).
    - a. Check Register
    - b. Credit card statements
    - c. Income Statement
    - d. Investments, reserves, and cash report
    - e. Balance Sheet
  13. Presentation of the Monthly Staff Report (Information only).
  14. Presentation of the Manager's Report (Information only).
    - a. Trustee & Staff Anniversary Recognitions
    - b. Trustee terms ending 12/31/24: Lopez, Syrop, Arkin, Roache
    - c. Community Liaison new job description
    - d. CDPH Weekly Arbovirus Surveillance Bulletin
    - e. **Last call:** Mosquito & Vector Control Association of California Annual Conference  
Registration: January 27<sup>th</sup>-29<sup>th</sup>, 2025 at the Oakland City Center Marriot
    - f. Required training expiration date: NONE
  15. Board President asks for reports on conferences and seminars attended by Trustees.
  16. Board President asks for announcements from members of the Board.
  17. Board President asks trustees for items to be added to the agenda for the next Board meeting.
  18. Adjournment.

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

**Please Note: Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Ryan Clausnitzer at least 48 hours before the meeting at 510-783-7744 or [acmad@mosquitoes.org](mailto:acmad@mosquitoes.org).**

**HOW TO OBSERVE THE MEETING:**

**Telephone:** Listen to the meeting live by calling Zoom at (669) 900-6833  
Enter the **Meeting ID#** ID: 826 3148 9145 followed by the pound (#) key.

**Computer:** Watch the live streaming of the meeting from a computer by navigating to: <https://us02web.zoom.us/j/82631489145>

**Mobile:** Log in through the Zoom mobile app on a smartphone and enter **Meeting ID#** ID: 826 3148 9145

**HOW TO SUBMIT PUBLIC COMMENTS:**

**Before the Meeting:** Please email your comments to [acmad@mosquitoes.org](mailto:acmad@mosquitoes.org), write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If

you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 12:00 PM the day of the meeting will be included as an agenda supplement on the District's website under the relevant meeting date and provided to the Trustees at the meeting. Comments received after this time will be treated as contemporaneous comments.

**Contemporaneous Comments:** During the meeting, the Board President or designee will announce the opportunity to make public comments and identify the cut off time for submission. Please email your comments to [acmad@mosquitoes.org](mailto:acmad@mosquitoes.org), write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. Once the public comment period is closed, all comments timely received will be read aloud at the meeting (not to exceed three minutes at staff's cadence). Comments received after the close of the public comment period will be added to the record after the meeting.

## MINUTES

### 1130<sup>th</sup> MEETING OF THE BOARD OF TRUSTEES OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

November 13<sup>th</sup>, 2024

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TIME: 5:00 P.M.  
PLACE: Hybrid Meeting of the Board of Trustees  
Physically held at the Office of the District  
23187 Connecticut Street, Hayward, CA 94545 and  
Teleconferencing at: <https://us02web.zoom.us/j/86407248266>  
TRUSTEES: Cathy Roache, President, County-at-Large  
Tyler Savage, Vice-President, City of Alameda  
Valerie Arkin, Secretary, City of Pleasanton: *from 3740 Newton, Pleasanton*  
Robin López, City of Albany: *from 1249 Marin Ave., Albany*  
P. Robert Beatty, City of Berkeley  
Kashef Qaadri, City of Dublin  
John Bauters, City of Emeryville  
John Zlatnik, City of Fremont  
George Syrop, City of Hayward  
Maya Manoharan, City of Livermore  
Eric Hentschke, City of Newark  
Lisa Rasler, City of Oakland  
Hope Salzer, City of Piedmont: *from 76 Cambrian Ave., Piedmont*  
Victor Aguilar, City of San Leandro  
Subru Bhat, City of Union City

1. Board President Roache called the regularly scheduled board meeting to order at 5:06 pm.
2. Trustees Roache, Savage, Beatty, Zlatnik, Syrop, Manoharan, Hentschke and Bhat were present at the District. Trustees Arkin, López, Salzer were present remotely from the publicly posted locations above. Trustee Rasler was absent. Trustees Qaadri, Bauters, and Aguilar were present under AB 2449 exemption which requires Board approval.  
**Discussion:** Trustee Bauters stated that he is requesting AB 2449 approval since he was not able to post his location 72-hours prior to the meeting due to hurricane damage at his previously planned location. Trustees Aguilar and Qaadri stated they were not able to post thier location 72-hours prior to the meeting because they had not yet arrived in time.  
**Motion:** Trustee Hentschke moved to approve remote attendance  
**Second:** Trustee Savage  
**Vote:** Motion carries: unanimous
3. President Roache invited members of the public to speak on any issue relevant to the district. Vector Biologist, Sarah Lawton, was present remotely to record the minutes. Information & Technology Director, Robert Ferdan, was present for technical support.
4. Approval of the minutes of the 1129<sup>th</sup> meeting held October 9th, 2024.



**Discussion:** None

**Motion:** Trustee Manoharan moved to approve the minutes

**Second:** Trustee Zlatnik

**Roll Call Vote:** Motion carries: unanimous

5. Appointment of an ad-hoc committee to nominate candidates for 2025 Board officers.

**Discussion:** Trustee Beatty asks why Trustees with longer service are not yet Officers (Trustees have the option of passing) Trustee Zlatnik asked if there are any qualifications for being on the committee and noted he does not know everyone well yet (no qualifications necessary). He followed up by asking how many members are needed (at least two). Trustee Bhat noted that not knowing everyone is a positive thing because you would not be biased in your decision. Trustee Zlatnik stated he would be on the committee. Trustee Beatty said that he would return to the committee along with Trustees Hentschke and Manoharan who volunteered.

**Motion:** Trustee Bhat moved to approve Trustees Zlatnik, Beatty, Hentschke and Manoharan to be on the ad-hoc committee

**Second:** Trustee Syrop

**Vote:** Motion carries: unanimous

6. Appointment of an ad-hoc energy committee.

**Discussion:** Trustees Savage, Qaadri and Salzer stated they would like to be on the committee.

**Motion:** Trustee Beatty moved to approve Trustees Savage, Qaadri and Salzer to the committee

**Second:** Trustee Hentschke

**Vote:** Motion carries: unanimous

7. Verbal Update from the ad-hoc manager evaluation committee

**Discussion:** President Roache reported that they have a meeting set for November 19, 2024, at 2 pm, which as a reminder, consists of herself and Trustees Savage, Hentschke, Bauters and Bhat.

8. Financial Reports as of October 31<sup>st</sup>, 2024

**Discussion:** President Roache asked what company All-Ways Green Services is, for around \$800 (it is the landscaping company we used prior to our recent district tours.) Trustee Qaadri commented on how he liked the new visual report. Trustee Savage asked what triggers a withdrawal from the public health emergency fund (increased efforts that would exceed existing budget categories for items like mosquito control products, new equipment, hiring mutual aid employees, and supporting volunteers.) He followed up by asking if it is common for districts to do mutual aid (not for mosquito districts (ours was the first), but it is modeled after public safety practices for immediate access to trained labor & equipment).

9. Presentation of the Monthly Staff Report

**Discussion:** Trustee Zlatnik noticed that catch basins are a potential source for *Aedes aegypti* and asked if they will be treated this winter as well (we will potentially be misting them with an aerosolizer for resting adult control). Trustee Salzer asked how many other communities have CERT programs (all Alameda County cities are covered by a CERT program and as a part of our invasive *Aedes* response plan, every CERT organization has been contacted through the county's Emergency Management Association and provided with initial in-house training). President Roache asked how many *Aedes aegypti* adults have been found (nine, in five CO<sub>2</sub>

traps) She also asked if larvae have been found (yes, in several locations.) Trustee Bhat asked since we suspect the mosquitoes came from Fresno, do they have an active infestation (yes, since 2014). Trustee Manoharan asked if we are only looking in Pleasanton or around the borders too (*Aedes aegypti* does not fly very far, but yes, we have continued our trapping efforts throughout the county as normal.) Trustee Beatty asked how long the In2Care traps last (about 90 days.) President Roached mentioned that people loved seeing the drone at the open house for the Agriculture Department.

10. Presentation of the Manager's Report

**Discussion:** Trustee Manoharan asked for more details on the 2023 strategic planning session (a 1-hour posted special meeting where trustees rotated around departments in person to learn about their corresponding strategic goals). Trustee Zlatnik asked what is in the MOU (employee benefits such as medical and dental along with the salary schedule). Trustee Manoharan asked if the negotiating committee is in lieu of a mediator (the two groups negotiate with the assistance of the General Manager). Trustee Syrop stated he would like to be on the committee if he is reappointed by his city. Trustee Bhat stated how he enjoyed Chairing the committee in 2022.

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

**Discussion:** Trustee Manoharan attended the Special District Leadership Academy in Marin and stated that she really liked the sessions which were very informative. She also feels more comfortable in her role as a Board member. Trustee Zlatnik attended earlier this year as well and enjoyed talking to a range of other people and districts.

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

**Discussion:** Trustee Arkin mentioned that she is likely to lose her re-election bid so this may be her last meeting. The General Manager stated that it will be up to the city council and being an active council member is not required, if she is interested in staying on.

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

**Discussion:** Trustee Savage would like more information about the district response plan to public health mosquito emergencies, specifically regarding funding and reacting to different scenarios (yes, if not December then in January).

14. Adjournment at 6:08 pm.

**Respectfully submitted,**

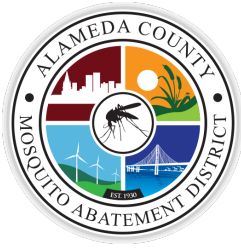
Approved as written and/or corrected  
at the 1131<sup>st</sup> meeting of the Board of  
Trustees held December 11<sup>th</sup>, 2024

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Valerie Arkin, Secretary  
BOARD OF TRUSTEES

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Cathy Roache, President  
BOARD OF TRUSTEES



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Hayward, CA 94545

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## Public Health Mosquito Emergency

### Board of Trustees

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#### **Secretary**

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#### **Dublin**

John Bauters

#### **Emeryville**

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#### **Fremont**

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#### **Hayward**

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#### **Oakland**

Eric Hentschke

#### **Newark**

Hope Salzer

#### **Piedmont**

Victor Aguilar

#### **San Leandro**

Subru Bhat

#### **Union City**

#### **Ryan Clausnitzer**

General Manager

### Background:

Staff presented the District's first two response plans to the ACMAD Board of Trustees in August of 2016 for West Nile virus and invasive *Aedes* mosquitoes, and again when updated in June of 2020, and now in December 2024 (attached). The District also committed public health emergency reserve funds in an April 2016 financial policy which is reviewed annually by the Finance Committee (current policy attached).

This recent invasive (retitled as "non-native") *Aedes* update includes changes related to specific scenarios such as an a) initial detection in one area (like we just had in Pleasanton), b) multiple detections across a broad area, and with c) human disease cases integrating the four phase of FEMA emergency management (Mitigation, Preparedness, Response, Recovery).

This latest response did NOT require reserve fund expenditures as they did not *incur greater than normal expenses to prevent or manage an imminent threat to public health*. Expenditures that *may* lead to a withdrawal from the public health emergency fund include:

- Paying the salaries and for use of equipment from adjacent mosquito control districts included in our mutual aid agreement (attached).
- Purchasing additional control equipment.
- Providing training, transportation, and meals for volunteers.
- Contracted aerial pesticide applications.

If Trustees would like to learn more about the past decade of emergency actions in mosquito control, attend the MVCAC Annual Conference where 13 presenters will be speaking on *Invasive Aedes, Success and Failures* on January 28<sup>th</sup> from 2-4pm, moderated by the General Manager.

### Attachments:

1. ACMAD Policy Appendix 200-1: Public Health Emergency Fund
2. West Nile virus response plan
3. Updated non-native *Aedes* response plan
4. Coastal Region Vector Control Mutual Aid Agreement

**APPENDIX 200-1**  
**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT**  
**PUBLIC HEALTH EMERGENCY FUND**

**Purpose of Fund:**

The purpose of the Public Health Emergency Fund is to mitigate the financial impact of unusually high levels of vector-borne disease activity or prevent a future threat to public health from a newly detected invasive mosquito species.

**Policy:**

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This fund shall be known as the "Public Health Emergency Fund."
2. The Public Health Emergency Fund shall be designated as a Committed Fund.
3. These funds will be used to replenish operating cash flow in the General Fund should circumstances cause the District to incur greater than normal expenses to prevent or manage an imminent threat to public health from vectors and vector-borne disease.
4. Expenditure of Public Health Emergency Funds must be authorized by the Board of Trustees at a publicly noticed meeting.
5. Expenditures from this designated fund that are subsequently recovered, either partially or fully, from State sources, shall be utilized solely for the purpose of refunding the Public Health Emergency Fund.
6. Investment earnings from the Public Health Emergency Fund may be credited to the District's General Fund.
7. The Public Health Emergency Fund may be invested in financial institutions and instruments that maintain the highest level of liquidity, such as checking, savings, and interest earning savings accounts.
8. Annual replenishment will vary, depending upon other designation requirements and current year expense requirements
9. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

**Target Fund Level:**

The target balance of this fund is based on an estimate of likely operational needs should the most likely public health threat scenario become reality. This target balance will be reviewed annually and adjusted as needed to remain current. However, it is recognized that having a minimum fund balance of \$500,000 would be prudent.

Such investments shall be limited to the instruments authorized under applicable law, including California Government Code Sections 53601 and 53635, and includes only transfers between existing investment instruments utilized by the district. Unless removed by the General Manager, the District's Financial & HR Specialist has the authority to access online financial information from the asset manager.

## **APPENDIX 200-1**

### **ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT PUBLIC HEALTH EMERGENCY FUND**

#### **Purpose of Fund:**

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#### **Policy:**

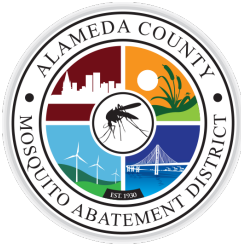
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## Board of Trustees

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### **Vice-President**

Kathy Narum

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### **County at Large**

Wendi Poulson

### **Alameda**

P. Robert Beatty

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### **Emeryville**

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Elisa Marquez

### **Hayward**

James N. Doggett

### **Livermore**

Eric Hentschke

### **Newark**

Jan O. Washburn

### **Oakland**

Ursula Reed

### **San Leandro**

Ronald E. Quinn

### **Union City**

### **Ryan Clausnitzer**

District Manager

## Mosquito-Borne Arbovirus Response Plan

August 2016

### 1. Overview

The purpose of this document is to serve as a guide for the Alameda County Mosquito Abatement District (the District) in responding to the detection of birds and native mosquitoes that are infected with arboviruses (e.g. West Nile virus (WNV), Saint Louis encephalitis virus (SLE), or western equine encephalitis virus (WEE)). This document describes an enhanced surveillance and response plan for Alameda County, excluding the City of Albany, that is based upon assessing the risk of native mosquitoes transmitting WNV, SLE, or WEE to people. Several species of native mosquito are known to transmit WNV, SLE, and WEE, including: *Culex pipiens* (northern house mosquito), *Culex tarsalis* (western encephalitis mosquito), and *Culex erythrothorax* (tule mosquito). Because the breeding, dispersion, and control of mosquitoes native to Alameda County differ substantially from that of invasive mosquito species, a distinct response plan is needed for native mosquitoes that transmit arboviruses to people. The Mosquito-Borne Arbovirus Response Plan described herein was developed using the California Mosquito-Borne Virus Surveillance & Response Plan (revision published April 2015) that was prepared by the California Department of Public Health (CDPH), the Mosquito & Vector Control Association of California and the University of California (available via [www.cdph.ca.gov/programs/vbds](http://www.cdph.ca.gov/programs/vbds)), and knowledge of the environmental factors that drive mosquito abundance in Alameda County. A supplementary Invasive Aedes Mosquito Response Plan is described elsewhere.

### 2. Annual Training

Training should focus on all known mosquito species present in the County. Upon completion of training, Operations and Lab Staff should be able to:

- Identify all life stages of native mosquito species.
- Have knowledge of the biology and ecology of the native mosquito species.
- Be current on latest surveillance and control methods used for native mosquitoes in California.

**3. Mosquito Control.** Operations Staff inspect potential mosquito breeding sites and when appropriate, employ physical control (e.g. environmental management practices), biological control (e.g. mosquito fish), or chemical control (e.g. pesticides) to reduce the abundance of adult mosquitoes. Office or Lab Staff that hold current Vector Control Technician certifications issued by CDPH (Category A and B) may participate in mosquito control activities, when needed.

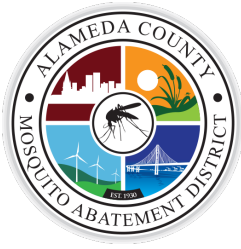
#### 4. Pre-Detection of Arboviruses in Native Mosquitoes and Birds Response Plan

- A. **Mosquito Surveillance.** Dry ice-baited EVS traps (CO<sub>2</sub> attractant) New Jersey Light Traps are placed throughout the County to monitor native mosquito abundance. Mosquito species that are collected in EVS traps which have the potential to transmit WNV, SLE, or WEE are typically tested in the District Lab for the presence of these viruses using reverse transcription quantitative polymerase chain reaction (RT-QPCR). Alternatively, mosquitoes may be sent to the Davis Arbovirus Research and Training (DART) Lab for testing. The results of the arbovirus tests are reported to CDPH.
- B. **Bird Surveillance.** Dead birds reported by County residents to CDPH are evaluated to determine suitability for arbovirus testing. Suitable dead birds are retrieved by District Staff and brought to the District Lab for arbovirus testing. Initially, a rapid analyte measurement platform test (*i.e.* RAMP test, an immunoassay) is typically employed to screen corvid birds for WNV infection. If the dead bird is found to contain WNV, it may be tested again using RT-QPCR to confirm the RAMP test, and to determine if the bird was also infected with SLE and WEE. If the dead bird is not a corvid, RT-QPCR will be used in place of the RAMP for arbovirus testing. Specimens collected from dead birds may be sent to the DART Lab for arbovirus testing. The results of the arbovirus tests are reported to CDPH.
- C. **Service Requests.** If a service request made by a County resident indicates biting mosquitoes, District Staff may inspect the site for mosquitoes, collect specimens to determine mosquito abundance and the species present, and employ control measures to reduce mosquito breeding at the site (Section 3).
- D. **Public Outreach.** The goal is to educate the community on the mosquitoes that can transmit WNV, SLE and WEE to humans. The focus is on prevention and detection by encouraging residents to eliminate or reduce potential mosquito breeding sources, and to report dead birds to CDPH ([http://westnile.ca.gov/report\\_wnv.php](http://westnile.ca.gov/report_wnv.php)).

#### 5. Post-Detection of Arboviruses in Native Mosquitoes and Birds Response Plan

- A. **Confirmed Arbovirus in Dead Birds.** When testing of dead birds show them to contain WNV, SLE, or WEE, additional District Staff are deployed to place EVS traps around the site where the dead bird was collected, inspect the surrounding area for known and cryptic mosquito breeding sites, and employ physical, biological, or chemical control practices to reduce adult mosquito abundance (Section 3). Mosquitoes that are collected in the CDC EVS traps are tested in the District Lab for the presence of WNV, SLE, and WEE. If unusually high numbers of arbovirus-infected birds are found in a region or after the first detection of a WNV-infected bird in the County for the year, a press release may be made to advise persons in that area of increased risk for exposure to mosquito-borne arboviruses.
- B. **Confirmed Arbovirus in Mosquitoes.** When testing of mosquitoes collected in CDC EVS traps show them to contain arbovirus, additional CDC EVS traps are placed around the area where the infected mosquitoes were collected. Additional inspections may be conducted. Physical, biological, or chemical control measures may be employed at mosquito breeding sites to reduce adult mosquito abundance. If unusually high numbers of arbovirus-infected mosquitoes are found in a region or after the first detection of a WNV-infected mosquito the County for the year, a press release may be made to advise persons in that area of increased risk for exposure to mosquito-borne arboviruses. Lab Staff will generate maps that indicate the location of WNV-positive birds and mosquitoes.
- C. **Human Case.** When local public health agencies notify ACMAD of a suspected or confirmed case of WNV disease in humans, Lab Staff may place mosquito traps near to where the case resided and test the mosquitoes for the presence of WNV to determine if transmission of WNV is occurring between mosquitoes and birds in that area.





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## Board of Trustees

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Eric Hentschke

#### **Newark**

Hope Salzer

#### **Piedmont**

Victor Aguilar

#### **San Leandro**

Subru Bhat

#### **Union City**

### **Ryan Clausnitzer**

General Manager

## Non-native *Aedes* Mosquito Response Plan

Revised December 2024

### 1. Overview

This response plan provides updated strategies and protocols for managing non-native *Aedes* mosquitoes, including *Aedes aegypti* (yellow fever mosquito) and *Aedes albopictus* (tiger mosquito), that rely on artificial water-holding containers for reproduction. These species are major public health concerns because they can spread diseases like dengue, chikungunya, yellow fever, and Zika to people. The plan integrates best practices, resource enhancements, and FEMA's four phases of disaster response—mitigation, preparedness, response, and recovery—into its framework.

The response plan is a guide for the Alameda County Mosquito Abatement District (ACMAD) to address the potential establishment and spread of *Aedes aegypti* or *Aedes albopictus* in Alameda County. It outlines ACMAD's plans to survey the County for non-native *Aedes*, confirm the identification of a mosquito specimen as a non-native *Aedes*, and limit the dispersal of non-native *Aedes* in the County. Because the reproduction, dispersion, and control of non-native *Aedes* mosquitoes differ substantially from that of mosquito species which transmit West Nile virus, a distinct response plan is needed for non-native *Aedes*.

The ACMAD Non-native *Aedes* Mosquito Response Plan that is outlined herein was developed using: "Guidance for Surveillance of and Response to Invasive *Aedes* Mosquitoes and Dengue, Chikungunya and Zika in California" published by the California Department of Public Health (CDPH) in January 2024, "Surveillance and Control of *Aedes aegypti* and *Aedes albopictus* in the United States" by the US Centers for Disease Control and Prevention (CDC), response plans published by other vector control entities, and knowledge of the environmental factors that drive mosquito abundance in Alameda County. This plan supplements the mosquito control and surveillance activities that are described in the ACMAD Mosquito-Borne Arbovirus Response Plan.

## 2. Annual Training

Annual training focuses on building preparedness by enhancing the ability to identify and respond to non-native mosquito species in California. Field Staff will be trained to identify all life stages of non-native mosquito species, understand their biology and ecology, and stay current on the latest monitoring and control methods. Office Staff will receive training to ask targeted questions when fielding reports of biting mosquitoes and to recognize when the information provided warrants generating a Service Request for inspection by Field Staff. At the end of each year, team leads will convene to conduct after-action reviews of response efforts, focusing on identifying lessons learned, improving future response plans, and ensuring alignment with recovery goals.

## 3. Pre-detection Monitoring Plan for Non-native *Aedes* Mosquitoes

- A. **Monitoring and Pre-Detection Surveillance.** As part of preparedness efforts, oviposition traps are strategically placed throughout Alameda County, targeting locations where non-native *Aedes* mosquitoes are more likely to be introduced or where habitats may support their growth (e.g., cemeteries, nurseries, recycling or waste transfer sites). Additionally, adult mosquito traps, such as Encephalitis Virus Survey (EVS) traps, are examined for the presence of non-native *Aedes* mosquitoes to establish baseline abundance data.
- B. **Documentation and Specimen Handling.** Accurate documentation and proper specimen handling are critical to ensure an effective response. For any mosquito specimens suspected to be non-native *Aedes*, Staff will record the location (address or GPS coordinates), date and time of collection, and the name of the collector. Suspected adult specimens will be immediately killed to preserve their integrity and transported to the ACMAD Lab for identification. Larval specimens will be transported alive in their original water source, while suspected eggs will be carefully preserved in a moistened plastic bag to avoid damage. These measures support mitigation efforts by preventing the unintentional spread of mosquitoes during transport.
- C. **Identification and Confirmation.** Suspected specimens will be identified using taxonomic keys and verified photographs. If identified as non-native *Aedes*, a second ACMAD expert will independently verify the finding, and all specimens will be photographed for record-keeping. When further confirmation is required, external experts (e.g., CDPH Public Health Biologist) may be consulted, and molecular tests, such as the *Aedes aegypti* genotyping quantitative PCR assay, may be conducted. Once confirmed, the Supervising Public Health Biologist and the Public Health Biologist for Alameda County at CDPH will be notified. Specimens will also be preserved for genome sequencing to determine their geographic origin, supporting both response and recovery phases by informing future mitigation strategies.
- D. **Service Requests and Human Case Response.** Reports of daytime or ankle-biting mosquitoes, without confirmation of native *Aedes* species, will prompt Field Staff to inspect the site for all life stages of non-native *Aedes* mosquitoes. If multiple service requests are received within a 1000-foot radius or involving 15 households, the response may escalate to include teams of two Field Staff conducting inspections. To enhance situational awareness, additional traps, such as oviposition, EVS, or BG-Sentinel traps, may be deployed in affected areas. In the event of a suspected or confirmed human case of a mosquito-vectoring tropical disease reported by local public health agencies, non-native *Aedes* traps may be placed near the case's residence during the viremic period as part of the response phase.

- E. **Public Outreach.** To bolster preparedness and prevention, ACMAD will conduct proactive community outreach to inform affected communities about the public health threat of non-native mosquitoes. ACMAD will work with local agencies, schools, community-based organizations and beyond to hone messages that resonate with specific communities. ACMAD will use social and paid media to amplify accurate information about mosquitoes and vector borne diseases. Outreach efforts will be designed create a better-informed public which can support mitigation of non-native mosquitoes.

#### 4. Post-Detection of Confirmed Non-native *Aedes* Mosquito Response Plan

##### A. Community Notifications (Post-Detection).

Upon confirmation of a non-native *Aedes* detection, the following actions will be taken as part of the response phase:

- **Partner Notifications:** Notify the ACMAD Board of Trustees, nearby mosquito and vector control districts, local public health departments, and the Emergency Operations Center (EOC) of each affected and neighboring city.
- **Reporting:** Report the confirmed detection to VectorSurv for transmission to CDC's MosquitoNET.
- **Public Outreach:** Increase the awareness of non-native *Aedes* in the affected areas in order to encourage residents to report daytime biting mosquitoes to ACMAD, and to inspect and sanitize their own properties. Issue a press release to the ACMAD Board of Trustees, media outlets, and local agencies to inform the public about the detection.
- **Community Emergency Response Teams (CERT).** CERT within and adjacent to the Response Area may be activated to aid ACMAD Staff in distributing information related to the non-native *Aedes* response.

##### B. Mosquito Control and Outreach Response (Post-Detection).

The overarching goal is to mitigate the intensity and spread of non-native *Aedes* mosquitoes while increasing community engagement. Responses will escalate in alignment with the level of risk posed by the infestation

1. **Response to a First Detection.** A first detection is defined as a confirmed non-native *Aedes* finding with no additional detections within a 1/8-mile radius of the initial site. Actions include:
  - a. **Area Assessment and Community Engagement.** *Aedes* response teams will work in pairs, with one conducting inspections while the other provides educational outreach and answers resident questions. The priority is to determine the presence or absence of non-native *Aedes* without requiring multiple confirmations per property. Request permission from residents to place a mosquito trap on their property and inspect it in their absence.
  - b. **Water Container Sanitization.** Water containers within the response area will be treated with larvicide or drained to reduce mosquito abundance. Residents will be encouraged to dispose of or store containers indoors if they can hold enough water to support mosquito growth.
  - c. **Catch Basin Applications.** Apply larvicide to catch basins in and around the response area to reduce the abundance of all mosquitoes in the area.
  - d. **Specimen Collection and Transport.** Collect all life stages of suspected non-native *Aedes* mosquitoes for lab identification. Implement strict containment measures:

- inspect and sanitize vehicles and equipment before leaving the response area, and seal mosquito specimens in containers to prevent accidental spread.
- e. **Broader Mitigation Efforts.** Continue larvicide applications and address service requests outside the response area, potentially at reduced service intervals to allocate staff resources within the non-native *Aedes* response area.
2. **Response to Multiple Detections Across a Broad Area.** In the event of multiple detections, the coordination phase will focus on scaling operations, ensuring efficiency, and maintaining community trust. In addition to actions outlined for a first detection, the following actions may also be taken:
    - a. **Tabletop Exercises.** Facilitated tabletop exercises may be conducted to identify gaps, streamline workflows, and enhance preparedness for escalating situations.
    - b. **Resource Scaling.** Allocate additional staff, vehicles, and equipment as needed to support expanded response activities. Mutual aid agreements may be activated for resource sharing.
    - c. **Technology Integration.** An AI-enabled automated service request system may be temporarily activated to manage public service requests, provide real-time updates on response activities, and enhance operational transparency.
    - d. **Enhanced Tracking and Inspections.** Implement detailed tracking of service requests, linking them to property inspections to ensure comprehensive coverage and situational awareness.
  3. **Response to Human Case with Non-Native *Aedes* Nearby.** In addition to actions outlined for multiple detections, the following actions may also be taken:
    - a. Implement broad-scale immature and adult mosquito control measures within a 1/8-mile radius of the case location.
    - b. Household members where the case resides will be advised to take all steps to avoid mosquito bites to minimize the risk of local transmission.
    - c. Staff may not disclose any personal information related to the case. This includes but is not limited to the address where the case resides, the size of the area being inspected, the name of case, their travel history, or suspected disease.
  4. **Local Tropical Disease Transmission by non-Native *Aedes*.** Building upon the above measures, the following actions may be taken:
    - a. **Enhanced Adult Mosquito Control.** Deploy backpack or localized yard adult mosquito control treatments in the immediate area to reduce adult mosquito populations. Broadcast insecticide applications may be used to suppress immature and adult stages (e.g., WALs, aerosolizer or truck-mounted foggers).
    - b. **Resource Scaling and Mutual Aid.** If needed, request additional equipment, personnel, and logistical support from nearby mosquito and vector control districts as part of mutual aid agreements to strengthen the response.
    - c. **Comprehensive Coordination.** Collaborate closely with the Alameda County Public Health Department, CDPH, and local community groups to ensure a unified and efficient response.
    - d. **Healthcare Worker Engagement.** Educate healthcare workers on identifying and reporting potential additional cases of tropical diseases transmitted by non-native *Aedes*. Provide training on symptoms, case reporting procedures, and preventive measures.

- C. **Monitoring Response Plan (Post-Detection).** The primary goal of the monitoring response plan is to quantify the intensity and geographic distribution of non-native *Aedes* mosquitoes, enabling focused control efforts where they are most needed. The emergency management approach follows a phased framework, beginning with an immediate response to the threat and transitioning efficiently into the recovery phase. During recovery, efforts will shift toward reprioritizing the monitoring of native mosquito abundance and West Nile virus prevalence.
1. **Monitoring Response to a First Detection.** Mosquito abundance in the response area will be monitored in coordination with *Aedes* response teams.
    - a. **Trap types.** Specialized traps for non-native *Aedes* (e.g., oviposition, In2Care, and BG-Sentinel) alongside standard traps (e.g., EVS and gravid traps) will be deployed to assess the geographic distribution of mosquitoes within and around non-native *Aedes* response areas.
    - b. **Trap Placement Strategy:** Initial trap sites will focus on the response area, with trap density highest within a 1/8-mile radius of the detection site. Trap density will gradually decrease with increasing distance from the detection site. To assess broader geographic spread, a smaller number of traps will be placed beyond the response area, extending up to ½ mile from the detection site.
      - a. **Reevaluate Suitable Trap Locations:** Assess sites where residents grant permission to place traps for higher suitability compared to initial trap sites. Relocate traps to these more optimal locations as needed.
    - c. **Specimen Collection and Transport.** All mosquito specimens collected within a response area must be handled as if they contain non-native *Aedes* mosquitoes and must be managed to prevent unintentional spread to nearby areas.
      - **Adult Mosquitoes:** Mosquitoes captured in trap nets must be frozen before transport outside the response area.
      - **Immature Stages:** Eggs or larvae must be securely placed in sealed containers for transport. Traps used to collect immature stages must be thoroughly scrubbed and sanitized with bleach before being relocated to another site.
      - **Vehicles and Equipment:** All vehicles and equipment must be inspected for uncontained mosquitoes before exiting the response area.
      - **Long-Term Traps:** For traps left on properties for more than five days to collect immature stages, water must be treated with a larvicide. Larvicide applications must be replenished as directed on the product label and reported according to the guidelines provided by the Operations Supervisor.
    - d. **Specimen identification and reporting.** Rapid and thorough assessment of trap contents, followed by timely reporting to outreach and control staff, is critical to support operational and outreach responses.
      - **Adult and Larval Identification:** Adults and larvae collected from a response area must be identified using taxonomic keys within one day of collection.
        - If a specimen cannot be conclusively identified, a second opinion must be sought from ACMAD staff. If both attempts fail, the specimen must undergo molecular testing, such as with the *Aedes aegypti* genotyping quantitative PCR assay.
      - **Egg Identification:** The species of *Aedes* eggs collected from a response area should be identified using molecular testing within three days of collection.
      - **Oviposition Trap Water Analysis.** Water from ovibucket and In2Care traps should be analyzed using molecular tests to detect environmental DNA (eDNA) shed by non-native *Aedes* mosquitoes.

- **Reporting Additional Detections:** Any additional detections of non-native *Aedes* must be reported via email within one hour to the Laboratory Director, Operations Supervisor, Regulatory and Public Affairs Director, and Public Outreach Coordinator. At least one of these individuals must also be notified verbally.
    - e. **Monitoring duration.** Sites where non-native *Aedes* mosquitoes are collected must be monitored with EVS traps every two weeks until six consecutive months of negative trap results are achieved. Additionally, each detection site should be monitored again for one month during the following year, once environmental conditions become favorable for mosquito reproduction.
    - f. **Mosquito control support.** Lab Staff may inspect, sanitize, and apply larvicide at properties where traps are placed.
2. **Monitoring Response to Multiple Detections across a Broad Area.** With multiple detections, the coordination phase will focus on distributing resources to ensure efficient and effective monitoring of the non-native *Aedes* response areas and native mosquito habitats. Actions include:
- a. **Prioritize High-Risk Sites.** Focus native mosquito monitoring efforts on high-priority and essential sites. Defer medium-priority trap sites until resources allow for their reassessment.
  - b. **Emphasize Adult Mosquito Monitoring.** Prioritize monitoring adult mosquito abundance by deferring routine inspections of oviposition and In2Care traps. Apply long-acting larvicides in these traps to prevent mosquito reproduction until resources permit further inspection.
  - c. **Postpone eDNA Testing.** Defer analysis of eDNA from trap water during this phase to reallocate laboratory capacity to higher-priority tasks.
  - d. **Streamline Specimen Identification.** Focus adult mosquito identification efforts on WNV vectors (*Culex* spp.) and non-native urban *Aedes* mosquitoes. *Culiseta* species should be identified to species level only when time permits.
  - e. **Optimize WNV Testing.** For traps containing more than 100 individuals of a particular WNV-vector species, limit quantitative PCR testing to no more than two mosquito pools per species.
  - f. **Pause Research Projects.** Temporarily suspend all ongoing research projects that are not directly related to the response effort.
3. **Monitoring Response to Human Case with Non-Native *Aedes* Nearby.** In response to a human case near non-native *Aedes* detections, monitoring efforts will escalate to improve precision in identifying the locations of non-native *Aedes* mosquitoes. These measures build upon the actions outlined for multiple detections and include the following:
- a. Place Mosquito Magnet Traps at strategic locations to reduce non-native *Aedes* abundance. Do not place these traps within 200 feet of where the human case resides to prevent additional mosquitoes from coming near and potentially biting the individual.
  - b. Expand trapping efforts near the human case by transferring traps from sites where no non-native *Aedes* mosquitoes have been detected for at least six weeks.
  - c. Limit native mosquito monitoring to essential priority sites, deferring high- and medium-priority monitoring to allocate resources for the human case response.
  - d. Non-native *Aedes* mosquitoes collected near the case's residence may be tested for tropical diseases at the DART Lab at UC Davis

4. **Monitoring Response for Locally Acquired Human Case.** All monitoring resources and efforts will be transferred to the response area until the recovery phase is complete.
- D. **Office Response.** The goal of the Office Response is to inform County residents and relevant entities of the non-native *Aedes* Response Area, coordinate the Operations and Lab Responses, and engage in public outreach to encourage County-wide efforts to suppress non-native *Aedes* mosquitoes.
1. **Service Requests and Property Inspections.**
    - Determine the language(s) needed for the affected area.
    - Translate outreach materials into needed languages.
    - For service request calls, the Office Staff will employ a script and reporting form that is designed to identify calls with a higher likelihood of being initiated by non-native *Aedes*.
    - Contact any restricted areas that will need to be inspected.
    - Enact an efficient communication system between field and office staff to facilitate door-to-door inspections.
  2. **Coordinating Operations and Lab Responses.**
    - Inspection maps will be generated by Office Staff for guiding Field Staff to sites in and around the non-native *Aedes* Response Area that have been inspected, need inspection, or have return notices placed at the property.
    - Office Staff will integrate inspection and mosquito abundance maps for coordinating Operations and Lab Staff efforts.
    - The Office Staff will coordinate staff meetings related to the non-native *Aedes* response.

## COASTAL REGION VECTOR CONTROL MUTUAL AID AGREEMENT

THIS AGREEMENT is entered into by and between Alameda County Mosquito Abatement District, a local government agency (“ACMAD”), San Mateo County Mosquito & Vector Control District, a local government agency (“SMCMVCD”), and Marin/Sonoma Mosquito and Vector Control District, a local government agency (“MSMVCD”). This Agreement will become effective on the date that it is signed by the last Party to sign as indicated by the date associated with that Party’s signature below. The Parties agree as follows:

**1. Definitions.** The following definitions apply to words and phrases used in this Agreement:

a. “Agreement” means this Coastal Region Vector Control Mutual Aid Agreement, as it may be amended from time to time.

b. “Coastal Region” means the Coastal Region of the Mosquito and Vector Control Association of California.

c. “Emergency” means the existence or threat of a mosquito-borne virus outbreak or other public health situation or a natural or manmade event, incident or condition that causes an increased demand for vector control services, which is or is likely to be beyond the capability of a Party to respond to and manage with its existing personnel, equipment, and supplies.

d. “Loaned Employee” has the meaning as set forth at section 6.

e. “Parties” mean the initial parties to this Agreement as set forth in the first paragraph plus any additional parties added to the Agreement through an addendum approved pursuant to section 3. “Party” means any one of the Parties.

f. “Request” means a request for mutual aid assistance made pursuant to section 5.

g. “Requesting Party” means a Party that requests mutual aid assistance under this Agreement.

h. “Responding Party” means a Party that agrees to provide mutual aid assistance in response to a Request.

**2. Recitals.** This Agreement is made with reference to the following background recitals:

a. Each Party provides mosquito or vector control services to its service area within the Coastal Region. Each Party employs certain personnel and owns certain equipment and supplies for use with its mosquito and vector control services.

b. Each Party has limited personnel, equipment, and supplies to serve its service areas and needs. It therefore would be advantageous to, and in the mutual best interests of, the Parties and their residents and taxpayers to develop and implement a mutual aid program to allow for the sharing of personnel, equipment, and supplies when needed. The Parties therefore desire and intend to develop and implement a mutual aid program pursuant to the terms of this Agreement.



c. This Agreement is entered into pursuant to Health and Safety Code section 2045 and other applicable law.

**3. Parties.** The initial parties to this Agreement are ACMAD, SMCMVCD and MSMVCD. Additional mosquito or vector control districts or agencies within the Coastal Region may become Parties to this Agreement pursuant to an addendum approved and signed by the joining new Party and by all then-existing Parties. The addendum also shall set forth the new Party's contact information for purposes of section 9(g).

**4. Term.** This Agreement shall commence on its effective date and continue in effect until terminated as provided in this section. While there are two Parties, this Agreement may be terminated for any reason at any time by either Party upon 30-days advance written notice to the other Party. After a third or more Parties have been added to the Agreement pursuant to section 3, then: (a) any Party may withdraw from the Agreement for any reason at any time upon 30-days advance written notice to the other Parties, (b) the Agreement may be terminated by the mutual written approval of all Parties, and (c) if all Parties except one Party withdraw from the Agreement, the Agreement will be deemed terminated. In the event of such a termination or withdrawal, a Responding Party shall be compensated for all use of its personnel, equipment, or supplies provided to a Requesting Party up to the date of termination or withdrawal.

### **5. Request for Assistance**

a. In the event of an Emergency (as reasonably determined by a Party), any Party (the Requesting Party) may request assistance from any other Party or Parties. The Request for assistance shall be in writing (e.g., email) and directed to the manager or chief executive officer of the other Party or Parties. The Request shall specify the nature of the Emergency, desired and requested personnel, equipment (e.g., vehicles, tools, sprayers), or supplies (e.g., pesticides), and the expected duration of the requested mutual aid assistance.

b. Upon receipt of a Request under subsection (a), the other Party(ies) will evaluate the Request, ability to accommodate the Request, and workload, schedule, service, planning, and other effects and concerns associated with providing the assistance in response to a Request. A Party will decide in its sole discretion whether to provide assistance in response to a Request. Assistance ordinarily will be provided only when a Party determines that its own needs can continue to be met while rendering assistance. If a Party decides to provide assistance in response to a Request (in which case it becomes a Responding Party), then Responding Party will so notify the Requesting Party about its available resources and the approximate time of such assistance. This Agreement does not create any duty to respond on the part of any Party receiving a Request and a Party shall not be held liable for declining to provide or failing to provide assistance in response to a Request.

c. If any Responding Party agrees to provide assistance in response to a Request, then it shall provide the requested personnel, equipment, or supplies to and in coordination with Requesting Party. Responding Party's response and assistance will be subject to the extent, type, and timing of its available resources. Requesting Party and Responding Party shall coordinate regarding the time and manner of delivery of assistance in response to a Request.

d. Any Party also may submit a Request to borrow equipment or supplies from any other Party or Parties in a non-Emergency situation. In any such non-Emergency Request, the Requesting Party and any interested Responding Party shall first confirm in writing the scope and type of equipment or supplies to be provided, time and manner of delivery of assistance in response to a Request, duration of the assistance, cost reimbursement arrangement, and other terms of the transaction. The cost reimbursement shall be consistent with section 8, unless the Requesting Party and Responding Party agree in writing otherwise. Upon approval of any non-Emergency request, the Responding Party shall provide the equipment or supplies in accordance with the approved Request.

e. Requesting Party or Responding Party may terminate the mutual aid response at any time by giving 48-hour advance written notice to the other Party. In the event of any such termination, Requesting Party promptly shall return any equipment or unused supplies to Responding Party, Responding Party personnel shall cease working for Requesting Party, and Responding Party shall be compensated for all use of its personnel, equipment, or supplies provided to a Requesting Party up to the date of termination.

**6. Sharing of Personnel.** This section applies when a Responding Party provides its personnel (a "Loaned Employee") to aid a Requesting Party in response to a Request.

a. **General and Special Employer.** The Parties acknowledge that Responding Party will be the general employer of any Loaned Employee and Requesting Party will be the special employer of the Loaned Employee. The Loaned Employee will work for Requesting Party during the period of the mutual aid assistance, but will remain an employee of Responding Party during that period. The Parties recognize that workload requirements involving either Responding Party or Requesting Party may require temporary adjustments to the Loaned Employee's work schedule and the involved Parties agree to mutually cooperate to accommodate such requirements in coordination with the affected Loaned Employee(s).

**b. Special Employer Role**

(1) When working for Requesting Party, a Loaned Employee will be under the supervision and direction of Requesting Party, and Requesting Party and its management and supervisory employees will determine the particular tasks, services, and assignments to be performed by the Loaned Employee. Requesting Party shall be responsible for providing the Loaned Employee with office space, support services, materials, supplies, tools, and equipment appropriate to perform the work (unless otherwise provided pursuant to section 7). A Loaned Employee is not expected to know Requesting Party's rules, regulations, and personnel policies. As a result, a Loaned Employee shall abide by all Responding Party rules, regulations, and personnel policies while working at Requesting Party.

(2) If a Loaned Employee undertakes any business-related travel or incurs other business-related expenses at the request and direction of the Requesting Party, then Requesting Party will be responsible for payment or reimbursement of the Loaned Employee's reasonable business-related expenses in accordance with Requesting Party's expense reimbursement policy and procedures. A Requesting Party shall not direct a Loaned Employee to undertake any business-related travel unless authorized by the Responding Party.

(3) If a Loaned Employee commits a crime or act of moral turpitude, or if Loaned Employee, after being instructed by Requesting Party as to its rules, regulations, and personnel policies, violates any of these rules, regulations and/or policies, Requesting Party may immediately remove the Loaned Employee from duty, instruct the Loaned Employee to return to Responding Party, notify Responding Party of any actions that are subject to discipline, and cooperate fully in any investigation undertaken by Responding Party.

(4) Requesting Party may not take any disciplinary action whatsoever against an employee of Responding Party who is temporarily assigned to Requesting Party. The Loaned Employee shall be subject to discipline, in Responding Party's sole discretion, according to Responding Party's disciplinary procedures, regardless of the number of hours the Loaned Employee was assigned to Requesting Party. If employees of more than one Party are involved in an action that may require discipline, there shall be only one investigation, which shall be conducted jointly by the Parties, the results of which may be used by the Parties as each Party sees fit.

(5) Requesting Party will remain responsible for reporting any reportable injuries and illnesses on its OSHA 300 log and for other employer workplace incident reporting obligations involving Requesting Party's workplace, even if a Loaned Employee is the subject of the injury, illness or incident.

(6) If any Loaned Employee proves unsatisfactory to the Requesting Party, for any legal reason, the Loaned Employee shall, upon written notice by Requesting Party to Responding Party, promptly be replaced by another Loaned Employee.

#### **c. General Employer Role.**

(1) Any Loaned Employee will remain a regular employee of Responding Party, will remain on Responding Party's payroll, will remain subject to Responding Party's general personnel administration, will continue to receive compensation and benefits solely from Responding Party, and will remain subject to Responding Party's personnel policies, rules and regulations and, if applicable, collective bargaining or union contract. Responding Party will be responsible for payment of all Loaned Employee salary or wages and related benefits, pension, insurance, taxes and withholdings required under Responding Party's personnel rules, policies and contracts and applicable federal and state law. Responding Party will be responsible for keeping and maintaining the personnel file and payroll and other records of the Loaned Employee. No Loaned Employee shall receive any compensation (including salary, retirement, leave and other benefits) from the Requesting Party, regardless of how much time that Loaned Employee is assigned to the Requesting Party under this Agreement.

(2) Loaned Employee shall keep a record of all hours worked and duties performed for Requesting Party in a format and at a frequency specified by Responding Party.

#### **d. Workers' Compensation Insurance**

(1) Neither Requesting Party nor Responding Party will be responsible to provide workers' compensation insurance to or for the other Party's employees. Each Party waives any right of subrogation to the other Party.

(2) Responding Party will procure and maintain for the duration of any mutual aid assistance workers' compensation insurance or self-insurance covering any Loaned Employee in accordance with the requirements of California law. In accordance with Labor Code section 3602(d), the Parties intend that this obligation constitute a valid and enforceable agreement by which Responding Party agrees to obtain, and shall obtain, workers' compensation coverage for the Loaned Employee provided to Requesting Party. Requesting Party therefore will not be subject to civil, criminal or other penalties for failure to provide workers' compensation coverage or tort liability in the event of an injury to or illness of a Loaned Employee suffered in the course of providing mutual aid assistance pursuant to a Request.

(3) In accordance with Insurance Code section 11663, and because any Loaned Employee will remain on Responding Party's payroll, Responding Party acknowledges that its workers' compensation insurer or self-insurer will be liable for the entire cost of workers' compensation benefits payable on account of an illness or injury occurring in the course of and arising out of the general and special employment of a Loaned Employee pursuant to a Request. The Parties acknowledge that a fair share of the workers' compensation premium costs attributable to the Loaned Employee will be included in the costs to be paid by Requesting Party to Responding Party under section 8.

(4) If a Loaned Employee suffers a work-related injury or illness when working for Requesting Party, then Requesting Party must immediately inform Responding Party in order for Responding Party to be able to timely provide the workers' compensation claim form (DWC 1) to the Loaned Employee. Responding Party will be responsible for providing the claim form, receiving and processing any claim from the Loaned Employee, arranging for medical treatment and the provision of other workers' compensation benefits, and instructing the Loaned Employee that under this Agreement the Responding Party and its insurer remain liable for any workers' compensation benefits even though the injury or illness occurred when working for the Requesting Party.

e. **Indemnification.** In accordance with Government Code section 895.4, the following indemnity provisions apply when a Responding Party provides any Loaned Employee to a Requesting Party.

(1) Requesting Party shall, to the fullest extent permitted by law, indemnify, defend, protect, and hold harmless Responding Party, and its officers, employees and agents, from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) of every nature arising out of: (i) a breach of Requesting Party's obligations under this Agreement, or (ii) an act or omission of the Loaned Employee in performing work for Requesting Party pursuant to a Request, except for the following: (a) an injury to or illness of the Loaned Employee suffered in the course of providing work pursuant to a Request that is covered by Responding Party's workers' compensation insurance; or (b) as otherwise provided or limited by law. The scope of the Requesting Party's duty to indemnify includes, but is not limited to, any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) of every nature arising out of negligent or wrongful use of equipment or supplies on loan to the Requesting Member, or faulty workmanship or other negligent acts, errors or omissions by Requesting Party or the Responding Party's personnel.

(2) Responding Party shall, to the fullest extent permitted by law, indemnify, defend, protect, and hold harmless Requesting Party, and its officers, employees and agents, from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) of every nature arising out of a breach of Responding Party's obligations under section 6 subsections (c) and (d), except as otherwise provided or limited by law.

**7. Sharing of Equipment and Supplies.** This section applies when a Responding Party provides its equipment or supplies to aid a Requesting Party in response to a Request.

a. **General.** Responding Party will provide the equipment or supplies to the Requesting Party at such time and under such circumstances as agreed to by the Responding Party and Requesting Party. Requesting Party will use the equipment or supplies as appropriate for the reasons described in the Request. Requesting Party will be responsible for the proper use, operation, storage, and care of the equipment or supplies while in its custody or control. Requesting Party will supply all fuel, lubrication, power, other consumables, or services as needed for its use of any equipment. Requesting Party will pay all costs related to the transportation, handling, loading and unloading of the equipment or supplies. At the option of Responding Party, the equipment may be provided together with a Responding Party employee to operate the equipment, in which case the Responding Party employee will be considered a Loaned Employee under section 6.

b. **Indemnification.** In accordance with Government Code section 895.4, the following indemnity provision applies when a Responding Party provides equipment or supplies to a Requesting Party pursuant to a Request: Requesting Party shall, to the fullest extent permitted by law, indemnify, defend, protect and hold harmless Responding Party, and its officers, employees and agents, from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) of every nature arising out of (i) a breach of Requesting Party's obligations under this Agreement, or (ii) the use, operation, storage, or care of the equipment or supplies, except as otherwise provided or limited by law. If the equipment or supplies are damaged, destroyed, or lost while in the custody or control of Requesting Party, Requesting Party will pay or reimburse Responding Party for the cost of repairing or replacing the damaged, destroyed, or lost equipment or supplies.

## **8. Cost Reimbursement**

a. **General; Billing and Payment.** When a Responding Party provides aid in response to a Request, Requesting Party shall pay to Responding Party the costs and other amounts as described in this section and section 6(d)(3), or as otherwise agreed to in writing between Responding Party and Requesting Party. At the end of the period of mutual aid assistance, Responding Party shall prepare and submit to Requesting Party an itemized statement showing the payment due based on the cost principles set forth below. Requesting Party shall pay requested sum to Responding Party within 45 days after receipt of the statement.

b. **Loaned Employee.** For a Loaned Employee, the cost will be based on Responding Party's fully-burdened labor cost for the employee, including salary or wages, fringe benefits, overhead, and direct and indirect costs associated with the employee's share of the workers' compensation insurance. The fully burdened labor costs shall be determined as an hourly

rate and that rate will be applied to the number of hours actually worked by the Loaned Employee in providing aid to the Requesting Party. Requesting Party shall keep and maintain a daily time report showing the hours worked per Loaned Employee.

c. **Equipment.** For equipment, the cost will be based on the then-current Federal Emergency Management Agency schedule of equipment rates (if the particular equipment is listed in that rate schedule), or, if the equipment is not listed on the FEMA rate schedule, a commercially reasonable equipment rental rate applied to the number of hours or days during which the equipment was in Requesting Party's custody and control. Responding Party also shall pay or reimburse any costs relating to the transportation, handling, and loading/unloading of the equipment.

d. **Supplies.** For supplies used or consumed by Requesting Party, the cost will be based on the actual replacement price for the supplies plus any handling or delivery charges. Requesting Party shall return any unused supplies to Responding Party in a clean, damage-free condition.

e. **Non-Emergency.** If the Request involves a non-Emergency situation and if Requesting Party and Responding Party established cost reimbursement terms pursuant to section 5(d), then those cost reimbursement terms shall govern the costs and payment arrangement.

## 9. General Provisions

a. **Non-liability of Nonparticipant Party.** In the event of any liability, loss, claim, demand or lawsuit arising out of the rendering of assistance under this Agreement, the Responding Party and Requesting Party(ies) agree to indemnify and hold harmless any non-participating Party whose only involvement in the transaction or occurrence that is the subject of the liability, loss, claim, demand or lawsuit is the fact that it is a Party to this Agreement.

b. **State Audit.** In accordance with Government Code section 8546.7, the Parties acknowledge that this Agreement, and performance and payments under it, may be subject to examination and audit by the State Auditor General for three years following final payment under the Agreement.

c. **Entire Agreement.** This writing represents the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract among the Parties concerning requests for assistance, and supersedes all prior oral or written negotiations, representations or contracts. This Agreement may be amended only by a subsequent writing approved and executed by all Parties.

d. **No Waiver of Rights.** Any waiver at any time by a Party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default. No payment by Requesting Party to Responding Party shall be considered or construed to be a waiver of any breach or default.

e. **Severability.** If any part of this Agreement is held to be void, invalid, illegal or unenforceable, then the remaining parts will continue in full force and effect and be fully binding, provided that each Party still receives the benefits of this Agreement.

f. **No Third Party Beneficiaries.** This Agreement shall not be construed to create any third party beneficiaries. This Agreement is for the sole benefit of the Parties and no other person or entity shall be entitled to rely upon or receive any benefit from this Agreement or any of its terms.

g. **Notice.** Any notice, demand, invoice, or other communication required or permitted to be given under this Agreement must be in writing and delivered either (a) in person, (b) by prepaid, first class U.S. mail, (c) by a nationally-recognized commercial overnight courier service that guarantees next day delivery and provides a receipt, or (d) by email with confirmed receipt. Such notices, etc. shall be addressed as follows:

<p>ACMAD:</p> <p>General Manager Alameda County Mosquito Abatement District 23187 Connecticut Street Hayward, CA 94545 ryan@mosquitoes.org</p>	<p>SMCMVCD:</p> <p>District Manager San Mateo County Mosquito &amp; Vector Control District 1351 Rollins Rd. Burlingame, CA 94010 cpeavey@smcmvcd.org</p>
<p>MSMVCD:</p> <p>Manager Marin/Sonoma Mosquito and Vector Control District 595 Helman Lane Cotati, CA 94931 PhilS@msmosquito.com</p>	

or, for other Parties, at such contact information provided by the addendum approved pursuant to section 3.

Notice given as above will be deemed given (a) when delivered in person, (b) three days after deposited in prepaid, first class U.S. mail, (c) on the date of delivery as shown on the overnight courier service receipt, or (d) upon the sender's receipt of an email from the other Party confirming the delivery of the notice, etc. Any Party may change its contact information by notifying the other Party of the change in the manner provided above. Requests for assistance and responses under section 5 may be provided and sent via e-mail to the above e-mail addresses.

h. **Dispute Resolution.** The Parties shall attempt in good faith to resolve any dispute arising out of or relating to this Agreement by promptly holding negotiations between the authorized representatives of each Party involved in the dispute. The disputing Party shall give the other involved Party(ies) written notice of any dispute. Within twenty (20) days after delivery of such notice, the authorized representatives of the involved Parties shall meet at a mutually acceptable time and place, and thereafter as often as they reasonably deem

necessary to exchange information and to attempt to resolve the dispute. If the matter is not resolved within thirty (30) days of the first meeting, any involved Party may initiate a mediation of the dispute. The mediation shall be facilitated by a mediator that is acceptable to all involved Parties and shall conclude within sixty (60) days of its commencement, unless the Parties agree to extend the mediation process beyond such deadline. Upon agreeing on a mediator, the Parties shall enter into a written agreement for the mediation services with each involved Party paying a pro rata share of the mediator's fee, if any. Each involved Party shall bear its own legal fees and expenses. If, after good faith efforts to mediate a dispute the involved Parties cannot agree to a resolution of the dispute, any involved Party may pursue whatever legal remedies may be available to it at law or in equity, before a court of competent jurisdiction.


**i. Governing Law.** This Agreement shall be interpreted in accordance with the laws of the State of California. If, after exhausting the dispute resolution procedure in section 9(h), an action is brought to interpret or enforce any term of this Agreement, the prevailing party shall be entitled to recover all reasonable costs incurred, including reasonable attorneys' fees, as determined by the court.

**j. Compliance with Law.** The Parties shall comply with all applicable laws, ordinances, codes and regulations of the federal, state and local governments.

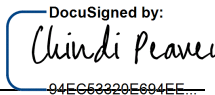
**k. Assignment.** No Party to this Agreement shall assign, sublet, or transfer this Agreement or any rights under or interest in this Agreement without the written consent of the other Parties.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date last written below.

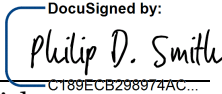
ALAMEDA COUNTY MOSQUITO  
ABATEMENT DISTRICT

Date: 6/29/2020  
By:   
Ryan Clausnitzer  
General Manager

SAN MATEO COUNTY MOSQUITO & VECTOR  
CONTROL DISTRICT

Date: 7/1/2020  
By:   
Chindi Peavey  
District Manager

MARIN/SONOMA MOSQUITO AND  
VECTOR CONTROL DISTRICT

Date: 6/29/2020  
By:   
Philip D. Smith  
Manager



**ADDENDUM ADDING PARTY TO  
COASTAL REGION VECTOR CONTROL MUTUAL AID AGREEMENT**

New Party:	Contra Costa Mosquito & Vector Control District
Contact Information:	Paula Macedo: 925-771-6102; pmacedo@contracostamosquito.com

**1. Recitals.** This addendum is made with reference to the following background recitals:

1.1. On July 1, 2020, the Alameda County Mosquito Abatement District, San Mateo County Mosquito and Vector Control District, and Marin/Sonoma Mosquito and Vector Control District approved the Coastal Region Vector Control Mutual Aid Agreement (“Agreement”) to implement a mutual aid program to allow for the sharing of personnel, equipment, and supplies when needed.

1.2. Agreement section 3 provides that additional mosquito or vector control districts or agencies within the Coastal Region of the Mosquito and Vector Control Association of California may become parties to the Agreement pursuant to an addendum approved and signed by the joining new party and by all then-existing parties.

1.3. The New Party named above desires to become a party to the Agreement.

**2. New Party Added.** The New Party named above is added as a party to the Agreement. The New Party accepts and agrees to comply with the Agreement terms.

New Party:  
10/6/2022

Date: \_\_\_\_\_  
By: DocuSigned by:  
*Paula Macedo*  
Paula Macedo  
85FB867899EA478  
General Manager

Approval by existing parties:

ALAMEDA COUNTY MOSQUITO  
ABATEMENT DISTRICT  
10/6/2022

Date: \_\_\_\_\_  
By: DocuSigned by:  
*[Signature]*  
Ryan Clausnitzer  
B68173D537234ED...  
General Manager

SAN MATEO COUNTY MOSQUITO & VECTOR  
CONTROL DISTRICT  
10/6/2022

Date: \_\_\_\_\_  
By: DocuSigned by:  
*Brian Weber*  
Brian Weber  
646572F497EE46B...  
District Manager

MARIN/SONOMA MOSQUITO AND  
VECTOR CONTROL DISTRICT  
10/6/2022

Date:

DocuSigned by:

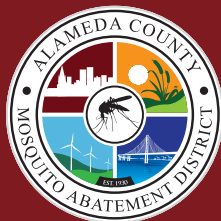
By:

*Philip D Smith*

Philip D. Smith  
Manager



# ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2024



**ALAMEDA COUNTY  
MOSQUITO ABATEMENT DISTRICT**

23187 Connecticut St, Hayward CA 94545  
(510) 783-7744 • [www.mosquitoes.org](http://www.mosquitoes.org)



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

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2024**

**PREPARED BY:  
FINANCE DEPARTMENT**

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
Annual Comprehensive Financial Report  
For the Year Ended June 30, 2024**

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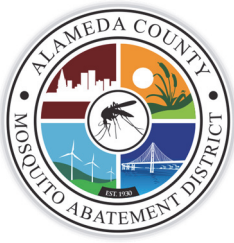
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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT**  
**Annual Comprehensive Financial Report**  
**For the Year Ended June 30, 2024**

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23187 Connecticut Street  
Hayward, CA 94545

T: (510) 783-7744  
F: (510) 783-3903

[acmad@mosquitoes.org](mailto:acmad@mosquitoes.org)

## Board of Trustees

### **President**

Cathy Roache

### **County-at-Large**

#### **Vice-President**

Tyler Savage

#### **Alameda**

#### **Secretary**

Valerie Arkin

#### **Pleasanton**

Robin López

#### **Albany**

P. Robert Beatty

#### **Berkeley**

Kashef Qaadri

#### **Dublin**

John Bauters

#### **Emeryville**

John Zlatnik

#### **Fremont**

George Syrop

#### **Hayward**

Maya Manoharan

#### **Livermore**

Lisa Rasler

#### **Oakland**

Eric Hentschke

#### **Newark**

Hope Salzer

#### **Piedmont**

Victor Aguilar

#### **San Leandro**

Subru Bhat

#### **Union City**

### **Ryan Clausnitzer**

*General Manager*

December 11, 2024

To the Members of the Board of Trustees and Residents of Alameda County:

We are pleased to present the Alameda County Mosquito Abatement District's (ACMAD) fifth Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024, with the Independent Auditors' Report. This report was prepared by District staff in compliance with Generally Accepted Accounting Principles (GAAP) and has been audited in agreement with generally accepted auditing standards by Maze & Associates, a firm of independent certified accountants.

Management assumes full responsibility for the completeness and reliability of the information presented in this report. As management, we assert that to the best of our knowledge the information and data presented offers a fair representation of the financial position and operations of the District, and that we have included all disclosures that are essential to enhance the readers' understanding of the financial position of the District. The ACFR provides an analysis of ACMAD's financial position, informs the readers about the services ACMAD provides, and shows the financial and demographic trends for the past ten years.

The purpose of the audit was to provide reasonable assurance that the financial statements of the District, for the fiscal year that ended June 30, 2024, are free of material misstatements. The independent certified public accounting firm has issued an unmodified (clean) opinion that the District's financial statements were fairly presented in conformity with GAAP. The Independent Auditor's Report is presented as the first component of the financial section of this report.

Following GAAP management provides a narrative introduction, overview, and analysis to accompany the financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

## **Profile of Alameda County Mosquito Abatement District**

During late 1928 through early 1929, the city councils of Alameda, Berkeley, Emeryville, Hayward, Oakland, Piedmont, and San Leandro passed a resolution endorsing the formation of ACMAD. Over 32,000 signatures in support of the resolution for establishing ACMAD were collected throughout Alameda County by January 28, 1930. ACMAD was officially formed when the Board of Supervisors passed Ordinance B organizing ACMAD on March 11, 1930; three days later, the Secretary of State of California filed the certificate of incorporation.

Initially, ACMAD focused on ditching in marshes to promote water circulation in habitats where salt marsh mosquitoes breed. As salt marsh mosquito abundance decreased, citizens started noticing freshwater mosquitoes around their properties and requested abatement services for relief from those mosquitoes as well. To fulfill the demands for mosquito control throughout the County, personnel and equipment were needed to accommodate the increase in services. ACMAD funding from *ad valorem* property taxes was stable until Proposition 13 passed in 1978. After the passage of Proposition 13, the District's budget was reduced by half. To provide adequate service to Alameda County residents, Measure K was approved during 1982 by over two thirds of Alameda County voters which allowed for a maximum assessment of \$1.75 per single home as a Special Tax. Around this time, the District consolidated the three depots in Oakland, Pleasanton, and Union City into a single site in Hayward.

West Nile virus (WNV) was introduced into Alameda County via wild birds in 2003, and control of the mosquitoes that transmit this virus increased ACMAD's operational costs by \$280,000 annually. To address the growing demand for services, ACMAD's Long Range Benefit Committee reviewed methods to increase the District's revenue. As a result, the Board of Trustees proposed levying a benefit assessment. Ballots were mailed in the spring of 2008, and the assessment passed with 70.2% approval by the close of voting on April 30, 2008. On May 14, 2008, the ACMAD Board of Trustees passed a resolution approving the benefit assessment.

The approved benefit assessment allows the District to provide enhanced services to the residents of Alameda County while preparing the District for future public health threats caused by mosquitoes. Notably, the District's benefit assessment level has not increased since its passage. While mosquito control techniques, regulations that monitor our activities, and the public sector financial situations have changed in the past 94 years, the District's dedication and effectiveness has not.

As of June 30, 2024, the District is overseen by a Board of Trustees that is comprised of fifteen members. Each City Council within the District and the Board of Supervisors of Alameda County appoint one Trustee. A Trustee serves a two or four -year term and can be reappointed. The Board meets monthly, every second Wednesday, at 5:00pm.

ACMAD's mission is to prioritize improving the health and comfort of the residents of Alameda County and employs 18 full-time staff with an average of three seasonal employees.

## **Short Term Financial Planning**

The District received most of its funding by property taxes and a special tax benefit assessment that are collected by the Alameda County Controller. These funds are made available to ACMAD in April, June, and December of each year.

The District staff are resourceful when it comes to making purchases on behalf of the District. Our staff takes pride in providing mosquito control services to the residents of Alameda County while being frugal with expenses.

## **Long Term Financial Planning**

The District recognizes the importance of adopting policies for financial reserves and reserve funds that adhere to Government Accounting Standards Board guidelines and professional standards/ best practices such as those identified by, but not limited to Government Finance Officers Association. Written and adopted financial policies regarding designated reserves are a critical element of sound short- and long-term fiscal management. The designation of funds for long-term financial goals is an important element of prudent fiscal management.

The District has a total of seven reserve accounts, those accounts being: Vector Control Joint Powers Association: Contingency Fund; Public Agency Retirement Services (PARS): Rate Stabilization; California Asset Management Program (CAMP): Capital reserve; California CLASS: Public Health Emergency; California CLASS: Operational Fund; California CLASS Enhanced: Repair and Replace Fund; California CLASS Enhanced: Operating Reserve Fund.

The Board of Trustees has set target fund levels for each designated fund. Staff conduct an annual review and analysis of these funds, which is then presented to the Board of Trustees during a public meeting.

## **Budgetary Control**

The District prepares its budget annually. The Board of Trustees reviews, approves, and modifies the budget as necessary, in accordance with District policies, procedures, and state law.

## **Strategic Plan**

In 2024, the Board of Trustees approved the District's Strategic Plan. This plan outlines the District's long-term goals as an organization and the specific objectives each department aims to achieve.

### **Our Mission**

Alameda County Mosquito Abatement District is committed to improving the health and comfort of Alameda County residents by controlling mosquitoes and limiting the transmission of mosquito-borne diseases.

### **Our Vision**

To serve all residents of Alameda County in a transparent and equitable manner by providing knowledge-driven and environmentally conscious mosquito control. We strive to provide an exemplary model of good government through fiscal transparency, accountability, and community outreach.

### **Our Core Values**

- Environmental Stewardship
  - Ecologically responsible
  - Proactive in environmental legislation
  - Responsive to environmental changes
  - Emphasis on biorational treatments for mosquito control
- Knowledgeable
  - Science-based decision making
  - Data- driven
  - Technology enabled
  - Safety program adherent
- Professional
  - Honest
  - Reliable
  - Respectful
  - Responsive
  - Committed
  - Inclusionary
  - Accountable

Our goals for 2023-24

1. Proactively mitigate and adapt to climate change impacts on ACMAD by reducing carbon emissions, planning for climate extremes, and coordinating with stakeholders.
2. Broaden our presence and depth of service to the community by supporting field staff efficiency and leveraging outreach.
3. Ensure that we provide residents and visitors to Alameda County with effective, inclusive, and efficient mosquito control.

## **Awards and Acknowledgements**

This is the fifth year that the District will be submitting the Annual Comprehensive Financial Report to the Governmental Financial Officers Association.

The preparation of this report would not have been possible without the dedicated service of the District staff. We would like to express our gratitude to all employees of the District who assisted and contributed to the preparation of this report. We would like to express our appreciation to the Board of Trustees for their continued support in maintaining the highest standard of professionalism in the management of the District's finances.

Respectfully submitted,



**Ryan Clausnitzer**  
General Manager



**Michelle Robles**  
Financial & HR Specialist



## ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

Serving the public since 1930

---

### Board of Trustees as of June 30, 2024

Cathy Roache - County-at-Large  
Tyler Savage - City of Alameda  
Valerie Arkin - City of Pleasanton  
Robin López - City of Albany  
P. Robert Beatty - City of Berkeley  
Kashef Qaadri - City of Dublin  
John Bauters - City of Emeryville  
John Zlatnik - City of Fremont

George Syrop - City of Hayward  
Maya Manoharan - City of Livermore  
Eric Hentschke - City of Newark  
Lisa Rasler - City of Oakland  
Hope Salzer - City of Piedmont  
Victor Aguilar - City of San Leandro  
Subru Bhat - City of Union City

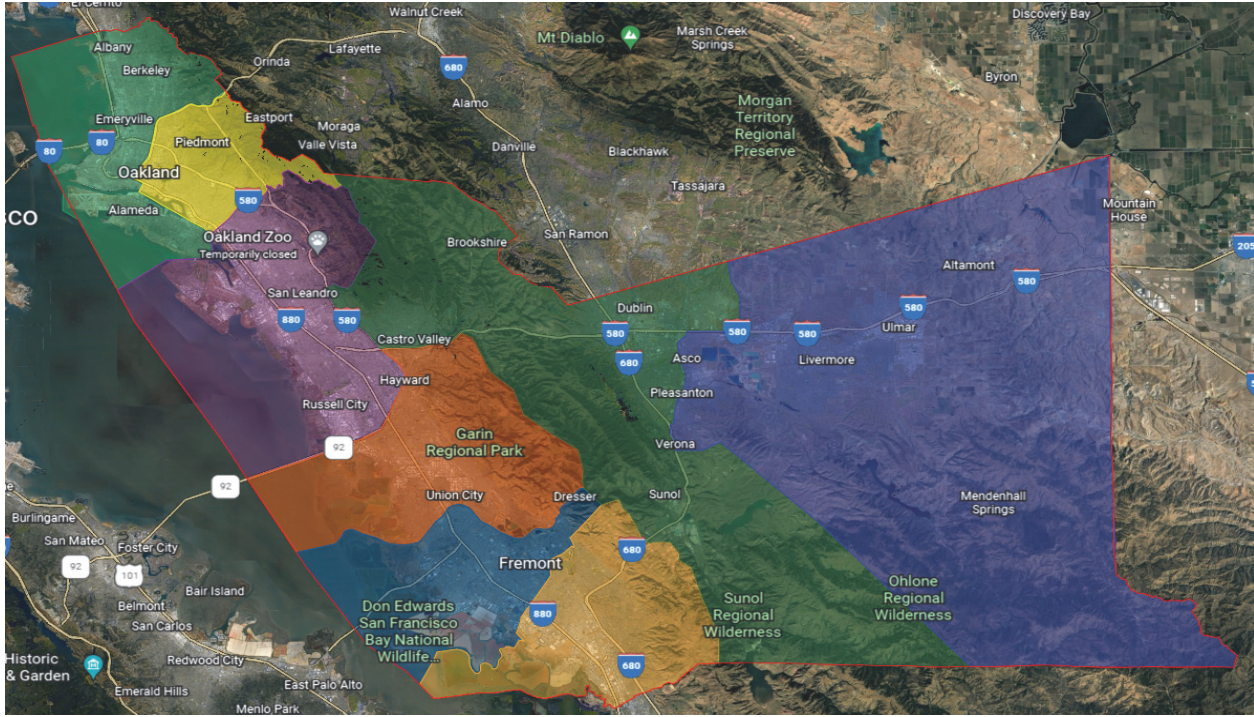
### Executive Staff as of June 30, 2024

General Manager  
Financial & HR Specialist

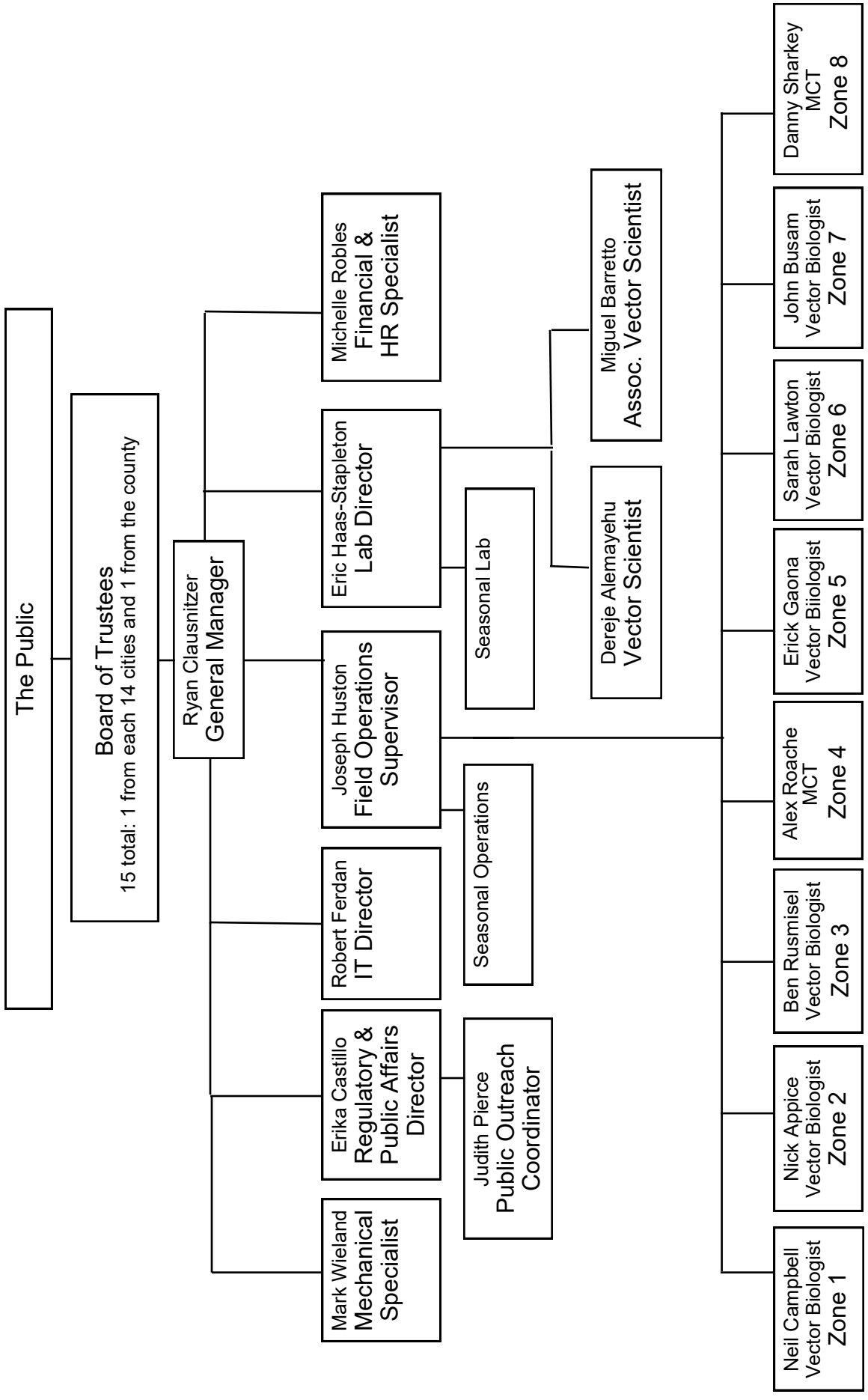
Ryan Clausnitzer  
Michelle Robles

# ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

## Service Area Map with Cities Served



# Alameda County Mosquito Abatement District-2024



Revised 10.29.2024





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Alameda County Mosquito Abatement  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2023

*Christopher P. Morill*

Executive Director/CEO



**FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Alameda County Mosquito Abatement District  
Hayward, California

### *Opinions*

We have audited the accompanying financial statements of the governmental activities and general fund of the Alameda County Mosquito Abatement District (District), California, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and general fund information of the District as of June 30, 2024, and the respective changes in financial position, and the respective budgetary comparisons listed in the Table of Contents as part of the basic financial statements, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibility of Management's 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***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 as listed in the Table of Contents 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.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Pleasant Hill, California

**DATE**

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Alameda County Mosquito Abatement District  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

For the Year Ended June 30, 2024

(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, 2024. 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, 2024  
(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 \$605,146 this fiscal year.

General Fund expenditures were \$5,777,946, an increase of \$1,251,354 from the prior year.



Alameda County Mosquito Abatement District  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2024  
(Unaudited)

**Governmental Activities**

Table 1  
Governmental Net Position

	Governmental Activities	
	2024	2023
<u>Assets</u>		
Current and other assets	\$ 14,238,366	\$ 13,299,779
Capital assets, non-depreciable	87,534	87,534
Capital assets, depreciable	2,554,219	1,967,961
Net OPEB asset	1,696,641	1,199,826
Total assets	18,576,760	16,555,100
Deferred outflows of resources	2,066,525	2,559,460
<u>Liabilities</u>		
Current liabilities	506,223	368,431
Long-term liabilities	4,694,889	4,327,920
Total liabilities	5,201,112	4,696,351
Deferred inflows of resources	599,945	940,110
<u>Net Position</u>		
Net investment in capital assets	2,641,753	2,055,495
Restricted for pension costs	2,603,999	2,136,983
Restricted for OPEB costs	1,696,641	1,199,826
Unrestricted	7,899,835	8,085,795
Total net position	\$ 14,842,228	\$ 13,478,099

The District's governmental net position amounted to \$14,842,228 as of June 30, 2024, an increase of \$1,364,129 from 2023. The District's net position as of June 30, 2024, is comprised of the following:

- Cash and investments of \$14,238,366
- Capital assets of \$2,641,753 net of depreciation charges, which includes all the District's capital assets used in governmental activities.
- Net OPEB assets of \$1,696,641 an increase of \$496,815 from \$1,199,826.
- Liabilities, including accounts payable of \$268,408, compensated absences of \$237,815, and net pension liability of \$4,694,889.
- Net investment in capital assets of \$2,641,753 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.

Alameda County Mosquito Abatement District  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
 For the Year Ended June 30, 2024  
 (Unaudited)

- 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 \$7,899,835 of unrestricted net position as of June 30, 2024.

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.

Table 2  
Changes in Governmental Net Position

	Governmental Activities	
	2024	2023
<u>Expenses</u>		
Mosquito control	\$ 5,241,535	\$ 4,087,726
Total expenses	5,241,535	4,087,726
 <u>General Revenues</u>		
Property Taxes	3,205,216	3,005,363
Redevelopment distributions	506,903	456,130
Special assessments	2,002,521	1,999,781
Governmental aid (Homeowners Property Tax Relief, State Subvention)	15,648	15,832
Miscellaneous	183,307	160,724
Interest income	692,069	362,688
Total revenues	6,605,664	6,000,518
Change in net position	1,364,129	1,912,792
Net position, beginning of year	13,478,099	11,565,307
Net position, end of year	\$ 14,842,228	\$ 13,478,099

As Table 2 above shows, all the District's fiscal year 2024 governmental revenue of \$4,603,143 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.

The District received \$3,205,216 in property taxes, \$363,166 more than was expected. Although the District was expecting Interest in the amount of \$20,000, due to the current market rate we experienced a gain of \$474,404. The District's total Expenditures were \$5,777,946, \$784,290 more than expected due to the completion of the fish facility. This increase also reflects the rise in construction costs, which contributed to the overall higher-than-anticipated costs.

Alameda County Mosquito Abatement District  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2024  
(Unaudited)

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.

Contacting the District Financial Management

This Annual Comprehensive 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, 2024

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and investments (Note 3)	\$11,634,367
Restricted cash and investments (Note 3)	<u>2,603,999</u>
Total current assets	<u>14,238,366</u>
Non current assets:	
Capital assets, nondepreciable (Note 4)	87,534
Capital assets, depreciable, net of accumulated depreciation (Note 4)	2,554,219
Net OPEB asset (Note 8)	<u>1,696,641</u>
Total non current assets	<u>4,338,394</u>
Total Assets	<u>18,576,760</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related (Note 7)	1,873,501
OPEB related (Note 8)	<u>193,024</u>
Total Deferred Outflows of Resources	<u>2,066,525</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	268,408
Compensated absences (Note 2F)	<u>237,815</u>
Total current liabilities	<u>506,223</u>
Non current liabilities:	
Collective net pension liability (Note 7)	<u>4,694,889</u>
Total non current liabilities	<u>4,694,889</u>
Total Liabilities	<u>5,201,112</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related (Note 7)	143,333
OPEB related (Note 8)	<u>456,612</u>
Total Deferred Inflows of Resources	<u>599,945</u>
<b>NET POSITION (Note 2J)</b>	
Net investment in capital assets	2,641,753
Restricted for pension costs	2,603,999
Restricted for OPEB costs	1,696,641
Unrestricted	<u>7,899,835</u>
Total Net Position	<u>\$14,842,228</u>

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Change in Net Position
			Governmental Activities
Governmental Activities:			
District operations	\$5,241,535	\$2,002,521	(\$3,239,014)
Total Governmental Activities	\$5,241,535	\$2,002,521	(3,239,014)
General revenues:			
Property taxes			3,205,216
Redevelopment agency property tax increment			506,903
Government aid tax			15,648
Investment earnings			494,404
Investment earnings - PARS			197,665
Miscellaneous			183,307
Total General Revenues			4,603,143
Change in Net Position			1,364,129
Net Position - Beginning			13,478,099
Net Position - Ending			\$14,842,228

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
GOVERNMENTAL FUND - GENERAL FUND  
BALANCE SHEET  
June 30, 2024

ASSETS

Cash and investments (Note 3)	\$11,634,367
Restricted cash and investments (Note 3)	<u>2,603,999</u>
Total Assets	<u><u>\$14,238,366</u></u>

LIABILITIES

Accounts payable	<u>\$268,408</u>
Total Liabilities	<u>268,408</u>

FUND BALANCES

Assigned for capital projects	5,587,983
Assigned for dry period cash	<u>8,381,975</u>
Total Fund Balances	<u>13,969,958</u>
Total Liabilities and Fund Balances	<u><u>\$14,238,366</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, 2024

Total fund balances reported on the governmental funds balance sheet	\$13,969,958
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.	2,641,753
DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES	
Deferred outflows of resources - pension related	1,873,501
Deferred outflows of resources - OPEB related	193,024
Deferred inflows of resources - pension related	(143,333)
Deferred inflows of resources - OPEB related	(456,612)
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	(237,815)
Collective net pension liability	(4,694,889)
Net OPEB asset	1,696,641
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$14,842,228

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, 2024

REVENUES	
Property taxes	\$3,205,216
Redevelopment agency property tax increment	506,903
Special assessments	2,002,521
Government aid tax (Homeowners Property Tax Relief, State Subvention)	15,648
Use of money and property	494,404
Investment earnings - PARS	197,665
Miscellaneous	183,307
Total Revenues	6,605,664
EXPENDITURES	
Salaries and fringe benefits	3,687,283
Materials, supplies and services	1,216,508
Capital outlay	874,155
Total Expenditures	5,777,946
NET CHANGE IN FUND BALANCE	827,718
BEGINNING FUND BALANCE	13,142,240
ENDING FUND BALANCE	\$13,969,958

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, 2024

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	\$827,718
<p>Amounts reported for governmental activities in the Statement of Activities are different because of the following:</p>	
CAPITAL ASSETS TRANSACTIONS	
<p>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.</p>	
Acquisition of capital assets are added back to fund balance	839,000
Depreciation expense reduces fund balance	(252,742)
NON-CURRENT ITEMS	
<p>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):</p>	
Compensated absences	(26,923)
Pension expense, net of deferred inflows and outflows	(263,956)
Salary and benefit expenses related to OPEB	241,032
CHANG	<u>241,032</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$1,364,129</u></u>

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, 2024

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Property taxes	\$2,842,050	\$3,205,216	\$363,166
Redevelopment agency property tax increment		506,903	506,903
Special assessments	2,008,405	2,002,521	(5,884)
Governmental aid- (Homeowners Property Tax Relief, State Subvention)		15,648	15,648
Use of money and property	20,000	494,404	474,404
Investment earnings - PARS		197,665	197,665
Miscellaneous	138,348	183,307	44,959
Total Revenues	<u>5,008,803</u>	<u>6,605,664</u>	<u>1,596,861</u>
EXPENDITURES			
Salaries and fringe benefits	3,662,207	3,687,283	(25,076)
Materials, supplies and services	1,191,449	1,216,508	(25,059)
Capital outlay	140,000	874,155	(734,155)
Total Expenditures	<u>4,993,656</u>	<u>5,777,946</u>	<u>(784,290)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$15,147</u>	827,718	<u>\$812,571</u>
BEGINNING FUND BALANCE		<u>13,142,240</u>	
ENDING FUND BALANCE		<u>\$13,969,958</u>	

See accompanying notes to financial statements

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**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, 2024, 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, 2024**

**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 *modified 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.

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.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***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.

***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 and similar items are reported at acquisition value as of the date received. Capital assets received in a service concession arrangement will be reported at acquisition value. 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. It is typical for compensated absences to be used within a year so it is shown as all current. Compensated absences for the year ended June 30, 2024 was \$237,815.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***G. Pensions, Pension Expenses and Deferred Outflows/Inflows of Resources Related to 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.

***H. OPEB Liabilities, OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by PARS Trust. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

***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 Trustees 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 Trustees or by management officials to whom assignment authority has been delegated by the Board of Trustees.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

***J. Net Position***

GASB Statement No. 34 added the concept of Net Position. The Statement of Net Position reports the difference between the District's total assets and the District's total liabilities, including all the District's long-term assets and debt. The Statement of Net Position presents similar information to the old balance sheet format but presents it in a way that focuses the reader on the composition of the District's net position, by subtracting total liabilities from total assets.

The Statement of Net Position breaks out net position as follows:

*Net investment in capital assets*, describes the portion of net position that is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

*Restricted* describes the portion of net position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions that the District cannot unilaterally alter.

*Unrestricted* describes the portion of net position that is not restricted from use.

***K. Leases***

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles and equipment.

The District will record material leases under GASB 87, *Leases*, as required. For fiscal year ended June 30, 2024, the District does not have any leases that meet the requirements to be recorded.

***L. Subscription – Based Information Technology Agreement***

The District will record material Subscription Based Information Technology Arrangement leases under GASB 96, *SBITAs*, as required. For fiscal year ended June 30, 2024, the District does not have any SBITAs that meet the requirements to be recorded.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 3 – CASH AND INVESTMENTS**

Cash and investments consisted of the following as of June 30, 2024:

	<u>Carrying Value</u>
Cash and Investments:	
Pooled cash with County Treasury	\$391,408
California Local Agency Investment Fund	110,569
Cash with VCJPA	324,583
California CLASS	10,565,688
Cash in Five Star Bank - Transfer	202,009
Cash in Five Star Bank - Payroll	39,755
CAMP Capital Reserve Fund	355
Sub-total	11,634,367
Restricted Cash and Investments:	
PARS (Moderately Conservative Highmark Plus)	2,603,999
Total Cash and Investments	\$14,238,366

Investments are reported at fair value. The District adjusts the carrying value of its investments, if material, to reflect their fair value at the fiscal year end and includes the effect of these adjustments in income for that fiscal year. Investments in equity securities, corporate bonds and issues of the U.S. Government are valued at the last reported sales price of the fiscal year end. International securities reflect current exchange rates in effect at the fiscal year end. Purchases and sales of securities are recorded on a trade date basis.

**A. Custodial Credit Risk – Deposits**

For investments, custodial risk is the risk that in the event of failure of a depository financial institution or a counter party (e.g., broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District’s PARS Trust is held by a third-party custodian, U.S. Bank. Securities held on the District’s behalf by its third-party custodian are not at risk or commingled with other entities’ securities, therefore removing the custodial risk for the District.

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 Annual Comprehensive Financial Report of the County of Alameda.

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 which can be obtained at [vcjpa.org](http://vcjpa.org).



**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**NOTE 3 – CASH AND INVESTMENTS (Continued)**

**LAIF** – 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, 2023 was approximately \$26.3 billion. The District had a contractual withdrawal value of \$110,569 in LAIF. At June 30, 2024, these investments matured in an average of 217 days.

**CAMP** – The District voluntarily participates in CAMP (California Asset Management Trust). The Trust is organized and operated in a manner and in accordance with objectives and policies intended to preserve principal, provide liquidity so that Shareholders will have ready access to their pooled funds, provide a high level of current income consistent with preserving principal and maintaining liquidity, and place investments, document investment transactions, in respect to the investment of debt issuances, and account for funds in a manner that is in compliance with the arbitrage rebate and yield restrictions requirements as set forth in the Internal Revenue Code and related U.S. Treasury regulations. The Trust's Investment Advisor currently invests available cash in the Pool, in a limited list of investments authorized by California Government Code Section 53601. The District reports its investments in CAMP at the fair value amounts provided by CAMP, which is the same as the value of the pool share. At June 30, 2024, these investments matured in an average of 38 days and had an ending balance of \$355.

**CLASS** – The District is a participant in the Prime Fund of the California Cooperative Liquid Assets Securities System (California CLASS), a joint powers authority and public agency established by its members under the provisions of Section 6509.7 of the California Government Code. Members and participants are limited to California public agencies and certain nonprofit corporations whose membership is confined to public agencies or public officials. California CLASS is governed by a Board of Trustees of eligible participants of the program. The District reports its investment in California CLASS at the fair value amount provided by California CLASS, which is the same as the value of the pool shares. The balance in the Prime Fund is available for withdrawal on demand, and is based on the accounting records maintained by California CLASS. Included in California CLASS' investment portfolio are: United States Treasury Notes, Bills, Bonds or Certificates of Indebtedness; registered state warrants or treasury notes or bonds; California local agency bonds, notes, warrants or other indebtedness; federal agency or United States government sponsored enterprise obligations; bankers acceptances; commercial paper; negotiable certificates of deposit; repurchase agreements; medium-term notes; money market mutual funds; notes, bonds or other obligation secured by a first priority security interest in securities authorized under Government Code Section 53651; and mortgage passthrough securities, collateralized mortgage obligations, and other asset – backed securities.

California CLASS' Prime Fund has a target portfolio duration of less than 60-120 days. On June 30, 2024, these investments matured in an average of 27 days. The investment in California CLASS, classified in Level 2 of the fair value hierarchy, is valued based on the fair value factor provided by the California CLASS, which is calculated as the average cost to net asset value per share of the Prime. At June 30, 2024, the fair value approximated the District's cost.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 3 – CASH AND INVESTMENTS (Continued)**

**PARS** – The District established a Section 115 Pension Trust Fund with Public Agency Retirement Services (PARS). PARS, the trust administrator, partners with U.S. Bank and Highmark Capital Management to provide trustee and investment advisory services, respectively. This trust was established to set aside moneys to meet the District’s future pension contributions or unfunded liabilities. The fair value on the account at June 30, 2024 was \$2,603,999. Financial statements of PARS may be obtained from PARS, 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660.

**C. 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, 2024, no investments were exposed to custodial credit risk.

**D. 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, 2024, the District did not have more than 5% in a single issuer.

**E. 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, 2024:

Governmental Activities:	Level 2	Total
Pooled cash with County Treasury	\$391,408	\$391,408
<b><i>Investments Exempt from Fair Value Hierarchy:</i></b>		
California Local Agency Investment Fund		110,569
California CLASS		10,565,688
CAMP Capital Reserve Fund		355
PARS (Moderately Conservative Highmark Plus)		2,603,999
Cash with VCJPA		324,583
Cash in bank		241,764
Total cash and investments	<u>\$391,408</u>	<u>\$14,238,366</u>

As of June 30, 2024, the District had \$391,408 of cash and investments pooled with the County 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.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**NOTE 3 – CASH AND INVESTMENTS (Continued)**

**F. 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:

	Investment Maturity (In Years)			Investment Rating
	Fair Value	Less than One	One to Five	
Pooled cash with County Treasury	\$391,408	\$186,043	\$205,365	Not rated
California Local Agency Investment Fund	110,569	110,569		Not rated
Cash with VCJPA	324,583	324,583		Not rated
Cash in Five Star Bank - Transfer	202,009	202,009		Not rated
Cash in Five Star Bank - Payroll	39,755	39,755		Not rated
California CLASS	10,565,688	10,565,688		Not rated
CAMP Capital Reserve Fund	355	355		Not rated
PARS (Moderately Conservative Highmark Plus)	2,603,999	2,603,999		Not rated
Total cash and investments	<u>\$14,238,366</u>	<u>\$14,033,001</u>	<u>\$205,365</u>	

**NOTE 4 – CAPITAL ASSETS**

An analysis of capital assets at June 30, 2024, is as follows:

	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024	NBV June 30, 2024
<b>Governmental activities</b>					
Capital assets not being depreciated:					
Land	\$61,406			\$61,406	\$61,406
Construction in progress	26,128			26,128	26,128
Total capital assets not being depreciated	<u>87,534</u>			<u>87,534</u>	<u>87,534</u>
Capital assets being depreciated:					
Structures and improvements	4,760,618	\$700,000		5,460,618	2,508,074
Machinery and equipment	1,778,277	139,000	(\$20,203)	1,897,074	46,145
Total capital assets being depreciated	<u>6,538,895</u>	<u>839,000</u>	<u>(20,203)</u>	<u>7,357,692</u>	<u>\$2,554,219</u>
Less accumulated depreciation for:					
Structures and improvements	(2,833,179)	(119,365)		(2,952,544)	
Machinery and equipment	(1,737,755)	(133,377)	20,203	(1,850,929)	
Total accumulated depreciation	<u>(4,570,934)</u>	<u>(252,742)</u>	<u>20,203</u>	<u>(4,803,473)</u>	
Total depreciable assets	<u>1,967,961</u>	<u>\$586,258</u>		<u>2,554,219</u>	
Total capital assets - net of depreciation	<u>\$2,055,495</u>			<u>\$2,641,753</u>	

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 5 – 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

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 6 – 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.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 6 – SELF-INSURANCE AND JOINT POWERS AGENCY (Continued)**

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 \$1,000,000 and purchases excess insurance from \$1,000,000 to \$29,500,000.

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 \$324,583 in deposit with the VCJPA as of June 30, 2024, 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.

**NOTE 7 – CALPERS PENSION PLAN**

***A. General Information about the Pension Plan***

***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.

***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.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 7 – CALPERS PENSION PLAN (Continued)**

The Plan provisions and benefits in effect at June 30, 2024, 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	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.000% - 2.50%
Required employee contribution rates	7.00%	8.25%
Required employer contribution rates	13.26%	8.00%
Required Unfunded Actuarial Liability Contribution	\$287,595	

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability (UAL). The dollar amounts are billed on a monthly basis or can be paid in a lump sum at a reduced amount. The District elected to make the lump sum contributions and the required contribution for the unfunded liability was \$287,595 in fiscal year 2024, as shown in the table above.

**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. For the year ended June 30, 2024 the District contributed \$548,743 to the Plan.

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to 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 Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

As of June 30, 2024, the District reported a net pension liability of \$4,694,889 for its proportionate shares of the net pension liability of the Plan.

	Proportionate Share of Net Pension Liability
Miscellaneous	\$4,694,889

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**NOTE 7 – CALPERS PENSION PLAN (Continued)**

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, 2023, 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, 2022 rolled forward to June 30, 2023 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, 2022 and 2023 was as follows:

	Miscellaneous
Proportion - June 30, 2022	0.026%
Proportion - June 30, 2023	0.094%
Change - Increase (Decrease)	0.068%

For the year ended June 30, 2024, the District recognized pension expense of \$835,238. At June 30, 2024, 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	\$548,743	
Differences between expected and actual experience	239,840	(\$37,205)
Changes of assumptions	283,452	
Change in proportion and differences between employer contributions and proportionate share of contributions	41,321	(106,128)
Net difference between projected and actual earnings on pension plan investments	760,145	
Total	\$1,873,501	(\$143,333)

The \$548,743 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, 2025. 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
2025	\$336,460
2026	239,874
2027	583,279
2028	21,812
	\$1,181,425

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 7 – CALPERS PENSION PLAN (Continued)**

**Actuarial Assumptions** – For the measurement period ended June 30, 2023, the total pension liability was determined by rolling forward the June 30, 2022 total pension liability. The June 30, 2022 total pension liability was based on the following actuarial methods and assumptions for both benefit tiers.

	Miscellaneous
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
<b>Actuarial Assumptions:</b>	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increases	Varies by Entry-Age and Service
Investment Rate of Return	6.90%(1)
Mortality Rate Table <sup>1</sup>	Derived using CalPERS Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter

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

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

(3) The mortality table used was developed based on CalPERS- specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of a November 2021 actuarial experience study for the period 2001 to 2019. Further details of the Experience Study can be found on the CalPERS website.

**Discount Rate** – The discount rate used to measure the total pension liability for each Plan was 6.90%. The projection of cash flows used to determine the discount rate for each Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, each Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members for all plans in the PERF. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability for each Plan.

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



**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 7 – CALPERS PENSION PLAN (Continued)**

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points.

The expected real rates of return by asset class are as follows:

Asset Class (a)	Assumed asset allocation	Real Return (a)(b)
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100%	

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2021 Asset Liability Management study.

***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	5.90%
Net Pension Liability	\$7,080,251
Current Discount Rate	6.90%
Net Pension Liability	\$4,694,889
1% Increase	7.90%
Net Pension Liability	\$2,731,531

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 8 – POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT**

**A. General Information about the District’s Other Post Employment Benefit (OPEB) Plan**

**Plan Description.** As authorized by the District's Board of Trustees, the District administers a multiple 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 joined the Public Agencies Post-Employment Benefits trust, a multiple employer trust administered by Public Agency Retirement Services (PARS) for the purpose of pre-funding other post-employment benefit obligations. This trust is not considered a component unit by the District and has been excluded from these financial statements. Separately issued financial statements for PARS may be obtained from PARS at 4350 Von Karman Ave., Suite 200, Newport Beach, CA 92660.

**Benefits Provided.** 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 the following medical options: Kaiser HMO, PERSCare PPO, PERS Choice PPO, Anthem HMO Select, Anthem HMO Traditional, BSC Access +, HealthNet Smart Care, Kaiser Permanente, PERS Choice, PERS Select and PERSCare. 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 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 \$1,500 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, 2024, the District's plan paid approximately \$150,524 for retiree healthcare plan benefits.

**Employees Covered by Benefit Terms.** Membership in the plan consisted of the following at the measurement date of June 30, 2024:

Active employees		18
Inactive employees or beneficiaries		
currently receiving benefit payments		11
Total		29

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 8 – POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (Continued)**

**B. Net OPEB Asset**

**Actuarial Methods and Assumptions.** – The District’s net OPEB asset was measured as of June 30, 2024 and the total OPEB liability was determined by an actuarial valuation dated July 1, 2023 that was using standard update procedures to determine the total liability as of June 30, 2024, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	July 1, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost, Level Percent of Pay
Actuarial Assumptions:	
Inflation rate	2.30%
Payroll Growth	2.80%
Investment Rate of Return	6.00%
Mortality Rate	Mortality rates were based on the most recent experience study for CalPERS members.
Medical Cost Trend Rate	5.50% for 2024 through 2034; 4.50% for 2035 through 2074, and 4.00% for 2075 and later years.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Real Rate of Return
Broad U.S. Equity	5.30%
U.S. Fixed	0.90%

**Discount Rate.** The discount rate was based on the Municipal Bond 20-Year High Grade Rate Index.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 8 – POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (Continued)**

**C. Changes in Net OPEB Asset**

The changes in the net OPEB asset follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (a) - (b)
Balance at June 30, 2023	\$3,441,610	\$4,641,436	(\$1,199,826)
Changes Recognized for the Measurement Period:			
Service Cost	156,273		156,273
Interest on the total OPEB liability	185,826		185,826
Changes in benefit terms			
Differences between expected and actual experience	(416,935)		(416,935)
Changes of assumptions	112,391		112,391
Contributions from the employer		27,490	(27,490)
Net investment income		509,210	(509,210)
Administrative expenses		(2,330)	2,330
Benefit payments	(170,180)	(170,180)	
Net changes	(132,625)	364,190	(496,815)
Balance at June 30, 2024	\$3,308,985	\$5,005,626	(\$1,696,641)

**D. Sensitivity of the Net OPEB Asset to Changes in the Discount Rate and Healthcare Cost Trend Rates**

The following presents the net OPEB asset of the District, as well as what the District's net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (5.00%) or 1-percentage-point higher (7.00%) than the current discount rate:

Net OPEB Liability/(Asset)		
Discount Rate -1%	Discount Rate	Discount Rate +1%
(5.00%)	(6.00%)	(7.00%)
(\$1,275,795)	(\$1,696,641)	(\$2,046,870)

The following presents the net OPEB asset of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.00% increasing to 4.50%) or 1-percentage-point higher (6.00% increasing to 6.50%) than the current healthcare cost trend rates:

Net OPEB Liability/(Asset)		
Medical Cost		
1% Decrease	Trend Rates	1% Increase
(4.50%)	(5.50%)	(6.50%)
(\$2,097,185)	(\$1,696,641)	(\$1,203,086)

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2024**

**NOTE 8 – POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (Continued)**

***E. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB***

For the year ended June 30, 2024, the District recognized OPEB expense of \$241,032. At June 30, 2024, the District reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience		(\$453,399)
Changes in assumptions or other inputs	\$147,104	(3,213)
Net differences between projected and actual earnings on plan investments	45,920	
Total	\$193,024	(\$456,612)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

Year Ended June 30	Annual Amortization
2025	(\$83,872)
2026	76,758
2027	(105,110)
2028	(96,445)
2029	(49,925)
2030	(4,994)
Total	(\$263,588)

**NOTE 9 – 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 18 employees deferred compensation during the fiscal year ended June 30, 2024.

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.

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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	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>
Plan's proportion of the Net Pension Liability (Asset)	0.0309%	0.0780%	0.0760%	0.0783%	0.0023%
Plan's proportion share of the Net Pension Liability (Asset)	\$1,923,046	\$2,028,906	\$2,551,572	\$2,642,666	\$2,952,714
Plan's Covered Payroll	\$1,287,185	\$1,467,683	\$1,580,981	\$1,588,441	\$1,744,412
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	149.40%	138.24%	161.39%	166.37%	169.27%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	83.0287%	78.2766%	78.9294%	77.7053%	78.6376%

\*- Fiscal year 2015 was the 1st year of implementation.

Measurement Date	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>	<u>6/30/2023</u>
Plan's proportion of the Net Pension Liability (Asset)	0.0038%	0.0034%	0.0221%	0.026%	0.0679%
Plan's proportion share of the Net Pension Liability (Asset)	\$3,277,554	\$3,603,091	\$3,603,091	\$4,327,920	\$4,694,889
Plan's Covered Payroll	\$1,894,209	\$1,980,518	\$1,980,518	\$2,121,872	\$2,318,987
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	173.03%	181.93%	181.93%	203.97%	202.45%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	77.3860%	75.6603%	86.8115%	74.0290%	73.3808%



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

Fiscal Year	2015	2016	2017	2018	2019
Actuarially determined contribution	\$152,526	\$205,340	\$136,053	\$317,084	\$310,838
Contributions in relation to the actuarially determined contributions	(152,526)	(205,340)	(136,053)	(317,084)	(310,838)
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Covered payroll	 <u>\$1,287,185</u>	 <u>\$1,467,683</u>	 <u>\$1,580,981</u>	 <u>\$1,744,412</u>	 <u>\$1,894,209</u>
 Contributions as a percentage of covered payroll	 11.85%	 13.99%	 8.61%	 18.18%	 16.41%

\*Fiscal year 2015 was the 1st year of implementation.

Fiscal Year	2020	2021	2022	2023	2024
Actuarially determined contribution	\$378,833	\$423,092	\$470,541	\$526,204	\$548,743
Contributions in relation to the actuarially determined contributions	(378,833)	(423,092)	(470,541)	(526,204)	(548,743)
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Covered payroll	 <u>\$1,980,518</u>	 <u>\$2,037,043</u>	 <u>\$2,121,872</u>	 <u>\$2,318,987</u>	 <u>\$2,494,062</u>
 Contributions as a percentage of covered payroll	 19.13%	 20.77%	 22.18%	 22.69%	 22.00%

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS  
Agent - Multiple Employer Defined Benefit Health Care Plan  
Last 10 fiscal years\*

Measurement Date	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	6/30/23	6/30/24
<b>Total OPEB Liability</b>							
Service Cost	\$150,088	\$154,591	\$104,418	\$107,551	\$114,831	\$127,715	\$156,273
Interest	200,500	207,352	157,133	162,087	164,767	198,977	185,826
Changes in benefit terms					416,529		
Differences between expected and actual experience			(928,071)		(204,737)		(416,935)
Changes of assumptions			(163,933)		125,597		112,391
Benefit payments	(241,589)	(231,032)	(191,079)	(172,893)	(132,720)	(145,176)	(170,180)
<b>Net change in total OPEB liability</b>	108,999	130,911	(1,021,532)	96,745	484,267	181,516	(132,625)
<b>Total OPEB liability - beginning</b>	3,460,704	3,569,703	3,700,614	2,679,082	2,775,827	3,260,094	3,441,610
<b>Total OPEB liability - ending (a)</b>	<u>\$3,569,703</u>	<u>\$3,700,614</u>	<u>\$2,679,082</u>	<u>\$2,775,827</u>	<u>\$3,260,094</u>	<u>\$3,441,610</u>	<u>\$3,308,985</u>
<b>Plan fiduciary net position</b>							
Contributions - employer	\$63,129	\$60,365	\$20,412	\$172,893	\$132,720	\$145,176	\$27,490
Contributions - employee							
Net investment income	299,763	284,866	285,286	962,104	(656,091)	294,082	509,210
Trustee fees		(2,851)	(2,934)		(2,670)	(2,459)	
Administrative expense	(2,769)	(6,765)		(2,797)			(2,330)
Other Disbursements - reimbursement to employer				(163,355)	(154,424)	(135,592)	
Benefit payments	(241,589)	(231,032)	(191,079)	(172,893)	(132,720)	(145,176)	(170,180)
<b>Net change in plan fiduciary net position</b>	118,534	104,583	111,685	795,952	(813,185)	156,031	364,190
<b>Plan fiduciary net position - beginning</b>	4,167,835	4,286,369	4,390,952	4,502,637	5,298,590	4,485,405	4,641,436
<b>Plan fiduciary net position - ending (b)</b>	<u>\$4,286,369</u>	<u>\$4,390,952</u>	<u>\$4,502,637</u>	<u>\$5,298,589</u>	<u>\$4,485,405</u>	<u>\$4,641,436</u>	<u>\$5,005,626</u>
<b>Net OPEB liability/(asset) - ending (a)-(b)</b>	<u>(\$716,666)</u>	<u>(\$690,338)</u>	<u>(\$1,823,555)</u>	<u>(\$2,522,762)</u>	<u>(\$1,225,311)</u>	<u>(\$1,199,826)</u>	<u>(\$1,696,641)</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability/(asset)</b>	120.08%	118.65%	168.07%	190.88%	137.59%	134.86%	151.27%
<b>Covered-employee payroll</b>	\$1,744,412	\$1,894,209	\$1,980,518	\$2,037,043	\$2,121,872	\$2,179,057	\$2,370,250
<b>Net OPEB liability/(asset) as a percentage of covered-employee payroll</b>	<u>-41.08%</u>	<u>-36.44%</u>	<u>-92.07%</u>	<u>-123.84%</u>	<u>-57.75%</u>	<u>-55.06%</u>	<u>-71.58%</u>

\* Fiscal year 2018 was the first year of implementation.

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
 SCHEDULE OF CONTRIBUTIONS  
 Agent - Multiple Employer Defined Benefit Health Care Plan  
 Last 10 fiscal years\*

Fiscal Year Ended June 30,	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	\$113,347	\$117,354	\$18,076	\$18,618	\$0	\$0	\$0
Contributions in relation to the actuarially determined contribution	113,347	117,354	18,076	18,618	0	0	27,490
Contribution deficiency (excess)	\$0	\$0	\$0	\$0	\$0	\$0	(\$27,490)
Covered-employee payroll	\$1,744,412	\$1,894,209	\$1,980,518	\$2,037,043	\$2,121,872	\$2,179,057	\$2,370,250
Contributions as a percentage of covered-employee payroll	6.50%	6.20%	0.91%	0.91%	0.00%	0.00%	1.16%

Actuarial Assumptions

Valuation Date	July 1, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost, Level of Pay
Actuarial Assumptions:	
Inflation Rate	2.30%
Payroll Growth	2.80%
Investment Rate of Return	6.00%
Mortality Rate	Mortality rates were based on the most recent experience study for CalPERS members.
Medical Cost Trend Rate	5.50% for 2024 through 2034; 4.50% for 2035 through 2074; and 4% for 2075 and later years

\* Fiscal year 2018 was the first year of implementation.

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**STATISTICAL SECTION**

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# Statistical Section

This part of the Alameda County Mosquito Abatement District's Annual Comprehensive Financial Report presents the detailed information as a context for understand what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

## *Contents*

**Financial Trends** - These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

**Revenue Capacity** - These schedules contain information to help the reader assess one of the District's most significant local revenue source, the property tax.

**Debt Capacity** - The District has no long-term debt issues.

**Demographic and Economic Information** - These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

**Operating Information** - These schedules contain service and infrastructure data to help the reader understand how the information in the District's ACFR relates to the services the District provides and activities it performs.

FROM PRIOR YEAR

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**Alameda County Mosquito Abatement District  
Net Position by Component  
Last Ten Fiscal Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b><u>Governmental Activities</u></b>										
Net Investment in Capital Assets	\$ 2,055,495	\$ 2,195,414	\$ 2,393,026	\$ 2,609,548	\$ 2,852,921	\$ 2,748,806	\$ 2,604,121	\$ 2,560,129	\$ 2,689,391	\$ 2,667,980
Unrestricted	8,085,795	9,369,893	8,697,501	7,132,452	6,507,741	4,929,985	5,317,714	5,244,509	2,769,101	3,519,647
Restricted for pension costs	1,199,826	-	-	-	-	-	-	-	-	-
Restricted for OPEB costs	13,478,099	1,565,307	11,090,527	9,742,000	9,360,662	7,678,791	7,921,835	7,804,638	5,458,492	6,187,627
<b>Total Governmental Activities Net Position</b>	<b>\$ 13,478,099</b>	<b>\$ 11,565,307</b>	<b>\$ 11,090,527</b>	<b>\$ 9,742,000</b>	<b>\$ 9,360,662</b>	<b>\$ 7,678,791</b>	<b>\$ 7,921,835</b>	<b>\$ 7,804,638</b>	<b>\$ 5,458,492</b>	<b>\$ 6,187,627</b>
<b><u>Primary Government</u></b>										
Net Investment in Capital Assets	2,055,495	2,195,414	2,393,026	2,609,548	2,852,921	2,748,806	2,604,121	2,560,129	2,689,391	2,667,980
Unrestricted	8,085,795	9,369,893	8,697,501	7,132,452	6,507,741	4,929,985	5,317,714	5,244,509	2,769,101	3,519,647
Restricted for pension costs	2,136,983	-	-	-	-	-	-	-	-	-
Restricted for OPEB costs	1,199,826	-	-	-	-	-	-	-	-	-
<b>Total Primary Government Net Position</b>	<b>\$ 13,478,099</b>	<b>\$ 11,565,307</b>	<b>\$ 11,090,527</b>	<b>\$ 9,742,000</b>	<b>\$ 9,360,662</b>	<b>\$ 7,678,791</b>	<b>\$ 7,921,835</b>	<b>\$ 7,804,638</b>	<b>\$ 5,458,492</b>	<b>\$ 6,187,627</b>

Source: District Financial Statements

**Alameda County Mosquito Abatement District  
Changes in Net Position  
Last Ten Fiscal Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Net Position, Beginning balance</b>	\$ 11,565,307	\$ 11,090,527	\$ 9,742,000	\$ 9,360,662	\$ 7,678,791	\$ 7,921,835	\$ 7,804,638	\$ 5,458,498	\$ 6,187,627	\$ 5,979,808
Position Restatement	-	-	-	-	-	(1,292,101)	-	1,510,343	(2,473,538)	-
Restated Net Position	11,565,307	11,090,527	9,742,000	9,360,662	7,678,791	6,629,734	7,804,638	6,968,841	3,714,089	5,979,808
<b>Expenses</b>										
Mosquito Control	4,087,726	4,720,653	4,058,027	4,765,364	3,240,678	3,574,293	4,249,706	3,345,034	2,260,635	2,691,497
OPEB trust contribution	-	-	-	-	-	-	-	-	-	800,000
Retirement unfunded liability costs	-	-	-	-	-	-	-	-	-	-
<b>General Revenues</b>										
Property Taxes	3,005,363	2,759,272	2,624,338	2,502,132	2,325,861	2,054,129	2,029,078	1,892,482	1,732,006	1,597,083
Redevelopment distributions	456,130	401,310	364,485	291,598	250,284	236,382	180,474	171,178	172,346	165,563
Special assessments	1,999,781	1,988,520	1,962,192	1,523,559	1,939,212	2,026,453	1,916,198	1,903,257	1,899,118	1,886,169
Governmental aid	15,832	15,846	15,854	16,665	16,138	16,220	15,954	15,662	15,714	15,924
Transfer from OPEB	-	-	-	-	-	-	170,219	149,986	133,188	-
Miscellaneous	160,724	256,218	203,268	202,419	201,566	264,661	20,824	20,963	13,942	24,619
Interest income	362,688	(225,733)	236,567	176,499	467,418	25,505	34,156	27,303	38,724	9,958
<b>Total General Revenue</b>	6,000,518	5,195,433	5,406,554	5,146,702	4,922,549	4,623,350	4,366,903	4,180,831	4,005,038	3,699,316
<b>Total Revenue</b>	6,000,518	5,195,433	5,406,554	5,146,702	4,922,549	4,623,350	4,366,903	4,180,831	4,005,038	3,699,316
<b>Total Expenses</b>	4,087,726	4,720,653	4,058,027	4,765,364	3,240,678	3,574,293	4,249,706	3,345,034	2,260,635	3,491,497
<b>Change in Net Position</b>	1,912,792	474,780	1,348,527	381,338	1,681,871	1,049,057	117,197	835,797	1,744,403	207,819
<b>Net position, Ending balance</b>	\$ 13,478,099	\$ 11,565,307	\$ 11,090,527	\$ 9,742,000	\$ 9,360,662	\$ 7,678,791	\$ 921,835	\$ 7,804,638	\$ 5,458,498	\$ 6,187,627

Source: District Financial Statements

**Alameda County Mosquito Abatement District  
Fund Balances of Governmental Funds  
Last Ten Fiscal Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Assigned</b>											
Assigned for capital projects	\$ 5,256,896	\$ 4,667,326	\$ 4,205,178	\$ 3,580,662	\$ 3,196,718	\$ 2,822,828	\$ 2,565,404	\$ 2,210,527	\$ 500,000	\$ 500,000	\$ 500,000
Assigned for dry period cash	7,885,344	7,000,988	6,307,766	5,370,994	4,795,078	4,234,241	3,848,107	3,315,791	3,039,735	2,181,632	2,181,632
Assigned for public health emergencies	-	-	-	-	-	-	-	-	361,485	361,485	361,485
Assigned for insurance	-	-	-	-	-	-	-	-	476,530	476,530	220,342
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 13,142,240</b>	<b>\$ 11,668,314</b>	<b>\$ 10,512,944</b>	<b>\$ 8,951,656</b>	<b>\$ 7,991,796</b>	<b>\$ 7,057,069</b>	<b>\$ 6,413,511</b>	<b>\$ 5,526,318</b>	<b>\$ 4,377,750</b>	<b>\$ 3,519,647</b>	<b>\$ 3,263,459</b>

Source: District Financial Statements

FROM PRIOR YEAR

**Alameda County Mosquito Abatement District**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Beginning Fund Balance</b>	\$ 11,668,314	\$ 10,512,944	\$ 8,951,656	\$ 7,991,796	\$ 7,057,069	\$ 6,413,511	\$ 5,526,318	\$ 4,377,750	\$ 3,519,647	\$ 3,263,459
<u>Revenues</u>										
Property taxes	3,005,363	2,759,272	2,624,188	2,502,132	2,325,861	2,054,129	2,029,078	1,892,482	1,732,006	1,597,083
Redevelopment distributions	456,130	1,013,100	364,485	297,598	250,284	236,382	180,474	171,178	172,346	165,563
Special assessments	1,999,781	1,983,500	1,962,192	1,951,959	1,939,212	2,026,453	1,916,198	1,903,257	1,899,118	1,886,169
Government aid	15,832	5,840	15,854	16,055	16,138	16,220	15,954	15,662	15,714	15,924
Transfer from OPEB trust	-	-	-	-	-	-	170,219	149,986	133,188	-
Interest	362,688	(225,750)	236,567	176,499	167,488	25,505	34,156	27,303	13,942	9,958
Miscellaneous	160,724	256,218	209,078	202,459	223,566	264,661	20,824	20,963	38,724	24,619
<b>Total Revenues</b>	<b>6,000,518</b>	<b>5,195,433</b>	<b>5,446,554</b>	<b>5,146,702</b>	<b>4,922,549</b>	<b>4,623,350</b>	<b>4,366,903</b>	<b>4,180,831</b>	<b>4,005,038</b>	<b>3,699,316</b>
<u>Expenditures</u>										
Salaries and fringe benefits	3,482,424	3,107,470	2,990,918	2,854,758	2,683,156	2,480,037	2,369,690	2,133,833	2,086,888	1,950,547
Materials, supplies, and services	994,633	932,593	817,384	871,987	886,491	999,776	833,192	780,944	807,706	556,992
Capital outlay	49,535	-	36,964	164,892	418,175	499,979	276,828	117,486	252,341	135,589
Retirement unfunded liability costs	-	-	-	-	-	-	-	-	-	-
OPEB trust contribution	-	-	-	-	-	-	-	-	-	800,000
Debt service	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,526,592</b>	<b>4,040,063</b>	<b>3,845,266</b>	<b>4,186,842</b>	<b>3,977,822</b>	<b>3,979,792</b>	<b>3,479,710</b>	<b>3,032,263</b>	<b>3,146,935</b>	<b>3,443,128</b>
<b>Net change in Fund Balance</b>	<b>1,473,926</b>	<b>1,155,370</b>	<b>1,561,288</b>	<b>959,860</b>	<b>934,727</b>	<b>643,518</b>	<b>887,193</b>	<b>1,148,568</b>	<b>868,103</b>	<b>256,188</b>
<b>Beginning Fund Balance</b>	<b>11,668,314</b>	<b>10,512,944</b>	<b>8,951,656</b>	<b>7,991,796</b>	<b>7,057,069</b>	<b>6,413,511</b>	<b>5,526,318</b>	<b>4,377,750</b>	<b>3,519,647</b>	<b>3,263,459</b>
<b>Ending Fund Balance</b>	<b>\$ 13,142,240</b>	<b>\$ 11,668,314</b>	<b>\$ 10,512,944</b>	<b>\$ 8,951,656</b>	<b>\$ 7,991,796</b>	<b>\$ 7,057,069</b>	<b>\$ 6,413,511</b>	<b>\$ 5,526,318</b>	<b>\$ 4,377,750</b>	<b>\$ 3,519,647</b>

Source: District Financial Statements

**Alameda County Mosquito Abatement District**  
**Capital Assets**  
**Last Ten Fiscal Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Land	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406
Construction in Progress	26,128	-	-	-	329,927	-	-	-	-	-
Structures and improvements	4,760,618	4,760,618	4,760,618	4,760,618	4,430,691	4,529,023	4,379,435	4,128,158	4,057,720	3,929,444
Machinery and equipment	1,778,871	1,806,769	1,769,859	1,751,859	1,733,785	1,553,075	1,278,766	1,254,255	1,210,447	1,103,859
<b>Total Capital Assets</b>	<b>6,538,895</b>	<b>6,566,387</b>	<b>6,530,477</b>	<b>6,512,477</b>	<b>6,164,476</b>	<b>6,082,098</b>	<b>5,658,201</b>	<b>5,382,413</b>	<b>5,268,167</b>	<b>5,033,303</b>
Accumulated Depreciation	(4,570,934)	(4,356,879)	(4,198,857)	(3,964,335)	(3,702,888)	(3,394,698)	(3,115,486)	(2,883,690)	(2,640,182)	(2,426,729)
<b>Total Capital Assets</b>	<b>\$ 2,055,495</b>	<b>\$ 2,135,414</b>	<b>\$ 393,026</b>	<b>\$ 2,609,548</b>	<b>\$ 2,852,921</b>	<b>\$ 2,748,806</b>	<b>\$ 2,604,121</b>	<b>\$ 2,560,129</b>	<b>\$ 2,689,391</b>	<b>\$ 2,667,980</b>

Source: District Financial Statements

FROM PRIOR YEAR

**Alameda County Mosquito Abatement District  
Principal Employers  
Year 2023 and 2014**

Employer	Business Type	2023 <sup>1</sup>		2014 <sup>1</sup>		Percentage of County <sup>2</sup>
		Number of Employees	Rank	Number of Employees	Rank	
University of California, Berkeley <sup>3</sup>	University-College Academics	10,000+	1	19,779	1	2.53 %
Western Digital Corp <sup>3</sup>	Computer Storage Devices	10,000+	1	-	20+	-
County of Alameda <sup>4</sup>	Local Government	9,275	3	9,042	2	1.16
Grifols Diagnostic Solutions <sup>3</sup>	Health Services	5,000 - 9,999	4	-	20+	-
Lawrence Berkeley Lab <sup>3</sup>	Laboratories Research & Development	5,000 - 9,999	4	19,779	1	2.53
Lawrence Livermore Natl Lab <sup>3</sup>	Laboratories-Research & Development	5,000 - 9,999	4	8,007	4	1.02
PG&E Corp. <sup>3</sup>	Utilities - Energy Production	5,000 - 9,999	4	-	20+	-
Alta Bates Summit Medical Center <sup>3</sup>	Health Care	1,000 - 4,999	8	7,443	6	0.95
Bay Area Rapid Transit (BART) <sup>3</sup>	Public Transit	1,000 - 4,999	8	-	20+	-
California State University, East Bay <sup>3</sup>	University-College Academics	1,000 - 4,999	8	-	20+	-
Cooper Vision Inc. <sup>3</sup>	Wholesale Trade	1,000 - 4,999	8	-	20+	-
Dell EMC <sup>3</sup>	Computer Storage Devices	1,000 - 4,999	8	-	20+	-
East Bay Municipal Utility District (EBMUD) <sup>3</sup>	Utilities - Water & Sewage	1,000 - 4,999	8	-	20+	-
Kaiser Permanente Oakland Medical <sup>3</sup>	Health Care	1,000 - 4,999	8	8,618	3	1.10
Peri Peri Grill House <sup>3</sup>	Food Services	1,000 - 999	8	-	20+	-
California Dept of Transportation (CalTrans) <sup>3</sup>	State Government	1,000 - 999	8	-	20+	-
UCSF Benioff Children's Hospital <sup>3</sup>	Health Care	1,000 - 4,999	8	-	20+	-
Valley Care Health System <sup>3</sup>	Health Care	1,000 - 4,999	8	-	20+	-
Washington Hospital Healthcare <sup>3</sup>	Health Care	1,000 - 4,999	8	-	20+	-
<b>Total</b>		<b>56,275 - 119,200</b>		<b>72,668</b>		<b>9.29 %</b>

**Source:** Employment Development Department  
SFBT research for employment data  
Auditor- Controller, County of Alameda

<sup>1</sup> The number of employees, except for County of Alameda as of January 1, 2014. Information as of June 30, 2014 was not available.  
Total employment within County of Alameda is unavailable.

<sup>2</sup> Percentage calculated based on Alameda County's Employment of 791,100 for June 2023 and 781,400 for June 2014 (Source: Employment Development Department)  
Percentage calculated as of June 30, 2023 based on the midpoint of the reported employee range.

<sup>3</sup> Information from EDD as of September 2023. Information as of June 30, 2023 is not available, except for County of Alameda employer.

<sup>4</sup> Information from County of Alameda's database as of June 30, 2023.

**Alameda County Mosquito Abatement District  
Demographics and Economic Statistics  
Last Ten Fiscal Years**

Fiscal Year	Population	Personal Income	Personal Income (Per Capita)	Unemployment Rate <sup>2</sup>
2014	1,573,254	\$ 90,631,392	\$ 56,261	5.8%
2015	1,599,888	-	-	4.6%
2016	1,627,865	-	-	4.7%
2017	1,638,215	101,370,460	61,879	4.0%
2018	1,663,190	118,554,685	71,282	3.3%
2019	1,666,753	127,746,433	76,644	3.1%
2020	1,671,329	135,663,560	81,171	12.2%
2021	1,682,353	164,437,681	99,746	6.6%
2022	1,682,353	-	-	3.0%
2023	1,628,997	-	-	4.2%

1 - Personal Income and Per Capita Income is not available for 2015-2016 and 2022-2023.

2 - Dollar estimates are in current dollars (not adjusted for inflation), Per Capita Personal Income was computed using Census Bureau's midyear population estimates, which differ from the population column of this page.

3 - Unemployment rates are as of June of each year.

4 - Population data was still based from 2020 census date due to no current information.

Source: Employment Development Department Labor Market  
State of California Department of Finance  
U.S Department of Commerce, Bureau of Economic Analysis  
Auditor- Controller, County of Alameda

FROM PRIOR YEAR

**Alameda County Mosquito Abatement District  
Property Tax Levies and Collections  
Last Ten Fiscal Years**

Fiscal Year	Taxes Levied for the Fiscal Year <sup>1</sup>	Collected within the Fiscal Year		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	\$ 2,539,344	\$ 2,503,557	98.59 %	\$ 34,031	\$ 2,537,588	99.9 %
2015	2,711,822	2,675,977	98.68	30,564	2,706,541	99.8
2016	2,880,728	2,840,578	98.61	37,858	2,878,436	99.9
2017	3,082,262	3,040,805	98.65	39,449	3,080,254	99.9
2018	3,350,221	3,313,841	98.91	35,669	3,349,510	100.0
2019	3,618,407	3,581,759	98.99	41,013	3,622,772	100.1
2020	3,896,168	3,847,811	98.76	48,662	3,896,473	100.0
2021	4,118,683	4,069,198	98.80	40,393	4,110,591	99.8
2022	4,335,483	4,278,530	98.69	40,001	4,318,531	99.6
2023	4,699,072	4,636,760	98.67		4,636,760	98.7

<sup>1</sup> Taxes levied for the fiscal year are based on the original charge and are not adjusted for any value changes that may reduce or increase taxes levied and impact percentage of levy collections, including collections to be greater than one hundred percent.

Source: Auditor- Controller, County of Alameda

**FROM PRIOR YEAR**



**Alameda County Mosquito Abatement District  
Full - Time District Employees  
Last Ten Fiscal Years**

	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
District Manager	1	1	1	1	1	1	1	1	1	1
Financial & HR Specialist <sup>1</sup>	1	1	1	1	1	1	1	2	1	1
IT Director	1	1	1	1	1	1	1	1	1	1
Regulatory & Public Affairs Director	1	1	1	1	1	1	1	1	1	1
Public Outreach Coordinator	1	1	1	0	0	0	0	0	0	0
Field Operations	9	9	9	9	10	9	9	9	9	8
Lab	3	3	3	3	3	3	2	2	2	2
Mechanic	1	1	1	1	1	1	1	1	1	1
<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>18</b>	<b>17</b>	<b>16</b>	<b>17</b>	<b>16</b>	<b>15</b>

1 - Accounting position was reclassified during the 21/22 fiscal year.

Source: District Biennial Report

**FROM PRIOR YEAR**

**Alameda County Mosquito Abatement District  
Largest Secured Taxpayers  
Year 2023 and 2014**

Taxpayer	June 30, 2023			June 30, 2014		
	Secured Assessed Value	Rank	% of total	Secured Assessed Value	Rank	% of total
Pacific Gas & Electric Co.	\$ 3,148,504	1	0.87 %	\$ 1,600,636	1	0.80 %
Tesla Motors Inc	2,701,510	2	0.75	315,896	10	0.16
Kaiser Foundation Hospitals	703,504	3	0.19	971,305	2	0.49
Kaiser Foundation Health Plan Inc	538,586	4	0.15	361,789	5	0.18
BA2 300 Lakeside LLC	458,238	5	0.13			
Uptown Broadway LLC	427,380	6	0.12			
CP VI Franklin LLC	426,883	7	0.12			
BMR Gateway Boulevard LLC	391,701	8	0.11			
Pacific Commons Owner LP	382,099	9	0.11			
Sofxi WFO Center 21 Owner LLC	370,970	10	0.10			
Russell City Energy Company, LLC				668,100	3	0.34
Pacific Bell Telephone Company				424,644	4	0.21
BRE Properties Inc				413,615	5	0.21
Apple Computer Inc				411,562	6	0.21
Sutter Medical Center Castro Valley				386,462	7	0.19
OCC Venture LLC				362,294	8	0.18
	<b>\$ 9,549,375</b>		<b>2.65 %</b>	<b>\$ 5,916,303</b>		<b>2.97 %</b>

**FROM PRIOR YEAR**

Source: Auditor - Controller, County of Alameda

**Alameda County Mosquito Abatement District  
Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>County General</u>	<u>County Special Districts</u>	<u>Local Special Districts</u>	<u>Agency Districts</u>	<u>Schools</u>	<u>Cities</u>	<u>Total <sup>1</sup></u>
2014	1.0000	0.0054	0.0015	0.0240	0.1346	0.0529	1.2184
2015	1.0000	0.0054	0.0022	0.0183	0.1393	0.0546	1.2198
2016	1.0000	0.0074	0.0018	0.0177	0.1310	0.0469	1.2048
2017	1.0000	0.0071	0.0019	0.0198	0.1279	0.0513	1.2080
2018	1.0000	0.0077	0.0020	0.0244	0.1406	0.0526	1.2273
2019	1.0000	0.0071	0.0051	0.0251	0.1407	0.0501	1.2281
2020	1.0000	0.0067	0.0056	0.0293	0.1437	0.0504	1.2357
2021	1.0000	0.0066	0.0055	0.0259	0.1382	0.0537	1.2299
2022	1.0000	0.0067	0.0056	0.0152	0.1528	0.0554	1.2357
2023	1.0000	0.0061	0.0054	0.0278	0.1343	0.0569	1.2305

1 - The total reflects the approved Proposition 13 provisions limiting property tax to 1 percent of full cash value plus levies to pay for the indebtedness approved by voters. The rates shown under special districts, schools, and cities represent the levies for indebtedness.

Source: Auditor, Controller, County of Alameda

**FROM PRIOR YEAR**

**Alameda County Mosquito Abatement District  
Assessed Value of Taxable Property  
Last Ten Fiscal Years**

Fiscal Year	Residential Property	Commerical Property	Industrial Property	Agricultural Property	Industrial Property	Utility, Unsecured, and Escaped Assessment Property <sup>1</sup>	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2014	\$ 149,092,989	\$ 29,348,915	21,420,895	\$ 1,456,520	\$ 2,689,140	\$ 15,633,013	\$ 7,566,667	\$ 210,774,805	1.00
2015	161,954,196	29,475,074	20,596,312	1,501,740	2,871,593	15,748,875	8,858,490	223,289,300	1.00
2016	174,707,996	30,784,933	21,774,568	1,573,372	3,008,754	16,840,363	7,931,121	240,588,955	1.00
2017	186,918,732	32,806,144	22,744,568	1,756,511	3,170,216	17,221,687	8,558,188	257,203,336	1.00
2018	200,674,894	34,676,697	25,317,748	1,894,968	3,298,031	17,548,323	9,106,096	274,363,265	1.00
2019	215,427,058	36,533,521	27,616,697	1,876,129	3,469,343	18,506,333	10,161,638	293,317,427	1.00
2020	231,131,813	39,990,023	28,200,028	1,972,429	3,539,951	19,969,802	11,017,076	313,787,670	1.00
2021	247,253,774	42,513,567	29,422,878	2,056,686	3,688,113	21,460,096	11,365,306	335,029,808	1.00
2022	259,956,867	43,695,349	30,673,447	2,087,024	3,847,832	22,184,992	11,755,543	350,689,968	1.00
2023	280,995,338	46,128,507	33,664,307	2,203,982	4,051,085	23,624,482	11,527,680	379,140,421	1.00

1 - The Utility, Unsecured, and escaped assessment rolls are not available by property type.

Source: Auditor - Controller, County of Alameda

FROM PRIOR YEAR

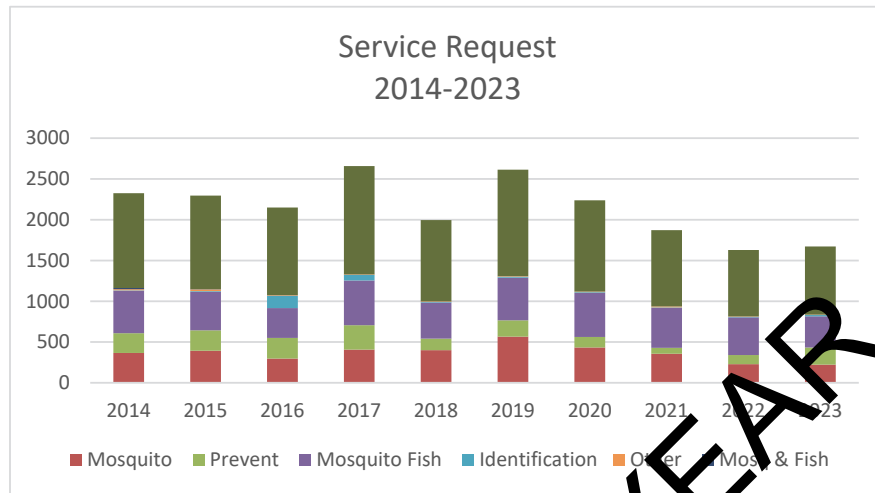
**Alameda County Mosquito Abatement District  
Performance Measures  
2014- 2023**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Surveillance for Mosquitoes</b>										
Number of New Jersey Light Traps Collected	541	557	746	686	916	734	671	255	502	139
Number of CO2 Traps Collected	131	837	967	1,553	1,934	1,507	2,046	2,340	4,538	9248
Number of Oviposition Traps Collected	10	1,156	420	2,730	6,671	673	3,444	1,536	585	-
<b>Treatments <sup>1</sup></b>										
Number of Sources Treated	-	7,782	7,424	6,961	7,113	6,559	7,014	5,828	7,915	8,591
Number of Catchbasins Treated	-	-	850	669	13,402	29,058	27,818	25,770	28,451	29,556
<b>Surveillance for West Nile Virus</b>										
Number of Human Cases	1	-	1	1	-	-	-	-	-	1
Number of Mosquito Collections Tested	213	388	1,115	1,748	1,451	1,353	813	389	951	796
Number of Mosquito Collections positive for WNV	16	16	2	-	15	-	-	-	-	-
Number of Birds Tested	166	82	51	39	80	83	107	106	48	65
Number of Bird Cases	97	19	1	2	20	-	-	8	2	2
Number of Sentinel Chickens Maintained	21	-	-	-	-	-	7	8	8	8
Source: District Database	1,196	3,055	2,362	759	11,087	4,350	7,088	4,642	6,634	10,259

1 - Some information prior to 2014 is not available. The District implemented a new database during the 16/17 fiscal year. The District added Catchbasins to the database during the 17/18 fiscal year.

**FROM PRIOR YEAR**

**Alameda County Mosquito Abatement District  
Service Request  
2014 through 2023**



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Service :</b>										
Mosquito	366	393	298	407	406	566	434	356	229	223
Prevent	242	251	252	300	142	200	128	73	111	210
Mosquito Fish	522	472	367	518	442	524	541	491	463	383
Identification	5	9	150	68	7	12	9	5	6	15
Other	13	20	7	6	7	5	7	11	5	5
Mosq & Fish <sup>1</sup>	15	3	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,163</b>	<b>1,148</b>	<b>1,075</b>	<b>1,329</b>	<b>998</b>	<b>1,307</b>	<b>1,119</b>	<b>936</b>	<b>814</b>	<b>836</b>

1 - As of 2017, the District no longer combines the "Mosq & Fish\*\*".

Source: District's Database

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
REQUIRED COMMUNICATIONS**

**FOR THE YEAR ENDED JUNE 30, 2024**

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
REQUIRED COMMUNICATIONS**

**For the Year Ended June 30, 2024**

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## REQUIRED COMMUNICATIONS

To the Board of Directors of  
the Alameda County Mosquito Abatement District  
Alameda, California

We have audited the basic financial statements of the Alameda County Mosquito Abatement District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated May 21, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

*Accounting Policies* – Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described 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:

The following pronouncements became effective, but did not have a material effect on the financial statements:

***GASB 99 – Omnibus 2022, paragraphs 4-10***

***GASB 100 – Accounting for Changes in Error Corrections***

*Unusual Transactions, Controversial or Emerging Areas* – We noted no transactions entered into by the 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.

*Accounting Estimates* – Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s 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 were:

*Estimate of Depreciation:* Management’s estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 2.E. to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

*Estimated Net Pension liabilities and Pension-Related Deferred Outflows and Inflows of Resources:* Management's estimate of the net pension and deferred outflows/inflows of resources are disclosed in Note 7 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

*Estimated Net OPEB Asset/Liability and OPEB-Related Deferred Outflows and Inflows of Resources:* Management's estimate of the net OPEB asset is disclosed in Note 8 to the financial statements and is based on an actuarial study determined by a consultant, which is based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate in determining that it is 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 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.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

#### ***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 **DATE**.

***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 District’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 District’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 Matters**

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

We were not engaged to report on the Introductory and Statistical Sections included as part of the Annual Comprehensive Financial Report, but are not required supplementary information. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on them.

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

Pleasant Hill, California

**DATE**

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## MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors of  
the Alameda County Mosquito Abatement District  
Alameda, California

In planning and performing our audit of the basic financial statements of the Alameda County Mosquito Abatement District as of and for the year ended June 30, 2024, 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 audit 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.

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.

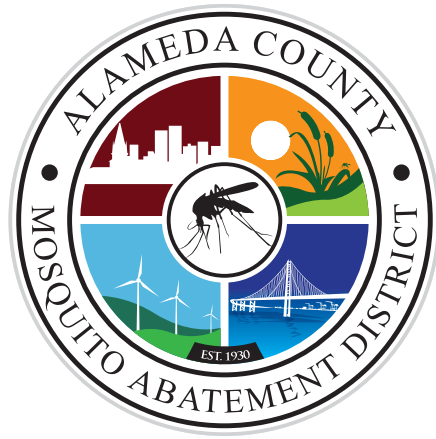
Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

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

Pleasant Hill, California

**DATE**



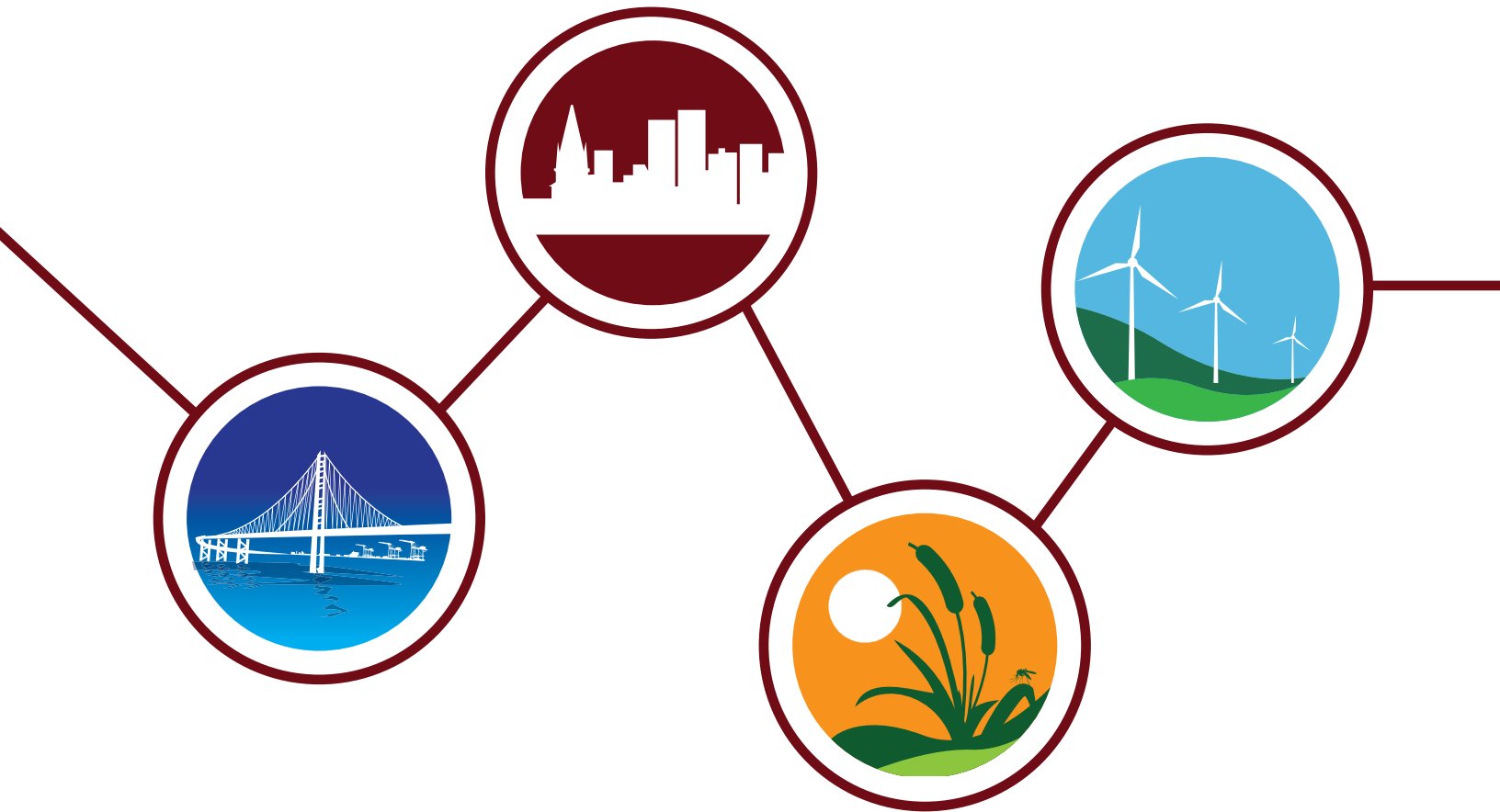
# ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

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# STRATEGIC PLAN

2024-2026

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## EMPLOYING A STRATEGIC ADVANTAGE

This third strategic plan in the Alameda County Mosquito Abatement District's (ACMAD) 93-year history prepares for known obstacles to our district's mission while striving to achieve our ambitious vision through its strategic priorities and associated projects. ACMAD elects to conduct this strategic planning process every three years so that our stakeholders—both internal and external— are aware of and can contribute to the direction of our actions. The district uses a 3-year cycle to ensure that our goals are achievable, measurable, and timely. The goals should anticipate challenges while providing a solid foundation with the flexibility to adjust.

Before introducing the 2024-2026 goals, it is necessary to review the status of the 2021-2023 Strategic Report with its three overarching goals:

- Ensure ACMAD has the training, equipment, personnel, partnerships, and financial support to limit the introduction of invasive *aedes* mosquitoes.
- Leverage ACMAD assets towards efficient approaches to mosquito control.
- Employ the best practices for mosquito control districts and local governments.

The district completed all seven projects listed under the first goal that prepared the district for invasive *Aedes* mosquitoes. These preparations include an internal parcel inspection plan for a door-to-door response, a Community Emergency Response Plan in coordination with the County's Emergency Managers Association, and a formal identification training process led by the district's laboratory. In year two, we began implementing

our school-age educational program while modeling the dispersal of our Wide Area Larvicide System in a marsh setting. By the final year of this report, field staff improved their ability to identify adult mosquitoes while lab staff submitted a research publication detailing a new rapid assay that identifies *Aedes* mosquitoes.

There were 25 projects under the broad category of leveraging assets towards efficient approaches. Of these projects, 20 were completed, 3 were dropped, and 2 were carried over to the next plan. The dropped projects focused on technology upgrades that were found to be unnecessary (e.g., replacing iPads and Virtual Desktops) and recoating the shop floor. The carried-over projects are related to the aquaculture facility which we had hoped to build in 2022; this goal has been delayed until 2024. The twenty completed projects include improvements to the credit card process, IT infrastructure, 3D printing capabilities, exterior painting, parking lot enhancements, Microsoft SharePoint sites, software and data storage, digitizing fleet processes, source reduction data, professional development, dashboards, reserve funding, and increased use of unmanned aircraft systems.

All fifteen of the district's projects in the strategic plan related to best practices were completed between 2021-2023. District staff improved the quality of the Comprehensive Annual Financial Report and annual budget, noticed improved methods in all Alameda County cemeteries, created new connections with community groups as well as state and local government officials, reclassified the Accounting Association position to a Financial & HR Specialist, determined when the district



will withdraw from the section 115 pension stabilization fund, began research on predictive modeling methods, developed new relationships within the educational community, improved salt marsh mosquito methods, and finally, implemented operational improvements recommended through a third party health equity research project.

The projects associated with each priority in this strategic plan begin from the broadest perspective (what improvements can we make for the environment?), to a community-based focus (how can we improve our external programs and relationships?), and end with an internal focus (how can we improve the way we operate?). This district-community-global systemic approach to mosquito control allows ACMAD to address the connection between our internal programs for mosquito controls, such as transitioning from fossil fuels, to increased tropical human diseases in Alameda County due to the climate crisis.

This strategic plan is a product of the collaboration between the ACMAD Board of Trustees and the ACMAD staff. With honest input from both parties a plan was devised to implement the Board's vision. Finally, thank you residents of Alameda County for trusting us to safeguard your health and comfort by controlling mosquitoes and limiting the transmission of mosquito-borne diseases.

Sincerely,  
 Trustee Valerie Arkin,  
 Trustee P. Robert Beatty,  
 Trustee Hope Salzer,  
 Trustee Jan O. Washburn, and  
 Trustee Subru Bhat, Committee Chair







## OUR STRATEGY

### OUR MISSION

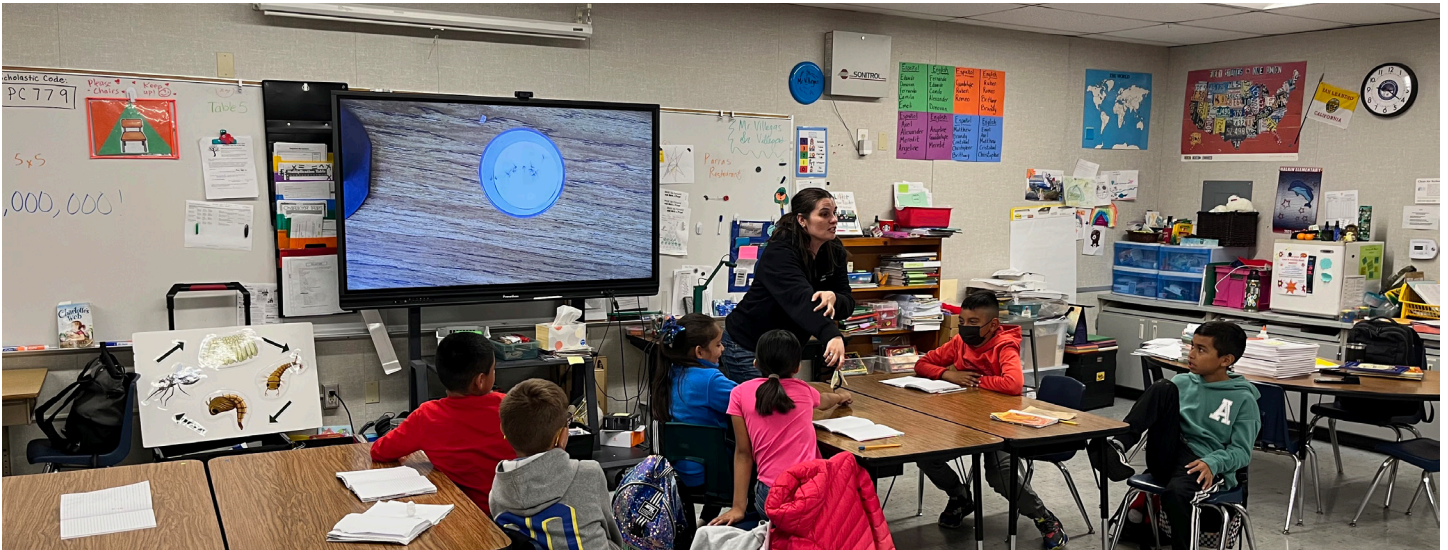
Alameda County Mosquito Abatement District is committed to improving the health and comfort of Alameda County residents by controlling mosquitoes and limiting the transmission of mosquito-borne diseases.

### OUR VISION

To serve all residents of Alameda County in a transparent and equitable manner by providing knowledge-driven and environmentally-conscious mosquito control. We strive to provide an exemplary model of good government through fiscal transparency, accountability, and community outreach.







## OUR CORE VALUES

### ENVIRONMENTAL STEWARDSHIP

- Ecologically responsible
- Proactive in environmental legislation
- Responsive to environmental changes
- Emphasis on biorational treatments for mosquito control

### KNOWLEDGEABLE

- Science-based decision making
- Data-driven
- Technology enabled
- Safety program adherent

### PROFESSIONAL

- Honest
- Reliable
- Respectful
- Responsive
- Committed
- Inclusionary
- Accountable

## ENVIRONMENTAL SCAN

An Environmental Scan is a self-assessment process that allows organizations to identify their internal and external strengths, weaknesses, and foreseeable changes that may impact service delivery.

### STRENGTHS

- Data sharing and integration of laboratory and operations
- Larval-based control program
- Financial stability and accountability
- Timely responses to public request for service
- Public accessibility to staff and District information
- Culture of independence that fosters effective collaboration
- Innovative methods to monitor mosquito abundance

### WEAKNESSES

- Limited mosquito control products
- Limited ability to increase scale of operations in short amount of time
- Low diversity of revenue sources

### FORESEEABLE CHANGES THAT MAY IMPACT SERVICE DELIVERY

- Climate change
- Insecticide resistance
- Changes in regulations
- Human population growth
- Introduction of invasive mosquito species
- Emerging mosquito borne infectious diseases
- Natural disasters

# ACMAD 2024-2026 STRATEGIC PRIORITIES

Proactively mitigate and adapt to climate change impacts on ACMAD by reducing carbon emissions, planning for climate extremes, and coordinating with stakeholders.

## 2024

- Transition three treatment sites from ground-based equipment to Unmanned Aircraft Systems (UAS) for larval mosquito control applications in environmentally sensitive areas.
- Transition from purchasing mosquito fish from a 3rd party supplier to rearing at least 50% in-house.
- Deliver a report to the Board of Trustees on future self-sustainable energy requirements and budget for service upgrades.
- Evaluate the environmental impact of mosquito control products and equipment that are not included in our Programmatic Environmental Impact Report.

## 2025

- Purchase fully electric alternatives, if available, to gasoline-powered equipment (ATV, blowers, vehicles, boat), when replacement is needed.
- Geolocate malaria mosquito habitats in the county and update the response plan for travel-related cases of tropical diseases that are reported by public health departments.
- Engage with U.S. Fish and Wildlife Service to understand the limitations on the use of Unmanned Aircraft Systems on the properties they manage.
- Ensure projects that will help the shoreline be more resilient to climate change impacts include in the design and monitoring plan language that addresses the risks of mosquito production.

## 2026

- Report to the General Manager a cost-benefit analysis of purchasing an electric forklift rather than rely upon oversized lift-gate trucks to receive large product deliveries.
- Transition from ground-based larvicide applications to UAS on U.S. Fish and Wildlife Service properties.
- Leverage our mosquito control expertise to aid rural African communities facing malaria challenges, thereby fostering global disease vector management practices that can inform and enhance climate adaptation strategies in Alameda County.

## Broaden our presence and depth of service to the community by supporting field staff efficiency and leveraging outreach.

### 2024

- Contract with a provider to acquire aerial imagery for the unmaintained swimming pool program.
- Ensure that at least 80% of the initial unmaintained swimming pool communications are made by office staff so that field staff efforts are preserved for mosquito control.
- Quantify the number of requests for service from the community that are resolved through educational outreach by office staff.
- Hire a new full-time invasive *Aedes* field outreach position that also participates in operations and laboratory duties.
- Identify and translate key documents into several of the primary languages spoken within Alameda County.

### 2025

- Implement an outreach strategy for members of the county that may be most affected by mosquito populations and diseases.
- Establish new agency partnerships that should be leveraged to amplify our mission of mosquito control.
- Develop a digital resource that enables the public and staff to identify mosquitoes and other insects that are common in the county.
- Provide Trustees with quarterly reports on mosquito control issues or updates that they bring to city council or supervisory meetings.
- Solicit quarterly reports from Trustees on land-use decisions that may affect mosquito production.

### 2026

- Ensure that at least half of our new agency partners have deployed community messages that amplify our mosquito control mission.
- Quantify differences in water and soil composition in pickleweed habitats that are used or avoided by *Aedes dorsalis*, and report outcomes in scientific publication and conference presentation.
- Develop a collaborative mosquito control strategy with Lawrence Livermore National Laboratory or other similarly restricted sites.

## Ensure that we provide residents and visitors to Alameda County with effective, inclusive, and efficient mosquito control.

### 2024

- Update the district holiday schedule to align with federal and state holidays that reflect our communities' values.
- Revise the seasonal employee job description and recruitment strategy to ensure a fully staffed district.
- Increase workplace professionalism by transitioning permanent employees out of hourly clock requirements.
- Deploy the new Mapvision 3.0 geospatial data management system with a revised catch basin mapping system and new capabilities that are requested by staff and management.
- Improve cybersecurity practices by ensuring that data and systems are secure through annual vulnerability assessments, penetration testing, and automatic patching of district IT equipment.

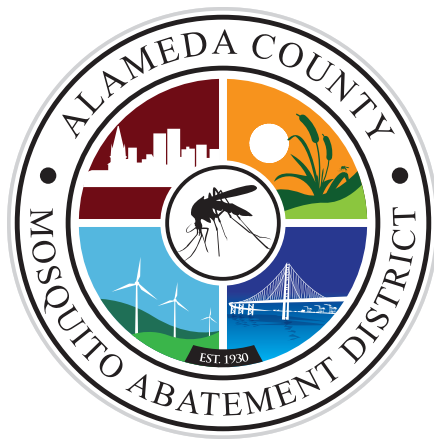
### 2025

- Automate and review staff certifications and training requirements quarterly.
- Develop a written executive management commitment that documents the Districts dedication to diversity, equity and inclusion.
- Evaluate use of a larger granular pesticide spreader for land-based treatments.

### 2026

- Create succession plans for support staff positions.
- Assess the alignment of immature mosquitoes with adult mosquito abundance data.
- Evaluate and implement automation opportunities for routine tasks such as green pool identification, insect identification, and fleet management.





**510-783-7744**

 [www.mosquitoes.org](http://www.mosquitoes.org)

 Alameda County Mosquito Abatement District

 @AlamedaMosquito

***[www.mosquitoes.org](http://www.mosquitoes.org)***

## Alameda County Mosquito Abatement Dist.

## Check Register

For the Period From Nov 1, 2024 to Nov 15, 2024

Filter Criteria includes: Report order is by Date.

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Amount</b>
4647	11/13/24	Adapco	11,445.32
4648	11/13/24	Airgas	2,039.24
4649	11/13/24	All-Ways Green Services	565.00
4650	11/13/24	AT&T	97.27
4651	11/13/24	Bay Alarm	720.75
4652	11/13/24	Cintas	963.59
4653	11/13/24	Clarke	718.78
4654	11/13/24	East Bay Regional Park District	12,000.00
4655	11/13/24	Heluna Health	1,000.00
4656	11/13/24	Industrial Park Landscape Maintenance	261.00
4657	11/13/24	Innovative Treecare LLC	3,800.00
4658	11/13/24	JamLoop LLC	6,000.00
4659	11/13/24	MAZE & ASSOCIATES	11,140.00
4660	11/13/24	PFM Asset Management LLC	1,923.68
4661	11/13/24	PG&E	85.38
4662	11/13/24	UMPQUA Bank Commercial Card OPS (Credit card)	23,487.07
4663	11/13/24	UMPQUA Bank Commercial Card OPS (Fuel)	4,843.00
4664	11/13/24	Veseris	580.33
4665	11/13/24	Voya Institutional Trust Company	261.90
ACH	11/13/24	Alameda County Mosquito Abatement Dist (Payroll)	102,902.31
ACH	11/13/24	CalPERS Retirement	20,061.53
ACH	11/13/24	CalPERS 457	4,927.43
<b>Total Expenditures - November 15, 2024</b>			<b>209,823.58</b>

## Alameda County Mosquito Abatement Dist.

## Check Register

For the Period From Nov 16, 2024 to Nov 30, 2024

Filter Criteria includes: Report order is by Date.

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Amount</b>
4666	11/26/24	Airgas	416.15
4667	11/26/24	Bay Alarm	235.42
4668	11/26/24	Castillo, Erika	166.12
4669	11/26/24	Cintas	542.22
4670	11/26/24	Delta Dental	4,837.68
4671	11/26/24	Gannett California LocaliQ	1,897.90
4672	11/26/24	Huston, Joseph	62.55
4673	11/26/24	Lawton, Sarah	61.74
4674	11/26/24	Leading Edge Associate, Inc.	16,200.00
4675	11/26/24	Manoharan, Maya	416.51
4676	11/26/24	PFM Asset Management LLC	1,889.88
4677	11/26/24	PG&E	429.06
4678	11/26/24	The Hartford	214.38
4679	11/26/24	Verizon	382.10
4680	11/26/24	Voya Institutional Trust Company	261.90
4681	11/26/24	WEX Bank	538.65
ACH	11/26/24	Alameda County Mosquito Abatement Dist (Payroll)	105,064.91
ACH	11/26/24	CalPERS Health	44,611.80
ACH	11/26/24	CalPERS Retirement	20,120.68
ACH	11/26/24	CalPERS 457	4,927.43
<b>Total Expenditures - November 30, 2024</b>			<b>203,277.08</b>



ACMAD

Account Number: [REDACTED]

Page 1 of 6



Account Summary

Billing Cycle		10/31/2024
Days In Billing Cycle		31
Previous Balance		\$19,990.60
Purchases	+	\$23,487.07
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$19,990.60-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

**NEW BALANCE \$23,487.07**

Credit Summary

Total Credit Line	\$105,000.00
Available Credit Line	\$81,512.93
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

- Call us at: (866) 777-9013  
Lost or Stolen Card: (866) 839-3485
- Go to [www.umpquabank.com](http://www.umpquabank.com)
- Write us at PO BOX 35142 - LB1181, SEATTLE, WA 98124-5142

Payment Summary

<b>NEW BALANCE</b>	<b>\$23,487.07</b>
<b>MINIMUM PAYMENT</b>	<b>\$23,487.07</b>
<b>PAYMENT DUE DATE</b>	<b>11/25/2024</b>

*NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.*

Corporate Activity

Trans Date	Post Date	Reference Number	Transaction Description	Amount
10/18	10/18	000000L BX2410183463006	PAYMENT - THANK YOU	\$19,990.60-

Cardholder Account Summary

RYAN CLAUSNITZER	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
[REDACTED]	\$0.00	\$388.20	\$0.00	\$388.20

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/05	10/06	PPLN01	24431064279067921162358	FASTRAK CSC 415-486-8655 CA	\$25.00
10/08	10/10	PPLN01	24137464283500889554193	TRADER JOE S #109 ALAMEDA CA	\$28.91
10/09	10/10	PPLN01	24493984284034791038123	EAST BAY TIMES 925-935-2525 CA	\$14.00
10/10	10/11	PPLN01	24692164284104513184055	SQ *WILD CARVERY BURBANK CA	\$55.54

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

UMPQUA BANK  
PO BOX 35142 - LB1181  
SEATTLE WA 98124-5142



Account Number

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
10/31/24	\$23,487.07	\$23,487.07	11/25/24

\$



BL ACCT [REDACTED]  
ACMAD  
23187 CONNECTICUT ST  
HAYWARD CA 94545

e-Statement



MAKE CHECK PAYABLE TO:

UMPQUA BANK COMMERCIAL CARD OPS  
PO BOX 35142 - LB1181  
SEATTLE WA 98124-5142

Cardholder Account Detail Continued					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/13	10/14	PPLN01	24164074287060216373360	ENTERPRISE RENT-A-CAR BURBANK CA	\$237.29
10/14	10/14	PPLN01	24011344288000003621184	LYFT *RIDE SUN 5PM LYFT.COM CA	\$27.46

Cardholder Account Summary					
MICHELLE ROBLES [REDACTED]		Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
		\$0.00	\$1,987.95	\$0.00	\$1,987.95

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/07	10/08	PPLN01	24088664281210955940948	2Pitney Bowes Inc. 844-2566444 CT	\$95.69
10/13	10/14	PPLN01	24692164287106858522507	CITY OF HAYWARD 510-583-4600 CA	\$559.48
10/13	10/14	PPLN01	24692164287106858522762	CITY OF HAYWARD 510-583-4600 CA	\$56.12
10/18	10/18	PPLN01	24011344292000031718741	AMAZON RETA* JX4PP4XF3 WWW.AMAZON.CO WA	\$164.00
10/18	10/20	PPLN01	24692164292101291451946	AMZN Mktp US*9K5CZ2TH3 Amzn.com/bill WA	\$14.90
10/21	10/22	PPLN01	24692164296101537839173	WM.COM 866-909-4458 TX	\$348.74
10/22	10/23	PPLN01	24906414296212184515601	At-A-Glance US 800-6439923 IL	\$80.85
10/27	10/28	PPLN01	24011344301000116626719	LYFT *RIDE SUN 12PM LYFT.COM CA	\$34.99
10/27	10/29	PPLN01	24692164302107339412079	TST*KING AND QUEEN CANTI San Diego CA	\$31.43
10/28	10/30	PPLN01	24692164303108242512145	TST*CITY TACOS - NORTH P San Diego CA	\$19.58
10/29	10/31	PPLN01	24000974304591502257246	TOWN AND COUNTRY - LOD SAN DIEGO CA	\$582.17

Cardholder Account Summary					
ERIC HAAS-STAPLETON [REDACTED]		Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
		\$0.00	\$1,803.45	\$0.00	\$1,803.45

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/03	10/04	PPLN01	24164074277741665527752	FEDEX470397628 800-4633339 TN	\$279.34
10/05	10/06	PPLN01	24164074279741665584199	FEDEX470616311 800-4633339 TN	\$8.85
10/09	10/10	PPLN01	24164074283741665525162	FEDEX470926587 800-4633339 TN	\$61.74
10/08	10/10	PPLN01	24755424283262833484135	CA DEPT PEST REGS LICENSI 916-4453891 CA	\$200.00
10/09	10/11	PPLN01	24692164284104410116150	SOUTHWES 5262569547993 800-435-9792 TX HAAS STAPLETON/ERIC 110924 OAK PHX WN F OAK WN V	\$223.96
10/19	10/20	PPLN01	24164074293741665489581	FEDEX 00011007 800-4633339 TN	\$124.72
10/22	10/23	PPLN01	24692164296102339357406	IN *LEADING EDGE AERIAL T 828-2462111 NC	\$294.00
10/22	10/23	PPLN01	24445004296300563355397	FSP*ENTOMOLOGICAL SOCIETY 301-731-4535 MD	\$170.00
10/24	10/25	PPLN01	24692164298103727215949	APPLE.COM/BILL 866-712-7753 CA	\$9.99
10/26	10/27	PPLN01	24240524300131413513473	THORNTON PLASTICS CO 801-322-3413 UT	\$237.78
10/31	10/31	PPLN01	24011344305000020093556	AMAZON RETA* AP42G9J43 WWW.AMAZON.CO WA	\$193.07

Cardholder Account Summary					
ROBERT FERDAN [REDACTED]		Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
		\$0.00	\$5,975.19	\$0.00	\$5,975.19

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/02	10/03	PPLN01	24000774276000022057548	WWW.USMOBILE.COM 187-82050088 NY	\$500.00
10/10	10/11	PPLN01	24692164285104543580149	GoToCom*GoToConnect goto.com MA	\$312.44
10/10	10/11	PPLN01	24269794285001093833646	PORKYS PIZZA PALACE PLEAS PLEASANTON CA	\$46.15

**Cardholder Account Detail Continued**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/10	10/11	PPLN01	24269794285001093833562	PORKYS PIZZA PALACE PLEASANTON CA	\$286.47
10/11	10/13	PPLN01	24692164285104869465933	COMCAST CALIFORNIA 800-COMCAST CA	\$263.14
10/14	10/15	PPLN01	24399004288295064069479	BEST BUY 00001347 DUBLIN CA	\$203.43
10/14	10/16	PPLN01	24692164289108717012074	APPLE STORE #R101 PLEASANTON CA	\$1,435.04
10/15	10/16	PPLN01	24492154290041751017388	BAY ALARM COMPANY 510-808-4457 CA	\$139.13
10/16	10/17	PPLN01	24421114290900014189815	E.REPUBLIC LLC 916-9321403 CA	\$95.00
10/16	10/17	PPLN01	24421114290900014192579	E.REPUBLIC LLC 916-9321403 CA	\$95.00
10/16	10/17	PPLN01	24421114290900014192066	E.REPUBLIC LLC 916-9321403 CA	\$95.00
10/21	10/22	PPLN01	24692164295101249887461	BUSINESS.APPLE.COM 800-275-2273 CA	\$2.99
10/27	10/29	PPLN01	24000974302579406036768	STARLINK INTERNET 310-6828100 CA	\$120.00
10/28	10/29	PPLN01	24492164302000024538559	AUTOMOX HTTPSWWW.AUTO CO	\$2,381.40

**Cardholder Account Summary**

JOSEPH HUSTON [REDACTED]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	\$0.00	\$247.96	\$0.00	\$247.96

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/04	10/06	PPLN01	24692164279100054994495	SOUTHWES 5262567910185 800-435-9792 TX HUSTON/JOSEPH WILLIA 110924 OAK PHX WN A OAK WN D	\$247.96

**Cardholder Account Summary**

ERIKA CASTILLO [REDACTED]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	\$0.00	\$820.42	\$0.00	\$820.42

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/10	10/11	PPLN01	24445004285400243616243	WAL-MART #2161 PLEASANTON CA	\$19.76
10/25	10/27	PPLN01	24055234299130296355419	JETBLUE 2794455418976 8005382583 NY ERIKA MRS CASTILLO 030825 SJU / FLL B6 O FLL / SFO B6 O	\$35.00
10/25	10/27	PPLN01	24055234299130296355591	JETBLUE 2794455418975 8005382583 NY ERIKA MRS CASTILLO 022825 SFO / FLL B6 Z FLL / SJU B6 S SJU /	\$35.00
10/25	10/27	PPLN01	24055234299130296356318	JETBLUE 2792166765656 8005382583 NY ERIKA MRS CASTILLO 022825 SFO FLL B6 Z SJU B6 S FLL B6 O SFO B6 O	\$730.66

**Cardholder Account Summary**

DEREJE ALEMAYEHU [REDACTED]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	\$0.00	\$52.36	\$0.00	\$52.36

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/29	10/30	PPLN01	24692164303108004259802	AMZN Mktp US*9G9AS9AD3 Amzn.com/bill WA	\$40.29
10/30	10/30	PPLN01	24692164304108744100174	AMAZON MKTPL*UGOLR1GO3 Amzn.com/bill WA	\$12.07

Cardholder Account Summary					
MARK WIELAND [REDACTED]		Payments & Other Credits \$0.00	Purchases & Other Charges \$3,594.03	Cash Advances \$0.00	Total Activity \$3,594.03

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/03	10/04	PPLN01	24755424278732786077422	GRAINGER 800-4724643 IL	\$32.91
10/03	10/04	PPLN01	24692164277108167984511	AMZN Mktp US*JT8D87SR3 Amzn.com/bill WA	\$437.35
10/03	10/06	PPLN01	24113434278200257628145	THE WEBSTAUANT STORE INC 717-392-7472 PA	\$116.04
10/04	10/06	PPLN01	24692164278108860346314	AMZN Mktp US*Y53OT8R53 Amzn.com/bill WA	\$242.64
10/08	10/09	PPLN01	24755424283732831849612	GRAINGER 800-4724643 IL	\$28.86
10/08	10/09	PPLN01	24692164282102174617795	Amazon.com*766ED4Z23 Amzn.com/bill WA	\$152.36
10/10	10/11	PPLN01	24231684285115629673074	SMART AND FINAL 401 HAYWARD CA	\$170.48
10/10	10/13	PPLN01	24943014285010200635692	THE HOME DEPOT #1017 HAYWARD CA	\$241.30
10/11	10/13	PPLN01	24692164285105140531971	AMAZON MKTPL*9M5KL77E3 Amzn.com/bill WA	\$38.70
10/11	10/13	PPLN01	24323044285041600072308	GREG S AUTOMOTIVE SERVICE HAYWARD CA	\$350.15
10/15	10/16	PPLN01	24755424290732903323497	GRAINGER 800-4724643 IL	\$79.50
10/15	10/16	PPLN01	24431054289052625101711	CARQUEST 7336 HAYWARD CA	\$166.50
10/14	10/16	PPLN01	24137464290001643080410	TRACTOR SUPPLY #2145 BRENTWOOD CA	\$347.99
10/17	10/18	PPLN01	24692164291100173678445	AMAZON MKTPL*0N7RU0053 Amzn.com/bill WA	\$11.06
10/17	10/18	PPLN01	24692164291100174642143	AMAZON MKTPL*K97RS6QO3 Amzn.com/bill WA	\$38.41
10/17	10/18	PPLN01	24692164292100814012847	Amazon.com*UU48K4213 Amzn.com/bill WA	\$87.49
10/18	10/20	PPLN01	24692164293101825949562	Amazon.com*EN2IB5613 Amzn.com/bill WA	\$75.16
10/21	10/22	PPLN01	24035964295077736123066	AMERICAN AIR0012185648308 FORT WORTH TX WIELAND/MARK 030225 SFO CLT AA Q O SJU AA Q O CLT AA Q O	\$411.60
10/21	10/22	PPLN01	24036294295742162856825	ALLIANZ TRAVEL INS ALLIANZINS.US VA	\$32.93
10/22	10/23	PPLN01	24755424297732973413668	GRAINGER 800-4724643 IL	\$79.55
10/24	10/25	PPLN01	24755424299732992005089	GRAINGER 800-4724643 IL	\$91.50
10/28	10/29	PPLN01	24431054302058363102954	CARQUEST 7336 HAYWARD CA	\$166.50
10/29	10/31	PPLN01	24493984304041326008550	EWING IRRIGATION PRD 01 SAN LEANDRO CA	\$195.05

Cardholder Account Summary					
MIGUEL BARRETTO [REDACTED]		Payments & Other Credits \$0.00	Purchases & Other Charges \$8,617.51	Cash Advances \$0.00	Total Activity \$8,617.51

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/02	10/03	PPLN01	24692164276107430950375	INTEGRATED DNA TECH 800-328-2661 IA	\$1,479.31
10/03	10/04	PPLN01	24013394277000654029568	BIOSEARCH TECHNOLOGIES IN PETALUMA CA	\$153.29
10/04	10/04	PPLN01	24036294278716423453680	LIFETECHCORP*12761362 800-955-6288 CA	\$2,060.01
10/09	10/09	PPLN01	24011344283000041040632	AMAZON MARK* Y27DB1S93 HTTPSAMAZON.C WA	\$552.00
10/08	10/09	PPLN01	24801974283113572307680	MOSQUITO & VECTOR CONTRO 916-440-0826 CA	\$450.00
10/10	10/11	PPLN01	24692164284104204387207	TFS*FISHERSCI ECOM CHU 800-766-7000 TX	\$1,779.64
10/12	10/13	PPLN01	24231684287117758968539	SMART AND FINAL 401 HAYWARD CA	\$316.05
10/12	10/14	PPLN01	24231684287117994532859	SAFEWAY #0797 HAYWARD CA	\$343.23
10/12	10/14	PPLN01	24231684287117996480941	SAFEWAY #1953 DUBLIN CA	\$295.29
10/17	10/18	PPLN01	24692164291100126900334	AMZN Mktp US*QL7MQ2FJ3 Amzn.com/bill WA	\$36.55
10/19	10/20	PPLN01	24692164293102447715100	TFS*FISHERSCI ECOM CHU 800-766-7000 TX	\$108.80
10/29	10/30	PPLN01	24692164303108506759721	AMAZON MKTPL*R89V74993 Amzn.com/bill WA	\$63.76
10/30	10/31	PPLN01	24717054304173047031918	SIGMA ALDRICH US 800-3253010 MO	\$476.64
10/30	10/31	PPLN01	24717054304173047032676	SIGMA ALDRICH US 800-3253010 MO	\$476.64

**Cardholder Account Detail Continued**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/30	10/31	PPLN01	24692164304109268324992	AMAZON MKTPL*S17MF8CO3 Amzn.com/bill WA	\$26.30

**Finance Charge Summary / Plan Level Information**

Plan Name	Plan Description	FCM <sup>1</sup>	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
<b>Purchases</b>									
PPLN01 001	PURCHASE	E	\$0.00	0.06008%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$23,487.07
<b>Cash</b>									
CPLN01 001	CASH	A	\$0.00	0.06554%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00

\* Periodic Rate (M)=Monthly (D)=Daily

\*\* includes cash advance and foreign currency fees

Days In Billing Cycle: 31

APR = Annual Percentage Rate

<sup>1</sup> FCM = Finance Charge Method

(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.



**Alameda County Mosquito Abatement District**

**Income Statement**

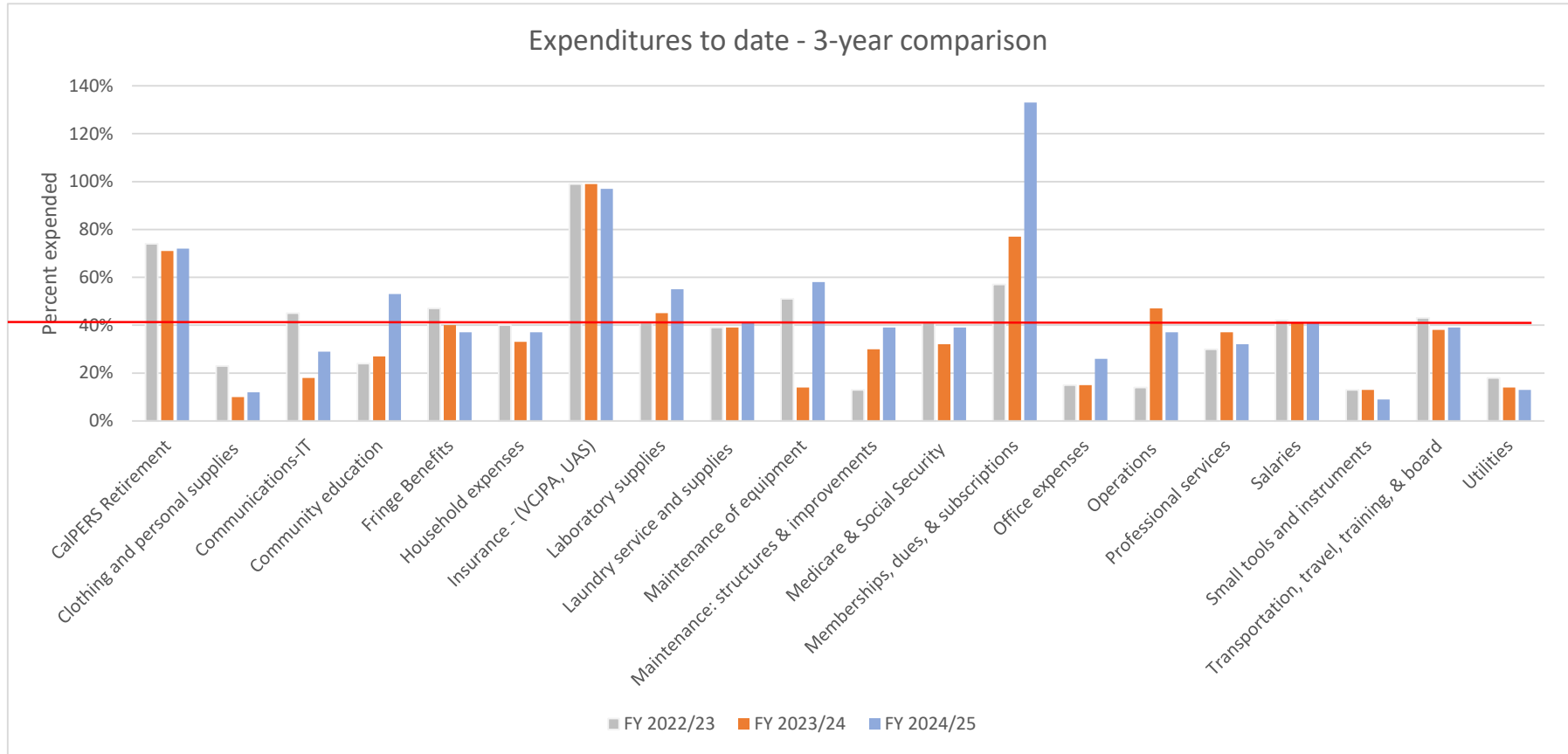
November 30, 2024. (5 of 12 mth, 42%)

<b>REVENUES</b>	<b>Actual 2022/23</b>	<b>Actual 2023/24</b>	<b>Current Month</b>	<b>Year to Date 2024/25</b>	<b>Budget 2024/25</b>	<b>Actual vs Budget</b>
<b>Total Revenue</b>	<b>\$ 5,926,614.00</b>	<b>\$ 5,933,154.64</b>	<b>\$ 6,234.80</b>	<b>\$ 607,917.13</b>	<b>\$ 5,473,754.00</b>	<b>11%</b>

<b>EXPENDITURES</b>	<b>Actual 2022/23</b>	<b>Actual 2023/24 <sup>1</sup></b>	<b>Current Month <sup>2</sup></b>	<b>Year to Date 2024/25</b>	<b>Budget 2024/25</b>	<b>Actual vs Budget</b>
Salaries	\$ 2,129,077.24	\$ 2,467,139.80	\$ 224,640.31	\$ 1,150,254.66	\$2,790,566	41%
CalPERS Retirement	\$ 471,085.19	\$ 550,197.73	\$ 23,793.69	\$ 471,623.41	\$651,622	72%
Medicare & Social Security	\$ 30,025.60	\$ 33,316.10	\$ 3,617.49	\$ 18,112.42	\$46,370	39%
Fringe Benefits	\$ 484,487.10	\$ 609,707.18	\$ 49,663.86	\$ 254,718.72	\$683,134	37%
<b>Total Salaries, Retirement, &amp; Benefits</b>	<b>\$ 3,114,675.13</b>	<b>\$ 3,660,360.81</b>	<b>\$ 301,715.35</b>	<b>\$ 1,894,709.21</b>	<b>\$4,171,692</b>	<b>45%</b>
Clothing and personal supplies (purchased)	\$ 7,881.80	\$ 5,152.23	\$ 18.16	\$ 1,173.11	\$9,500	12%
Laundry service and supplies (rented)	\$ 10,417.41	\$ 14,403.58	\$ 1,505.81	\$ 6,553.02	\$16,000	41%
Utilities	\$ 18,134.35	\$ 20,058.86	\$ 1,478.78	\$ 3,471.56	\$26,000	13%
Communications-IT	\$ 74,950.03	\$ 81,050.81	\$ 22,090.88	\$ 36,332.29	\$125,500	29%
Maintenance: structures & improvements	\$ 26,671.36	\$ 20,777.24	\$ 4,177.04	\$ 11,837.23	\$30,000	39%
Maintenance of equipment	\$ 25,354.56	\$ 31,326.10	\$ 1,363.14	\$ 16,122.40	\$28,000	58%
Transportation, travel, training, & board	\$ 120,418.29	\$ 129,998.25	\$ 10,151.17	\$ 44,628.94	\$114,525	39%
Professional services	\$ 97,726.00	\$ 99,674.72	\$ 14,953.56	\$ 51,284.28	\$160,600	32%
Memberships, dues, & subscriptions	\$ 25,103.23	\$ 22,113.94	\$ 12,170.00	\$ 38,701.94	\$29,000	133%
Insurance - (VCJPA, UAS)	\$ 160,932.64	\$ 209,342.00	\$ -	\$ 196,831.00	\$203,198	97%
Community education	\$ 26,225.45	\$ 37,729.24	\$ 7,897.90	\$ 29,350.96	\$55,000	53%
Operations	\$ 182,575.57	\$ 304,478.37	\$ 13,288.22	\$ 106,698.59	\$287,500	37%
Household expenses	\$ 25,388.02	\$ 20,057.16	\$ 1,739.80	\$ 8,464.45	\$22,700	37%
Office expenses	\$ 7,002.84	\$ 9,974.95	\$ 355.44	\$ 2,566.54	\$10,000	26%
Laboratory supplies	\$ 82,354.03	\$ 139,128.04	\$ 13,758.47	\$ 70,862.33	\$130,000	55%
Small tools and instruments	\$ 1,963.31	\$ 1,644.91	\$ -	\$ 265.68	\$3,000	9%
<b>Total Staff Budget</b>	<b>\$ 893,098.89</b>	<b>\$ 1,146,910.40</b>	<b>\$ 104,948.37</b>	<b>\$ 625,144.32</b>	<b>\$1,250,523</b>	<b>50%</b>
<b>Total Operating Expenditures</b>	<b>\$ 4,007,774.02</b>	<b>\$ 4,807,271.21</b>	<b>\$ 406,663.72</b>	<b>\$ 2,519,853.53</b>	<b>\$5,422,215</b>	<b>46%</b>

1 - As of June 30, 2024.

2 - Total Operating Expenditures in current month may not match the check register due to accounts receivable, petty cash transactions, and transactions related to the previous fiscal year.



The red line indicates the estimated percentage of the budget that should be expended at this point in the fiscal year (42%). CalPERS Retirement, Insurance, and Memberships, dues & subscriptions are paid upfront at the beginning of the fiscal year.

**Alameda County Mosquito Abatement District  
Investment, Reserves, and Cash Balance Report  
November 30, 2024. (5 of 12 mth, 42%)**

Account #	Investment Accounts	Beginning Balance	Deposits	Withdrawals	Earnings <sup>1</sup>	Ending Balance
1004	LAIF	\$ 113,142.11	\$ -	\$ -	\$ -	\$ 113,142.11
1005	OPEB Fund	\$ 5,029,475.99	\$ -	\$ -	\$ 121,496.08	\$ 5,150,972.07
1006	VCJPA Member Contingency <sup>2</sup>	\$ 331,961.00	\$ -	\$ -	\$ -	\$ 331,961.00
1011	CAMP: Capital Reserve Fund	\$ 360.92	\$ -	\$ -	\$ 1.44	\$ 362.36
1012	PARS: Pension Stabilization <sup>3</sup>	\$ 3,084,392.05	\$ -	\$ -	\$ (67,157.56)	\$ 3,017,234.49
1014	California CLASS: Operational Fund <sup>4</sup>	\$ 1,579,603.34	\$ -	\$ (413,100.66)	\$ 5,708.36	\$ 1,172,211.04
1015	California CLASS: Repair and Replace Fund	\$ 4,001,581.27	\$ -	\$ -	\$ 15,833.32	\$ 4,017,414.59
1017	California CLASS Enhanced: Public Health Emergency Fund	\$ 516,623.05	\$ -	\$ -	\$ 2,037.85	\$ 518,660.90
1018	California CLASS Enhanced: Operating Reserve Fund	\$ 2,171,484.50	\$ -	\$ -	\$ 8,565.54	\$ 2,180,050.04
<b>Total</b>		<b>\$ 16,828,624.23</b>	<b>\$ -</b>	<b>\$ (413,100.66)</b>	<b>\$ 86,485.03</b>	<b>\$ 16,502,008.60</b>

Account #	Cash Accounts	Beginning Balance	Withdrawals	Activity	Ending Balance
1003	County Account	\$ 842,127.17	\$ -	\$ 6,234.80	\$ 848,361.97
1019	Five Star Bank (Transfer Account) *	\$ 206,707.34	\$ -	\$ -	\$ 428,764.29
1020	Five Star Bank (Payroll Account) *	\$ 142,288.53	\$ -	\$ -	\$ 36,587.41
1021	Petty Cash	\$ 301.03	\$ -	\$ (39.66)	\$ 261.37
<b>Total</b>		<b>\$ 1,191,424.07</b>	<b>\$ -</b>	<b>\$ 6,195.14</b>	<b>\$ 1,313,975.04</b>

1 - Earnings are booked as unrealized gains/losses. These earnings would not be recognized as "realized" gains/losses until the accounts are liquidated.

2 - VCJPA Member Contingency balance is as of September 30, 2024.

3 - PARS - Pension Stabilization balance is as of October 31, 2024.

4 - \$413,100.66 transferred from CA CLASS: Operational Fund to Five Star Bank for November expenditures.

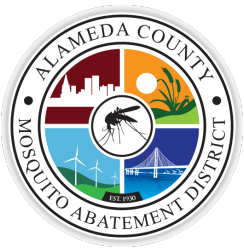
\* - Ending balance differs from beginning balance due to checks clearing the account.

Alameda County Mosquito Abatement District  
Balance Sheet Comparison  
November

ASSETS	11/30/2024	11/30/2023	11/30/2022
<b>Current Assets</b>			
Bank of America payroll <sup>1</sup>	\$ -	\$ 145,637.03	\$ 154,427.11
Bank of the West <sup>2</sup>	-	-	263,857.95
County	848,361.97	904,024.26	786,093.26
Cash with LAIF	113,142.11	108,311.53	1,049,385.10
VCJPA- Member Contingency	331,961.00	308,734.00	341,986.00
CAMP - Repair and Replace <sup>3</sup>	-	-	2,657,380.05
CAMP - Public Health Emergency <sup>4</sup>	-	-	-
CAMP - Operating Reserve <sup>5</sup>	-	-	1,971,656.16
CAMP - Capital Reserve Fund	362.36	424,136.85	373,919.88
PARS	3,017,234.49	2,420,102.75	2,063,867.60
Five Star Bank - Transfer account	208,951.30	202,223.77	-
Five Star Bank - Payroll account	136,078.58	-	-
California CLASS: Public Health Emergency Fund <sup>6</sup>	-	533,485.20	533,018.06
California CLASS: Operational Fund	1,172,211.04	1,346,308.06	-
California CLASS: Repair and Replace Fund	4,017,414.59	3,276,556.31	-
California CLASS: Operating Reserve Fund <sup>7</sup>	-	2,067,262.59	-
California CLASS Enhanced: Public Health Emergency Fund	518,660.90	-	-
California CLASS Enhanced: Operating Reserve Fund	2,180,050.04	-	-
Accounts Receivable	646.13	-	534.35
Petty cash	261.37	248.96	288.64
<b>Total Current Assets</b>	<b>12,545,335.88</b>	<b>11,737,031.31</b>	<b>10,196,414.16</b>
<b>Property and Equipment</b>			
Acc Dep - equipment	(1,737,755.00)	(1,737,755.00)	(1,709,382.00)
Acc Dep - stru & improv	(2,833,179.00)	(2,833,179.00)	(2,723,997.00)
Construction in progress	-	49,271.06	3,757.50
Equipment	1,928,764.71	1,849,716.30	1,830,175.69
Structure/improvement	5,520,627.06	4,760,618.00	4,760,618.00
Land	61,406.00	61,406.00	61,406.00
<b>Total Property and Equipment</b>	<b>2,939,863.77</b>	<b>2,150,077.36</b>	<b>2,222,578.19</b>
<b>Other Assets</b>			
Net OPEB Asset	1,696,641.00	1,199,826.00	1,225,311.00
<b>Total Other Assets</b>	<b>1,696,641.00</b>	<b>1,199,826.00</b>	<b>1,225,311.00</b>
<b>Total Assets</b>	<b>\$ 17,181,840.65</b>	<b>\$ 15,086,934.67</b>	<b>\$ 13,644,303.35</b>
<b>LIABILITIES AND CAPITAL</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 199,382.66	\$ 151,364.52	\$ 119,170.01
Acc payroll/vacation	237,815.12	210,892.93	201,023.94
Def inflow - 75	667,236.00	667,236.00	1,046,869.00
Def inflow pen defer GASB 68	272,874.00	272,874.00	1,941,395.00
Defer outflow pen cont GASB 68	(1,900,029.00)	(1,900,029.00)	(822,206.00)
Net pension liability GASB 68	4,327,920.00	4,327,920.00	2,034,280.00
<b>Total Current Liabilities</b>	<b>\$ 3,805,198.78</b>	<b>\$ 3,730,258.45</b>	<b>\$ 4,520,531.95</b>
<b>Total Liabilities</b>	<b>3,805,198.78</b>	<b>3,730,258.45</b>	<b>4,520,531.95</b>
<b>Capital</b>			
Designated fund balances	4,247,975.23	3,851,684.55	3,044,832.55
Investment in general fixed as	10,742,456.24	8,970,984.88	7,642,845.18
Net Income	(1,613,789.60)	(1,465,993.21)	(1,563,906.33)
<b>Total Capital</b>	<b>13,376,641.87</b>	<b>11,356,676.22</b>	<b>9,123,771.40</b>
<b>Total Liabilities &amp; Capital</b>	<b>\$ 17,181,840.65</b>	<b>\$ 15,086,934.67</b>	<b>\$ 13,644,303.35</b>

1 - Bank of America account is in the process of being closed.  
2 - Bank of the West account closed June 2023.  
3 - CAMP: Repair and Replace Fund closed February 2023.  
4 - CAMP: Public Health Emergency Fund closed September 2022.

5 - CAMP: Operating Reserve Fund closed February 2023.  
6 - California CLASS: Public Health Emergency Fund closed June 2024.  
7 - California CLASS: Operating Reserve Fund closed July 2024.



## Board of Trustees

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### **Ryan Clausnitzer**

General Manager

## OPERATIONS REPORT

In early November, operations staff performed 150 additional property inspections in Pleasanton in the perimeter areas of prior detections of invasive *Aedes aegypti* mosquitoes. No new detections of larvae or adults of this species were made in November. With temperatures dropping and intermittent rainfall occurring, this mosquito tends to become relatively inactive. Operations staff are already planning comprehensive inspections and response for this area when the season shifts to spring-like weather in 2025. This effort will be balanced with our existing control of our native mosquito species that tend to become active in the same period. Efforts toward our winter mosquito species tend to wind down in mid-March, however this is when several *Culex spp.* mosquitoes begin to emerge from winter sequestration to seek standing water. Balancing inspections and treatments for these potential West Nile virus (WNV) vectoring mosquitoes early in the season and addressing the distinct potential of invasive *Aedes* detections will be of paramount importance.

Few detections of *Culex spp.* mosquitoes were made during the month. Our County has a history of late season WNV detections, so efforts towards these species continue if larvae are detected. Fortunately, no new detections of WNV were found in November. The lack of significant rainfall to date has delayed the full operations shift to our winter mosquito species. Efforts will intensify as more rainfall occurs and rainwater accumulates in sources.

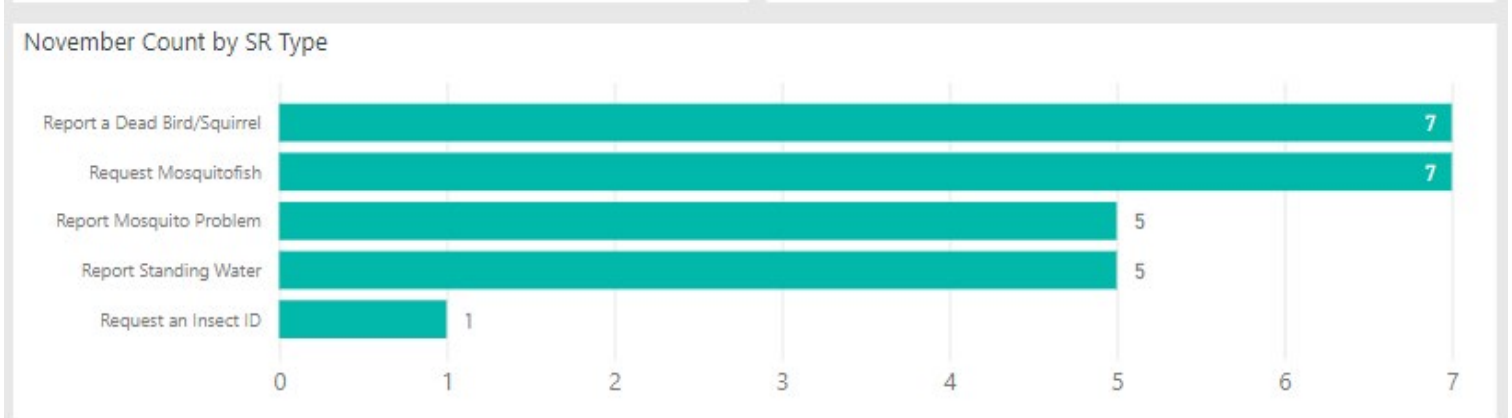
Requests for service received from the public in November totaled 25. This was below the ten-year average for the month. There were 7 requests to “report a dead bird,” though none of the birds tested by the ACMAD lab were WNV positive, as mentioned, late virus detections are not uncommon in Alameda County. Continued collection and testing of dead birds is a significant component of our WNV program. Our County does have mosquito species that are active year-round so mosquito fish requests (7) are an important method of biological control for ornamental ponds, unmaintained swimming pools, and livestock water troughs. Of the 5 requests to “report a mosquito problem”, 2 were attributable to *Culex pipiens*; it is common for this mosquito to enter homes and even more so as outside temperatures drop. There were also 5 requests to “report standing water” with the majority to report water standing in street gutters. Finally, there was 1 request for miscellaneous insect identification.

*Field Operations Supervisor*

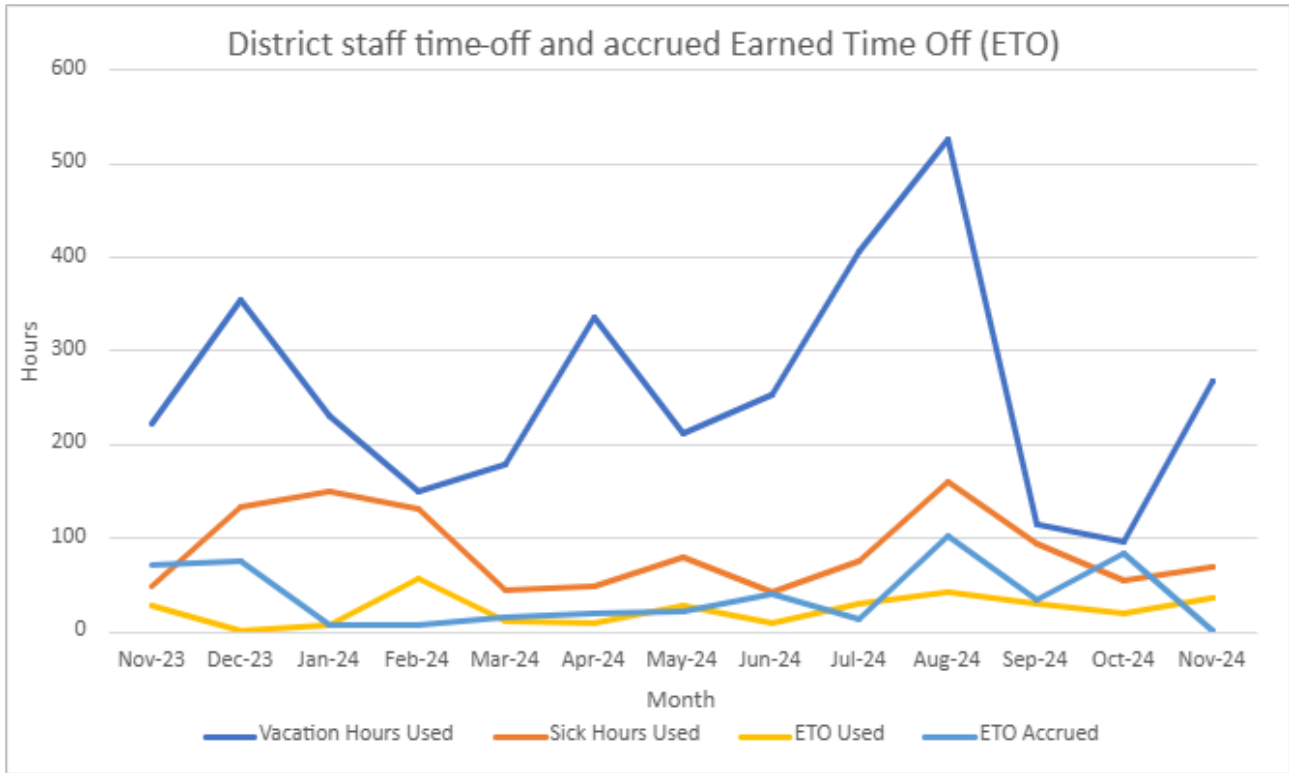
*Joseph Huston*

**Service Requests November 2024**

November SR Count	November 10 Year Min Count	November 10 Year Max Count	November 10 Year Average
<b>25</b>	<b>9</b>	<b>46</b>	<b>30.40</b>

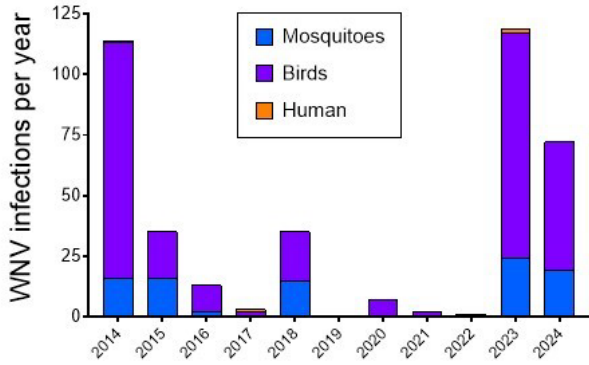


## Activity Report

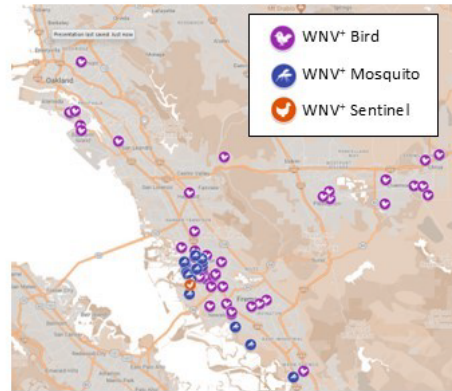


## WNV Activity Report

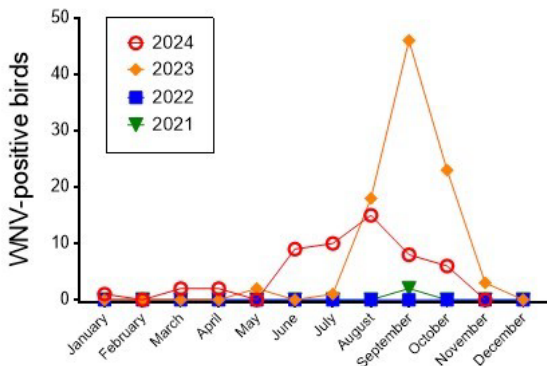
WNV trends in Alameda County  
2014 – 2024



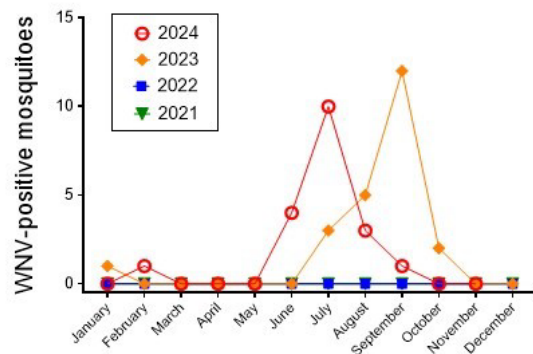
Location of WNV-infected mosquitoes and birds in Alameda County during 2024



WNV-infected birds from Alameda County



WNV-infected mosquitoes from Alameda County



## A. LAB

### Summary

- *Arboviruses in mosquitoes.* None of the traps from November collected mosquitoes that were infected with West Nile virus (WNV). To date, we have collected nineteen traps that contained WNV-infected mosquitoes. Please see the figures above for WNV Activity in Alameda County.
- *Arboviruses in birds.* None of the birds that were collected in November were infected with WNV. This year, we have collected 53 birds that were infected with WNV. WNV-positive birds have not been found in Albany, Berkeley, Dublin, Emeryville, San Leandro, or San Lorenzo.
- *Native mosquitoes.* Weather conditions that discourage adult mosquitoes from flying limited our ability to place mosquito traps. 139 CO<sub>2</sub>-baited encephalitis virus survey (EVS) traps were placed this month, catching 2,554 adult female mosquitoes (18.4 mosquitos per trap). This represents a 58% decrease in abundance relative to last month.
- *Human cases.* Alameda County Public Health Department reported a person with asymptomatic WNV that resides in the county. The case had not traveled outside of California and was discovered from routine screening of donated blood. This case has yet to be officially attributed to Alameda County.
- *Aedes aegypti* were not detected during November. To date, we have found *Aedes aegypti* at six distinct sites in Pleasanton.

### Arbovirus Monitoring

- None of the birds collected during November were infected with WNV, keeping the total of WNV-positive bird count to 53 for 2024.
- None of the mosquito collections from traps placed during November were infected with WNV.
- Saint Louis encephalitis virus (SLEV) and Western equine encephalitis virus (WEEV) have not been detected in Alameda County for nearly two decades.
- The Alameda County Public Health Department reported 15 human cases of mosquito-vectored tropical disease in Alameda County, each involving recent travel to areas where it is commonly transmitted. Public health nurses confirmed through interviews that none of the infections were acquired locally in California. For each travel-related dengue case, we conducted trapping near the person's residence to check for the presence of *Aedes aegypti* or *Aedes albopictus*—mosquito species capable of initiating local dengue transmission.

### Native Mosquito Abundance

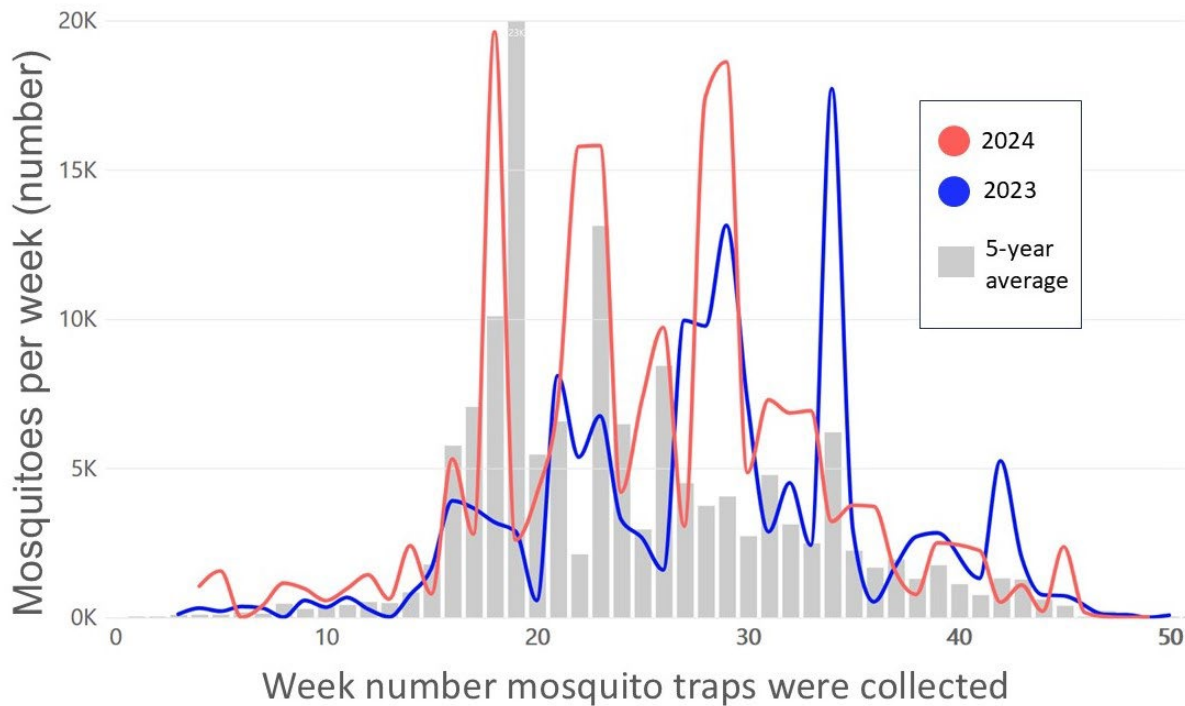
- In California, the main transmitters of WNV, SLEV, and WEEV are: *Culex pipiens* (typically in urban settings), *Culex tarsalis* (associated with marsh and peri-urban areas), and *Culex erythrothorax* (occurs exclusively in marsh but adults can disperse into nearby communities).
- Our mosquito monitoring program for late spring – late fall consists of 181 sites that are routinely surveyed for adult mosquitoes. Of those, 87 are assessed at least every other week, and the remaining 94 are trapped monthly. We also trap for environmental detections of WNV in birds or mosquitoes.
- Cooling weather has prompted the lab to transition to our winter mosquito monitoring program.
- This month, 139 EVS traps collected a total of 2,554 adult female mosquitoes (18.4 mosquitos per trap). This represents a 58% decrease in the number of adult mosquitoes caught compared to last month. Overall adult mosquito abundance during November was lower than last month and the 5-year average (Figure 1). Fewer traps were placed in November due to inclement weather, and most were placed in southern regions of the county where temperatures are warmer and rainfall less intense (Figure 4A).
- The abundance of *Culex pipiens*, *Culex erythrothorax* and *Culex tarsalis*, all of which can transmit WNV to people, was very low and similar to the prior two years (Figure 2).
  - *Culex erythrothorax* was by far the most abundant species captured during the month (Figure 3) due to anomalously high collections from a ditch that is associated with the Hayward Water Pollution facility (Figure 4B).
  - Relatively few WNV-vectors were captured elsewhere in the county (Figure 4).



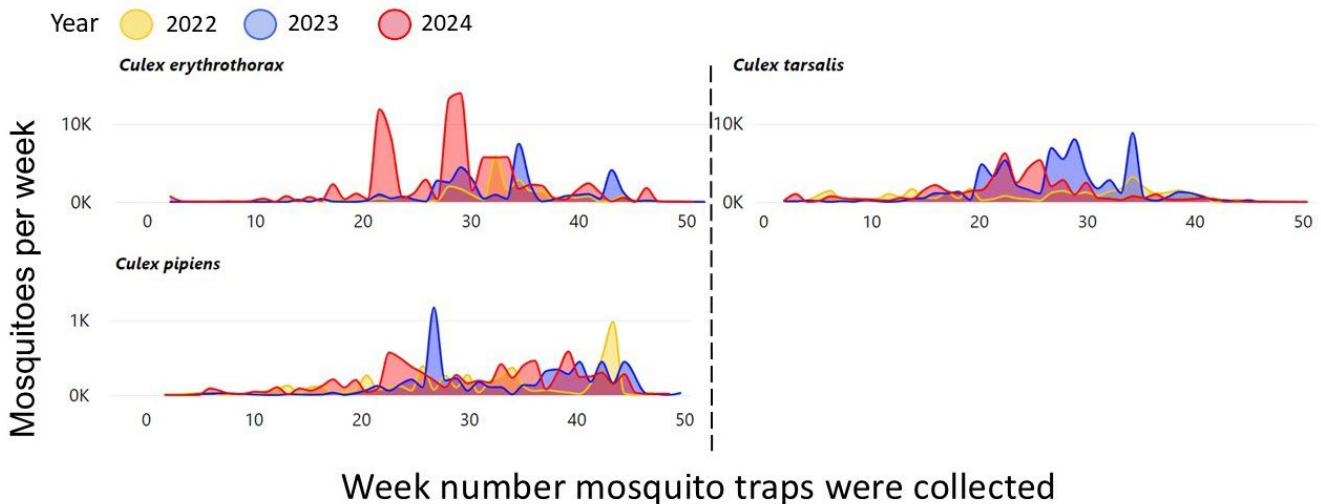
## Non-native Mosquitoes

- *Aedes aegypti* were not detected during November. Monitoring continues with CO<sub>2</sub>-baited EVS traps placed weekly (when weather permits), oviposition traps, and In-2-Care traps.
  - The oviposition and In-2-Care traps were checked for immature *Aedes aegypti*, but none were discovered. Additionally, water samples from these traps were analyzed for the presence of *Aedes aegypti* environmental DNA (eDNA) using our custom quantitative PCR assay, and no traces of immature *Aedes aegypti* were detected. These findings indicate that it is unlikely that adult gravid *Aedes aegypti* mosquitoes, which could produce more mosquitoes, were present at the infestation sites we monitored.

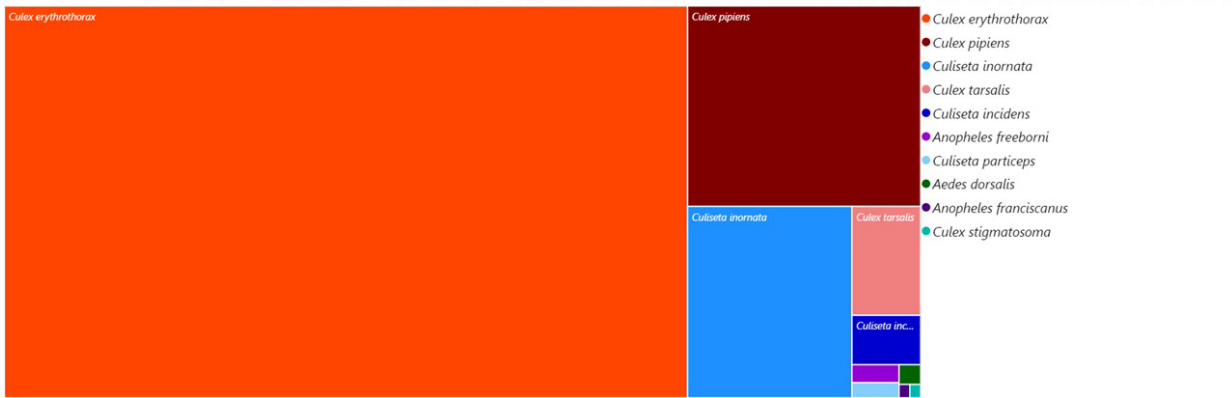
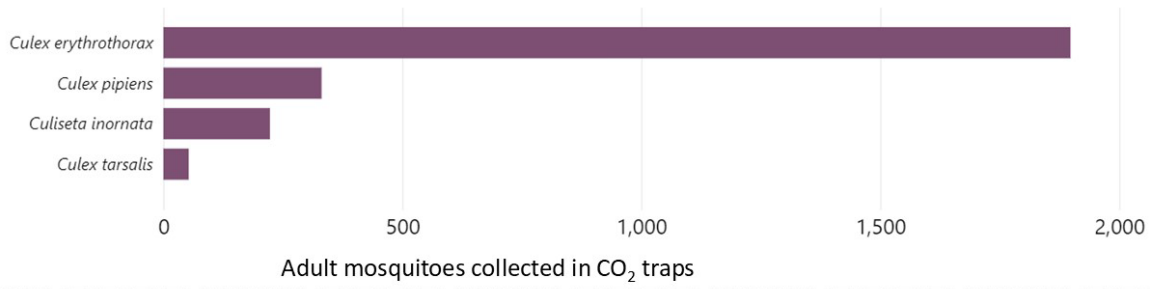
## Lab Figures



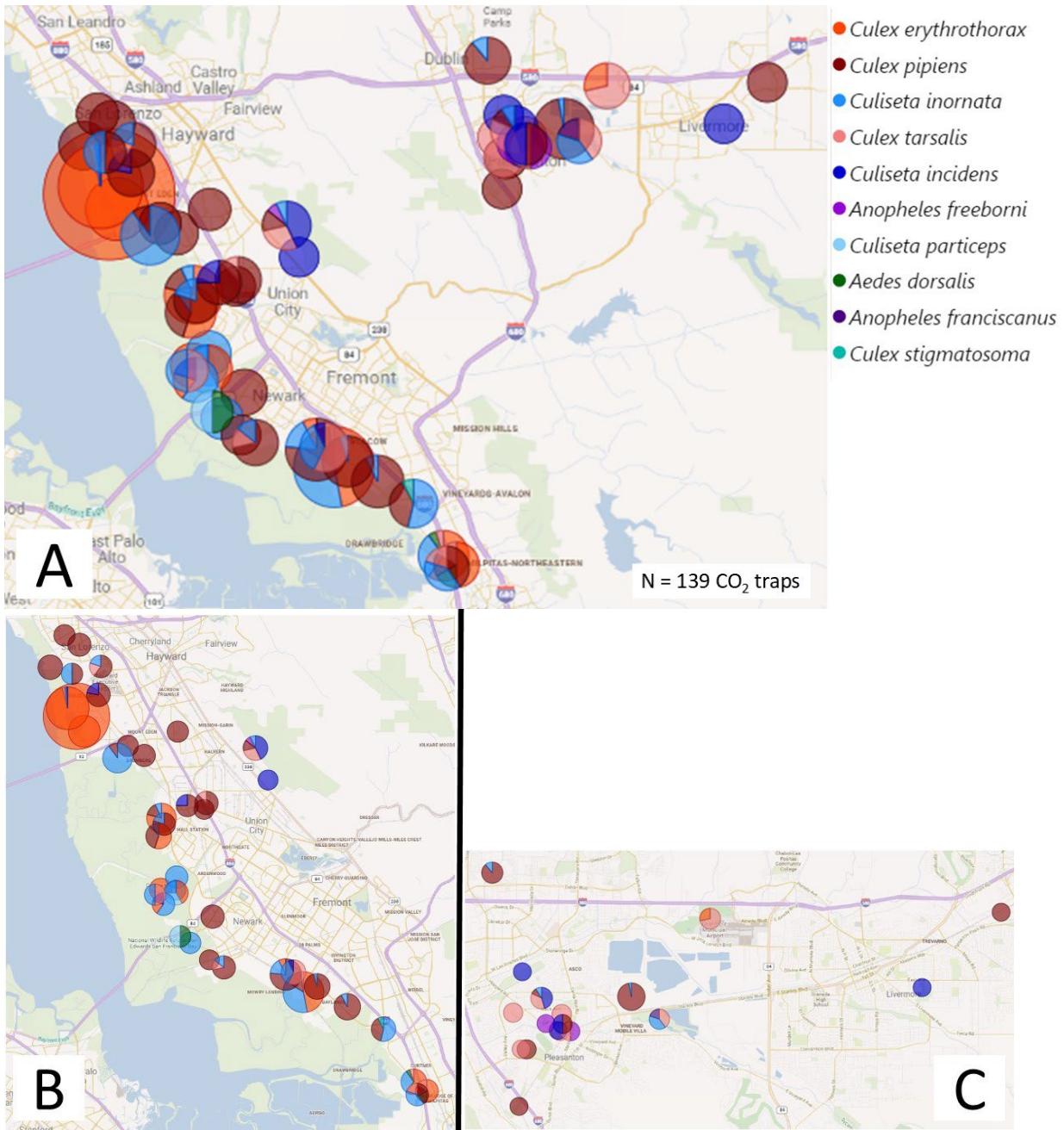
**Figure 1.** Five-year average of mosquito abundance compared to the current and prior year.



**Figure 2.** Weekly abundance of important mosquito species during 2022, 2023 and 2024.



**Figure 3.** The most abundant species of mosquito captured using EVS CO<sub>2</sub> traps this month. Larger squares and rectangles indicate higher abundance of that species.



**Figure 4. Mosquito abundance by trap site evaluated using EVS CO<sub>2</sub> traps.** Pie charts indicate the distribution of mosquito species collected in the traps at that site. The size of each pie chart indicates the relative number of mosquitoes at each site in (A) Alameda County, (B) southern, and (C) eastern regions of the county.

Analysis and report by Eric Haas-Stapleton PhD, Laboratory Director

## B. Outreach and Engagement

### Education Program

- Led the Mosquito and Vector Control Educators group on Nov 12<sup>th</sup>, highlighting San Diego's classroom programs.

### Community Outreach

- Pleasanton-Livermore CERT Emergency Briefing on the *Aedes aegypti* detection in Pleasanton on Nov 6<sup>th</sup>.
- Judith updated the ALCO Emergency Managers Association and ALCO VOAD (Voluntary Organizations Active in Disaster) about the *Aedes aegypti* detection and possible need for support and messaging in 2025.



**Top left image:** CERT logo **Top right image:** Screenshot of CERT training highlighting ACMAD's fast response to the *Aedes aegypti* detection. **Middle left image:** Logo of the ALCO VOAD (Voluntary Organizations Active in Disaster) group. **Middle image:** Nextdoor comment to a post about ACMAD's progress in Pleasanton. **Bottom left image:** ACMAD staff at Entomological Society of America's conference. Dr. Eric Haas Stapleton led a symposium for former ACMAD Trustee Dr. Jan Washburn. **Bottom right image:** Social media reminder to drain bird baths regularly.



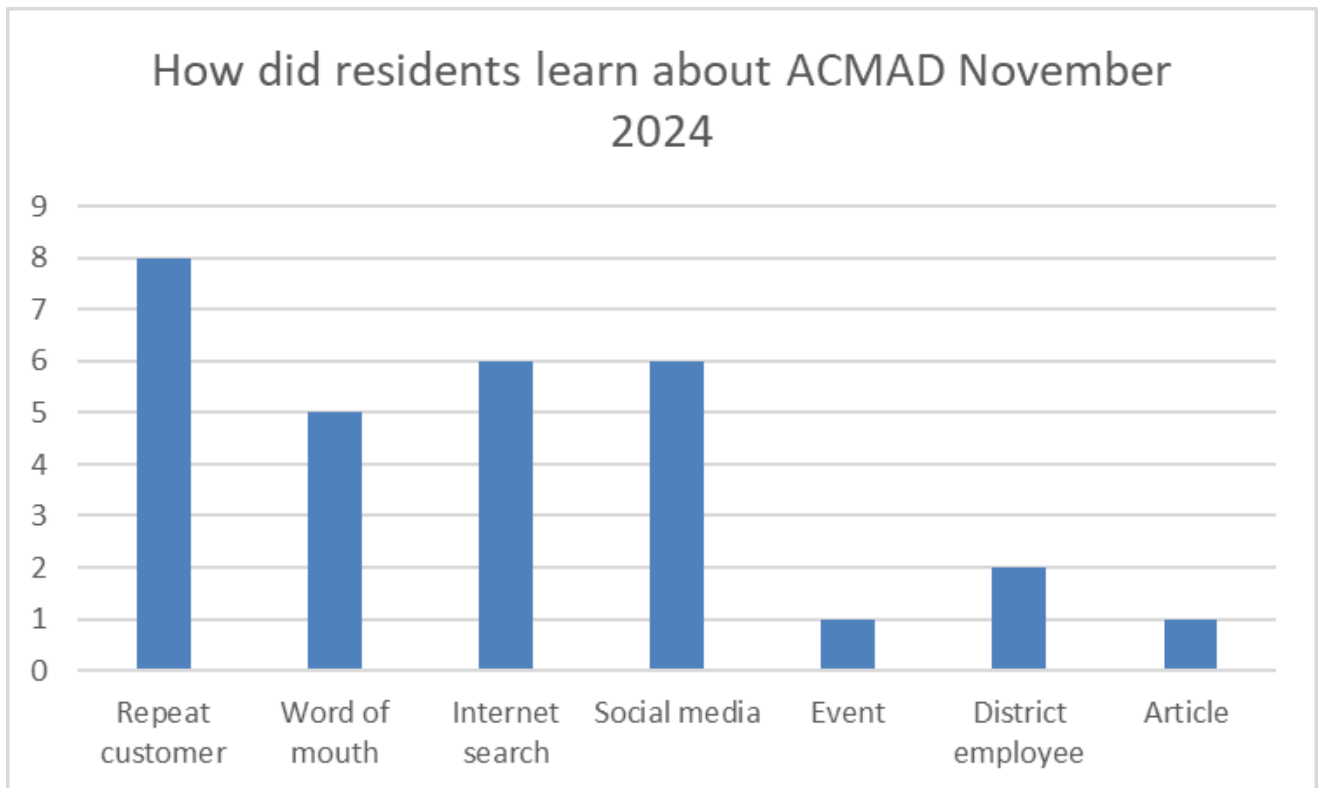
**Social Media**

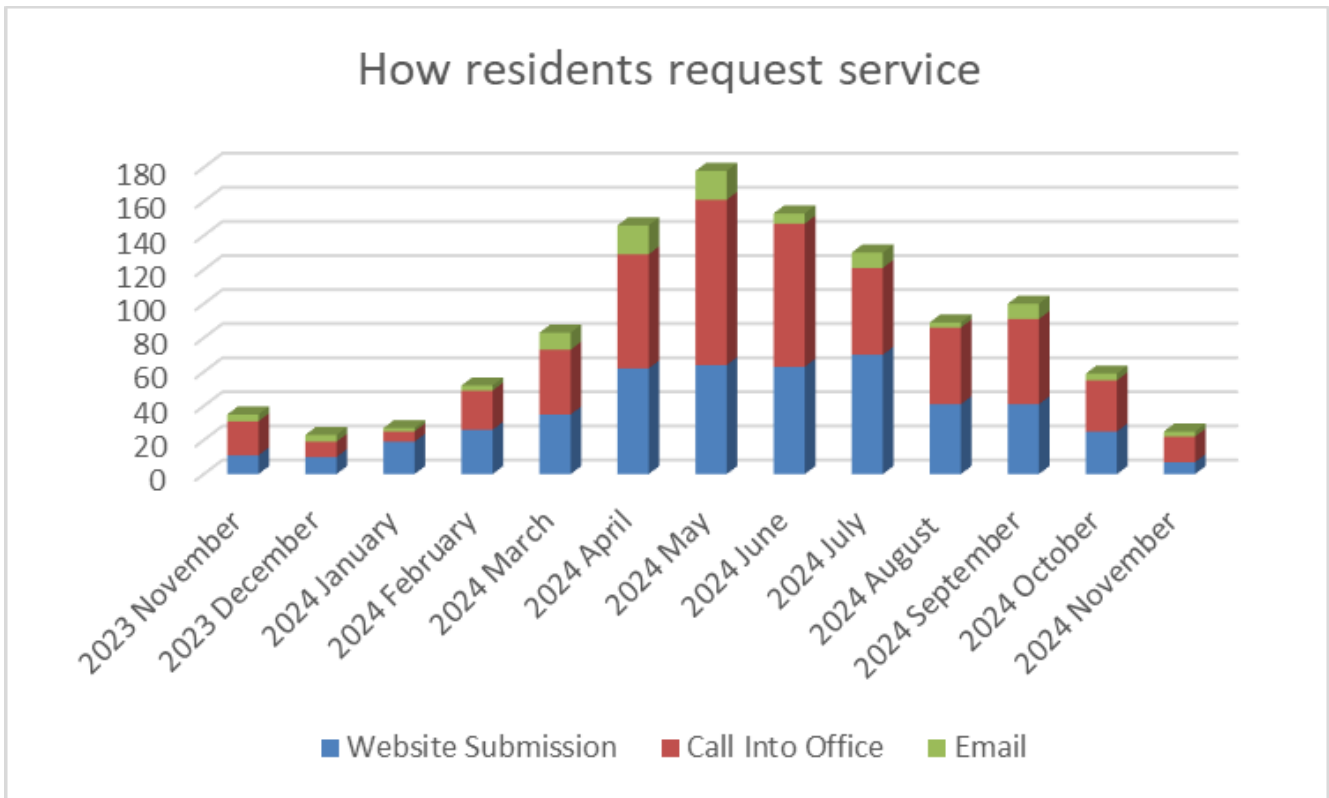
<p>Twitter impressions: 208 Followers: 863</p>	<p>Facebook impressions: 428 Followers: 553</p>	<p>Instagram impressions: 158 Followers: 373</p>

**News Media**

- Local News Matters, Bay City News and East Bay Times had multiple articles that mentioned Alameda County as the latest county with non-native mosquitoes, alongside other counties such as Santa Clara and Contra Costa.

**Service Request Trend Data**





Note: Calls from targeted houses for inspections in Pleasanton are not reflected in the chart.

## C. REGULATORY UPDATE

### Reports and Permits

- Nothing to report.

### Project Design Engagements<sup>1</sup>

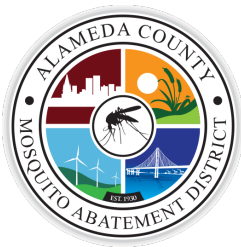
- Nothing to report.

### Interagency Collaborations<sup>2</sup>

- As Vice Chair of the Wetlands Regional Monitoring Program Steering Committee, Regulatory & Public Affairs Director, Erika Castillo, signed on to the Letter of Support to request funding for the program from the San Francisco Bay Restoration Authority.

<sup>1</sup> The following activities contribute to ACMAD's 2024-2026 Strategic Plan Goals to "Ensure projects that will help the shoreline be more resilient to climate change impacts include in the design and monitoring plan language that addresses the risks of mosquito production." (2025)

<sup>2</sup> The following activities contribute to ACMAD's 2024-2026 Strategic Plan Goals to "Establish new agency partnerships that should be leveraged to amplify our mission of mosquito control." (2025)



23187 Connecticut Street  
Hayward, CA 94545

(510) 783-7744

[acmad@mosquitoes.org](mailto:acmad@mosquitoes.org)

### Trustee & Staff Anniversary Recognitions:

#### Board of Trustees

**President**

Cathy Roache

**County-at-Large**

**Vice-President**

Tyler Savage

**Alameda**

**Secretary**

Valerie Arkin

**Pleasanton**

Robin López

**Albany**

P. Robert Beatty

**Berkeley**

Kashef Qaadri

**Dublin**

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**Emeryville**

John Zlatnik

**Fremont**

George Syrop

**Hayward**

Maya Manoharan

**Livermore**

Lisa Rasler

**Oakland**

Eric Hentschke

**Newark**

Hope Salzer

**Piedmont**

Victor Aguilar

**San Leandro**

Subru Bhat

**Union City**

**Ryan Clausnitzer**

*General Manager*

**Background:**

ACMAD is pleased to recognize and thank the following Trustees & Staff on their anniversaries in December.

Trustee	City	Years of Service	Anniversary Date
Robin López	Albany	2	December 19 <sup>th</sup>
Valerie Arkin	Pleasanton	2	December 20 <sup>th</sup>
John Zlatnik	Fremont	1	December 5 <sup>th</sup>
Employee	Title	Years of Service	Anniversary Date
Alex Roache	Mosquito Control Technician	2	December 1 <sup>st</sup>

## Community Liaison

### **DEFINITION**

The Community Liaison, under the direction of the District's Regulatory and Public Affairs Director, conducts a planned program of mosquito detection and abatement in areas where invasive *Aedes* mosquitoes are detected or suspected and spreads awareness of mosquitoes, mosquito control, and mosquito related public health issues in Alameda County. The Community Liaison will identify and build relationships with key community groups, leaders, businesses, and organizations, assist in evaluating the impact of outreach and education programs, record requests for service from the public, and participate in other mosquito control activities as assigned.

### **DISTINGUISHING CHARACTERISTICS**

This class is distinguished from all other field and technical classifications at the District through its specialized responsibilities in the area of public outreach and the completion of categories A and B of the California Department of Public Health (CDPH) Vector Control Technician Certification exam.

### **SUPERVISION RECEIVED AND EXERCISED**

The Regulatory and Public Affairs Director provides immediate and general supervision, which may be supplemented by the Public Outreach Coordinator.

### **Accountability**

The employee is accountable to the Regulatory and Public Affairs Director to ensure that field and outreach programs are effective and carried out in accordance with District policies, California Health and Safety Code Standards, and Federal laws. Assignments may be specific or general with only desired results being specified. Recommendations on improvements to District activities is expected.

The employee is responsible for complying with all District safety requirements and practices. Additionally, the employee is responsible for ensuring that any direct reports also comply with all District safety requirements and practices.

### **EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES**

Essential functions may include, but are not limited to the following:

- Carries out a thorough inspection and treatment program for mosquito control in assigned areas;
- Identifies both larval and adult stages of the species of mosquitoes found in Alameda County;
- Coordinates the work of team members within assigned areas;
- Follows District safety procedures and other regulatory requirements when using pesticides and District equipment;
- Participates in disease surveillance, entomological research, and mapping;
- Prepares work reports for field activities in District software;
- Researches and identifies key community groups, leaders, businesses, and organizations within assigned areas to initiate contact regarding the District's services;
- Builds and maintains partnerships with and conducts outreach to key community groups, agencies, and residents to encourage behaviors to reduce the risk of vector-borne diseases;



- Learns and adapts to multi-cultural and socioeconomic challenges and barriers within assigned areas;
- Maintains a database with city and community demographics and contact information of key community groups and leaders;
- Interacts with community members via the District's phone, email, text, and website systems;
- Works occasionally on the weekend or evenings;
- Develops strategies, plans, and innovative programs and services that maintain and enhance community relations such as providing presentations to various clubs, organizations, schools, and city and county agencies;
- Assists with evaluating District programs, public outreach methods and materials using analytical software such as Microsoft Power BI, Microsoft Excel, Tableau, and ArcGIS; and
- Other duties as assigned.

## **EMPLOYMENT STANDARDS**

### **Knowledge of:**

- Effective methods used in preparing and presenting facts, and communicating information to the public;
- Computer software applications used for word processing, presenting, data visualization, and webpage maintenance; and
- Experience with methods for analyzing and visualizing data.

### **Skills in:**

- Prioritizing multiple tasks using planning, organizational, and time management skills;
- Communicating effectively and clearly in English both orally and in writing, making presentations, keeping detailed records, and preparing written reports;
- Interacting effectively with District staff and representatives of public and private agencies;
- Using mapping software for navigation while driving; and
- Operating standard business computer hardware, mobile devices, and related software applications.

### **Abilities to:**

- Identify mosquitoes and other insects using taxonomic keys;
- Learn public health and vector control concepts and terminology;
- Perform standard data processing using computer software;
- Effectively prepare and deliver presentations to a live audience;
- Perform heavy physical labor, and lift up to 50 pounds;
- Operate a motor vehicle and other specialized types of transport associated with mosquito control in a safe and legal manner;
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies, procedures, and standards relevant to work performed;
- Develop timelines and meet deadlines;
- Be flexible and able to change projects or priorities on a regular basis;
- Apply deductive reasoning, strategic and analytical thinking skills to draw conclusions, make decisions, and solve problems;
- Work independently in a collaborative team-oriented setting;
- Establish and maintain effective working relationships with those contacted in the course of work;
- Communicate with the public in a tactful, courteous, and professional manner; and

- Pass the pre-employment physical.

## **JOB RELATED AND ESSENTIAL QUALIFICATIONS**

### **Education/Training and Experience Guidelines**

Any combination equivalent to experience and training that would likely provide the required knowledge and abilities would be qualifying. A typical way to obtain the knowledge and abilities would be:

#### **Experience, Education, and Training**

A bachelor's degree from an accredited college or university with major course work in communications, marketing, education, public health, biological science or related field is required.

#### **Language Requirement:**

Must be bilingual in English and one of Alameda County's primary languages (e.g., Spanish, Cantonese, or Mandarin) to effectively communicate with community members and deliver essential public health services.

#### **License or Certificate**

The ability to obtain and maintain a valid California Driver's license issued by the State Department of Motor Vehicles and must be insurable under the guidelines set forth by the District's insurance carrier.

Possession of or ability to obtain and maintain Vector Control Technician Certification from the California Department of Public Health for:

- Mosquito Control Technician Certificate (Category A and B) within 6 months of employment
- Terrestrial invertebrate control specialty (Category C)
- Vertebrate vector control specialty (Category D)

## **WORKING CONDITIONS/PHYSICAL REQUIREMENTS**

Essentially the employee's working hours are spent in an office, education or outreach setting, and driving between locations. Employee may be exposed to cold, heat, noise, outdoors, inclement weather, dust, dirt, vibration, chemicals, traffic, traffic hazards, confining workspace, odors, mechanical hazards, electrical hazards, explosive hazards, etc. Work generally involves a high degree of sitting and extended exposure to computer screens. There may be some light to moderate physical work in the handling of supplies, files, computer equipment, etc.

Essential duties require the following physical abilities and work environment:

Requires adequate vision (which may be corrected) to read, write, perform fine technical computer work, and safely operate in the conditions listed below. Requires adequate hearing (which may be corrected) to hear alarms, horns, use of telephones, and radios; be without physical limitations that would prevent driving a District vehicle and to set up presentations. Perform simple gripping, grasping and fine manipulation; in addition, perform repetitive keystrokes on a computer keyboard. Use a telephone and communicate through written and electronic means.

**Working Conditions**

- Work is performed indoors in a carpeted and air-conditioned office environment with natural and fluorescent lighting and moderate noise level. Work is frequently disrupted by the need to respond to in-person and telephone inquiries.
- Medium Work – Incumbent performs work, which involves frequent use of a keyboard while seated and viewing a computer monitor, lifting, pushing and/or pulling of objects of approximately 50 pounds. Heavier lifting is an infrequent aspect of this position.
- Mobility – Incumbent must have complete and normal mobility of arms to reach and dexterity of hands to grasp and manipulate small objects.
- Other Conditions – Incumbent may be exposed to and handle toxic and hazardous substances for mosquito control; be available on call for evening and weekend emergencies, as assigned; travel within and out of the county; work, when necessary, in inclement weather including sun, cold, and rain.

Adopted Date: 12/11/2024

Revised:

Retitled:

FLSA Designation: Non-Exempt

Unit: ACMAD Employee Association

## California Arbovirus Surveillance Bulletin #33

Week 47 Friday, Nov 22, 2024



### WEEKLY UPDATE

#### **Humans**

##### West Nile virus

A total of 5 new human cases of West Nile virus (WNV) disease were reported this week from 3 counties: Fresno (1), Kern (3), and Kings (1). In 2024, 117 human cases of WNV disease were reported from 23 counties. Of the 117 cases, 90 (77%) had neuroinvasive disease and 12 (10%) were fatal. The median age of the case-patients was 60 years and 76 (65%) of the case-patients were male. The dates of symptom onset ranged from May 28 to October 17. In addition to the 117 cases of WNV disease, 16 asymptomatic WNV-positive blood donors have been reported from 7 counties: Butte (1), Contra Costa (1), Fresno (3), Los Angeles (6), San Bernardino (2), Santa Clara (2), and Stanislaus (1). At this time last year, 343 human cases of WNV disease had been reported from 35 counties.

##### St. Louis encephalitis virus

No human cases of St. Louis encephalitis virus (SLEV) disease have been reported. At this time last year, 16 human cases of SLEV disease had been reported from 9 counties.

##### Dengue virus

Locally acquired and travel associated dengue cases are indicated in the CDPH Weekly Update on Number of Dengue Infections: <https://westnile.ca.gov/pdfs/WeeklyUpdateDengueInfectionsCA.pdf>

#### **Dead Birds**

A total of 2 new WNV positive dead birds were reported this week from 2 counties: Riverside (1) and Tulare (1). **This is the first WNV positive dead bird reported from Tulare County this year.** In 2024, 533 WNV positive dead birds have been reported from 22 counties. At this time last year, 849 WNV positive dead birds had been reported from 31 counties.

#### **Mosquito Pools**

##### West Nile virus

No new WNV positive mosquito pools were reported this week. In 2024, 2,003 WNV positive mosquito pools have been reported from 25 counties. At this time last year, 4,512 WNV positive mosquito pools had been reported from 31 counties.

##### St. Louis encephalitis virus

No new SLEV positive mosquito pools were reported this week. In 2024, 34 SLEV positive mosquito pools have been reported from 5 counties: Fresno (14), Imperial (1), Kings (3), Madera (4), and Tulare (12). At this time last year, 728 SLEV positive mosquito pools had been reported from 15 counties.

#### **Sentinel Chickens**

No new WNV positive sentinel chickens were reported this week. In 2024, 158 WNV positive sentinel chickens have been reported from 16 counties. At this time last year, 187 WNV positive sentinel chickens had been reported from 17 counties.

## California Arbovirus Surveillance Bulletin #33

Week 47 Friday, Nov 22, 2024

<b>2023 &amp; 2024 YTD West Nile Virus Comparisons</b>		
	<b>2023</b>	<b>2024</b>
Total No. Dead Bird Reports	6,609	6,290
No. Positive Counties	42	32
No. Human Cases	343	117
No. Positive Dead Birds / No. Tested	849 / 1,953	533 / 1,777
No. Positive Mosquito Pools / No. Tested	4,512 / 52,375	2,003 / 47,990
No. Seroconversions / No. Tested	187 / 3,704	158 / 4,757

<b>YTD WNV Activity by Element and County, 2024</b>					
<b>County</b>	<b>Humans</b>	<b>Horses</b>	<b>Dead Birds</b>	<b>Mosquito Pools</b>	<b>Sentinel Chickens</b>
Alameda			53	20	2
Butte	11		4	70	28
Calaveras	1				
Colusa	1		1		2
Contra Costa	3		6	10	8
Fresno	15		1	208	
Glenn	1				
Imperial				3	
Kern	12			48	
Kings	6			87	
Lake			3	13	7
Los Angeles	20	1	17	205	41
Madera			1	110	
Merced	3		1	44	12
Nevada					1
Orange	1		1	52	
Placer		1	4	93	
Riverside	4		4	217	
Sacramento	5	1	66	53	1
San Bernardino	5		10	76	
San Diego	2	1	7		
San Joaquin	2	1	6	188	
San Mateo			36		
Santa Clara	3		301	34	
Shasta	1			37	2
Solano			2	13	8
Stanislaus	5			56	
Sutter				32	20
Tehama	2	1			6
Tulare	1		1	236	10
Yolo	9		6	66	3
Yuba	4	1	2	32	7
<b>Totals</b>	<b>117</b>	<b>7</b>	<b>533</b>	<b>2,003</b>	<b>158</b>

## California Arbovirus Surveillance Bulletin #33

Week 47 Friday, Nov 22, 2024

### TESTING SUMMARIES

		WNV	SLEV	WEEV
Human Cases	Week	5	0	0
	YTD	117	0	0

Positive / Total Tested					
WNV	SLEV	WEEV	CHIK	DENV	ZIKA

Dead Birds	Week	2 / 11
	YTD	533 / 1,777

Chicken Sera	Week	0 / 23	0 / 23	0 / 23
	YTD	158 / 4,757	0 / 4,757	0 / 4,757

Mosquito Pools	Week	0 / 135	0 / 135	0 / 135	0 / 10	0 / 10	0 / 10
	YTD	2,003 / 47,990	34 / 44,342	0 / 44,365	0 / 1,415	0 / 1,415	0 / 1,415

### POSITIVES

#### Dead Birds

County	Submitting Agency	City	Zip Code	Species	Date Reported	Virus
Riverside	Northwest Mosquito VCD	Riverside	92506	House Finch	11/8/2024	WNV
Tulare	Central CAHFS	Exeter	93221	Macaw	10/26/2024	WNV

## California Arbovirus Surveillance Bulletin #33

Week 47 Friday, Nov 22, 2024

### TEST PROTOCOLS

#### **Humans:**

Specimens are tested by local laboratories with an IgM or IgG immunofluorescent assay (IFA) and/or an IgM enzyme immunoassay (EIA). Specimens with inconclusive results are forwarded to the California Department of Public Health Viral and Rickettsial Disease Laboratory (VRDL) for further testing with a plaque reduction neutralization test (PRNT).

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#### **Dead Birds**

Oral swab samples collected from bird carcasses are tested at the UC Davis Arbovirus Research and Training laboratory (DART) or at a local agency for West Nile virus by RT-qPCR.

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#### **Sentinel Chickens:**

Dried blood spot samples from sentinel chickens are tested at the California Department of Public Health Vector-Borne Disease Laboratory for IgG antibodies to West Nile, St. Louis encephalitis, and western equine encephalomyelitis viruses by an EIA. Positive samples are confirmed by IFA, western-blot, or PRNT.

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#### **Mosquito Pools:**

Mosquito pools are tested at DART or at a local agency for West Nile, western equine encephalomyelitis, and St. Louis encephalitis viral RNA using a multiplex RT-qPCR. Invasive *Aedes* mosquitoes (*Ae. aegypti* and *Ae. albopictus*) are also tested at DART for chikungunya, dengue, and Zika viral RNA by a separate RT-qPCR.

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*Website Information:* For updated information on WNV in California, please visit the California WNV website, <https://westnile.ca.gov>, or the California Vector-Borne Disease Surveillance System website, <https://maps.vectorsurv.org>

*Prepared by the Vector-Borne Disease Section (Infectious Diseases Branch), California Department of Public Health, 850 Marina Bay Parkway, Richmond, CA 94804. Questions concerning this bulletin should be addressed to Hannah Romo: [Hannah.Romo@cdph.ca.gov](mailto:Hannah.Romo@cdph.ca.gov)*