

AGENDA
1109th MEETING OF THE BOARD OF TRUSTEES
OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
JANUARY 11TH, 2023

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/811110046120>
see below for additional details.

TRUSTEES: Subru Bhat, President, City of Union City
Victor Aguilar, Vice-President, City of San Leandro
Cathy Roache, Secretary, County-at-Large
Tyler Savage, City of Alameda
Robin López, City of Albany
P. Robert Beatty, City of Berkeley
Shawn Kumagai, City of Dublin
Courtney Welch, City of Emeryville
George Young, City of Fremont
Elisa Márquez, City of Hayward
Steven Cox, City of Livermore
Eric Hentschke, City of Newark
Jan O. Washburn, City of Oakland
Hope Salzer, City of Piedmont
Valerie Arkin, City of Pleasanton

1. Call to order.
2. Roll call.
3. Introduction of new Board Members Mr. Robin López, representing the City of Albany and Valerie Arkin representing the City of Pleasanton (Information only).
4. President Bhat 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).
5. Approval of the minutes of the 1108th Regular Meeting held December 14th, 2022 (**Board action required**).
6. Election of Board Officers. Gavel transfer from President Bhat to the newly elected President. (**Board action required**)
7. Presentation of the Draft Annual Comprehensive Financial Report for Fiscal Year 2021-22 by Maze & Associates. (**Board Action Required**).
8. Review of 2023 Board Meeting dates (**Possible Board action required**)
9. Confirm Finance Committee membership, set upcoming meeting dates, and appoint a Chair (**Board action required**)
10. Presentation by Lab Director, Eric Haas-Stapleton, PhD: *Anopheles stephensi: malaria on the move* (Information only).

11. Financial Reports as of December 31st, 2022: (Information only).
 - a. Check Register
 - b. Income Statement
 - a. Investments, reserves, and cash report
 - b. Balance Sheet
12. Presentation of the Monthly Staff Report (Information only).
13. Presentation of the Manager's Report (Information only).
 - a. Trustee Anniversary Recognitions
 - b. General Manager elected to a 3-year term as CSDA Liaison to the National Special District Coalition
 - c. ACSDA Annual Dinner: Monday, March 20th, Redwood Canyon Golf Course
 - d. AMCA (2/27/23-3/3/23, Reno, NV) Annual Conference: last call for registration
 - e. Recently completed or upcoming city council presentations: Alameda: 1/3/23, Union City: 1/10/23, Newark: 1/12/23, Pleasanton: 1/17/23, Livermore: 1/23/23, Hayward: 1/24/23, Dublin: 3/7/23, Emeryville: 3/21/23
 - f. Training due: AB 1825: Kumagai
14. Board President asks for reports on conferences and seminars attended by Trustees.
15. Board President asks for announcements from members of the Board.
16. Board President asks trustees for items to be added to the agenda for the next Board meeting.
17. Adjournment.

ANYONE 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.

IMPORANT NOTICE REGARDING MEETING PARTICIPATION:

All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting by attending in person at the address listed above, telephonically, or otherwise electronically in the manner described below.

HOW TO OBSERVE THE MEETING:

In Person: Attend in person at the Office of the District located at 23187 Connecticut Street, Hayward, CA 94545.

Telephone: Listen to the meeting live by calling Zoom at **(669) 900-6833** Enter the **Meeting ID# 811 1004 6120** followed by the pound (#) key.

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/81110046120>

Mobile: Log in through the Zoom mobile app on a smartphone and enter **Meeting ID# 811 1004 6120**

HOW TO SUBMIT PUBLIC COMMENTS:

Before the Meeting: Please email your comments to 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 not be read aloud but will be added to the record after the meeting.

During the Meeting: The Board President or designee will announce the opportunity to make public comments. Speakers will be asked to provide their name and city of residence, although providing this is not required for participation. Each speaker will be afforded up to 3 minutes to speak unless another time is specified. Speakers should remain silent and/or will be muted until their opportunity to provide public comment.

In Person: Members of the public may raise their hand and wait to be recognized by the Board President or designee.

Telephone: Press star (*)9, which will alert staff that you have a comment to provide.

Computer or Mobile: Use the "raise hand" feature to alert staff that you have a comment to provide.

PUBLIC RECORDS:

Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time they are distributed to all or a majority of the members of the Board. The Board has designated the District's website located at <https://www.mosquitoes.org/board-of-trustees-regular-meetings> as the place for making those public records available for inspection. The documents may also be obtained by emailing acmad@mosquitoes.org.

MINUTES

1108th MEETING OF THE BOARD OF TRUSTEES OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

December 14th, 2022

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/85196102244>
TRUSTEES: Subru Bhat, President, City of Union City
Victor Aguilar, Vice-President, City of San Leandro
Cathy Roache, Secretary, County-at-Large
Tyler Savage, City of Alameda
Preston Jordan, City of Albany
P. Robert Beatty, City of Berkeley
Shawn Kumagai, City of Dublin
Courtney Welch, City of Emeryville
George Young, City of Fremont
Elisa Márquez, City of Hayward
Steven Cox, City of Livermore
Eric Hentschke, City of Newark
Jan O. Washburn, City of Oakland
Hope Salzer, City of Piedmont
Julie Testa, City of Pleasanton

1. Board President Bhat called the regularly scheduled board meeting to order at 5:03 P.M.
2. Trustees Bhat, Aguilar, Roache, Savage, Young, Hentschke and Testa were present in-person at the district. Trustees Jordan, Beatty, Kumagai, Márquez, Cox, Washburn, and Salzer were present on the Zoom conference. Trustee Welch was absent.
3. Board President Bhat invited members of the public to speak on any issue relevant to the District. Information Technology Director Robert Ferdan was present for technical support. Vector Biologist Jeremy Sette was present to record the minutes along with Vector Biologist Sarah Lawton. No public comments were submitted.
4. Approval of the minutes of the 1107th meeting held November 9th, 2022.
Motion: Trustee Márquez moved to approve the minutes
Second: Vice-President Aguilar
Vote: motion carries: unanimous.
5. Ad-Hoc Nominating Committee (Beatty and Márquez) nominated a slate of 2023 District Officers for Board approval.
Discussion:

Trustee Beatty reported that the Nominating Committee met and agreed to recommend Trustees Aguilar, Roache and Kumagai as 2023 Board President, Vice-President and Secretary, respectively. The General Manager gave a background of the rotating officer schedule.

Motion: Trustee Hentschke moved to approve the slate of upcoming Board officers: Trustees Aguilar, Roache and Kumagai as 2023 Board President, Vice-President and Secretary, respectively.

Second: Trustee Washburn

Vote: motion carries: unanimous.

6. Financial Reports as of November 30th, 2022.

Discussion:

The General Manager presented the Financial Reports and fielded the following discussion. President Bhat asked for clarification on the check for Benjamin Rusmisl (reimbursement for the DPR exam certifying him to apply pesticides by drone).

7. Presentation of the Monthly Staff Report.

Discussion:

The General Manager gave the monthly Staff Report. Trustee Washburn and Vector Biologist Sarah Lawton reported on their service at Animal Day at the UC Berkeley Botanical Gardens in October.

8. Presentation of the Manager's Report.

Discussion:

The General Manager presented the Manager's Report and fielded the following discussion. Trustee Savage asked if there was an update on the report of *Aedes aegypti* found at the northern border of Santa Clara County (explained our trapping and treatment efforts on the southern border of Alameda County). The General Manager asked if Vector Biologist Lawton could speak to the surveillance efforts in the southern part of her zone (explained). President Bhat asked why Alameda County was not represented in the California Arbovirus Surveillance Bulletin #34 (because Alameda County had zero cases). Trustee Salzer noted that the city council meeting would be on a Monday. Vice-President Aguilar noted that there may be a mayoral recount in Oakland. The General Manager announced the hiring of two new technicians, Alex Roache and Daniel Sharkey, and gave a background of each. The General Manager also announced that Vector Biologist Jeremy Sette would be leaving the district in December, gave a background of his notable achievements and thanked him for his service. After some remarks by Sette, Trustee Márquez, Bhat, and Washburn thanked Sette for his service. Trustee Kumagai gave an update of his training status.

9. Board President Bhat asked for reports on conferences and seminars attended by Trustees. Trustee Washburn reported on his attendance at the annual meeting of Entomological Society of America, noting remarkable talks regarding SITs, UAS use in mosquito control, and repellents.

10. Board President Bhat asked for announcements from the Board. Trustee Jordan announced that he will likely be leaving the Board at the end of this year and gave a background of his possible replacement. Trustee Jordan spoke on his beneficial experience serving on the Board and expressed his gratitude for all he has learned from the well-run agency. Vice-President Aguilar announced his re-election to the city council of San Leandro and expressed his eagerness to continue serving as an ACMAD Trustee. President Bhat noted that city councils can appoint Trustees to a four-year term. Trustee Márquez commented in

the group chat at 5:50 P.M., “Happy Holidays to everyone. I have EBCE meeting to get ready for. Thank you all for your service.” Trustee Salzer added in the group chat at 5:50 P.M., “Happy Holidays to you, Elisa! Thank you for your service in your many roles! See you in 2023.”

11. Board President Bhat asked trustees for items to be added to the agenda for the next Board meeting. The General Manager noted the audit, a report on *Anopheles stephensi*, and a finance committee update will likely be placed on the January agenda. Trustee Savage asked if the Board would be given the report of the audit prior to the next meeting (the General Manager answered, yes, and that he would be happy to walk any Trustee through the report).

12. The meeting adjourned at 5:55 P.M.

Respectfully submitted,

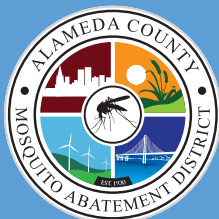
Approved as written and/or corrected
at the 1109th meeting of the Board of
Trustees held January 11th, 2023

Victor Aguilar, President
BOARD OF TRUSTEES

Shawn Kumagai, Secretary
BOARD OF TRUSTEES

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR FISCAL YEAR ENDED
JUNE 30, 2022



**ALAMEDA COUNTY
MOSQUITO ABATEMENT DISTRICT**

23187 Connecticut St, Hayward CA 94545
(510) 783-7744 • www.mosquitoes.org

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

**PREPARED BY:
FINANCE DEPARTMENT**

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
Annual Comprehensive Financial Report
For the Year Ended June 30, 2022**

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ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
Annual Comprehensive Financial Report
For the Year Ended June 30, 2022

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December 22, 2022

Board of Trustees

President

Subru Bhat

Union City

Vice-President

Victor Aguilar

San Leandro

Secretary

Cathy Roache

County at Large

Tyler Savage

Alameda

Preston Jordan

Albany

P. Robert Beatty

Berkeley

Shawn Kumagai

Dublin

Courtney Welch

Emeryville

George Young

Fremont

Elisa Márquez

Hayward

Steven Cox

Livermore

Jan O. Washburn

Oakland

Eric Hentschke

Newark

Hope Salzer

Piedmont

Julie Testa

Pleasanton

Ryan Clausnitzer

General Manager

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) third Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, 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, 2022, 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 via wild birds into Alameda County during 2003, and control for the mosquitoes that transmit this virus increased ACMAD operation costs by \$280,000 a year. ACMAD's Long Range Benefit Committee reviewed methods to increase the District's revenue so that the new public demand for services would be met. Subsequently, 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 at the close of voting on April 30, 2008. On May 14, 2008, the ACMAD Board of Trustees passed the 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 92 years, the District's dedication and effectiveness has not.

As of June 30, 2022, 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 four 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 is resourceful when it comes to making purchases on behalf of the District. All of our staff take 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 six reserve accounts, those accounts being: Vector Control Joint Powers Association: Contingency Fund; Public Agency Retirement Services: Rate Stabilization; California Asset Management Program (CAMP): Repair and Replace; CAMP: Operating reserve; CAMP: Capital reserve, and California CLASS: Public Health Emergency. The Board of Trustees has established a stated target fund level for each of the designated funds. The General Manager performs an annual review and analysis of each of the designated funds that is presented to the Board of Trustees at a public meeting.

Budgetary Control

The District prepares the budget on an annual basis. The budget is reviewed, approved, and modified as necessary by the Board of Trustees, consistent with existing District policies, procedures, and state law.

Strategic Plan

In 2020, the Board of Trustees approved the District's Strategic Plan. The Strategic Plan establishes the long term goals the District has as a whole and the specific goals each department plans to accomplish.

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 and accountability.

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 2021-22

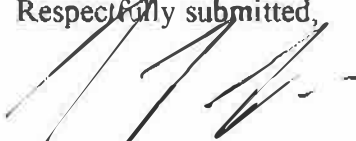
1. Ensure ACMAD has the training, equipment, personnel, partnerships, and financial support to limit the introduction of invasive *Aedes* mosquitoes.
2. Leverage ACMAD assets towards efficient approaches to mosquito control.
3. Employ the best practices for mosquito control districts and local governments.

Awards and Acknowledgements

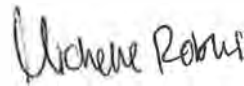
This is the third year that the District will be submitting the Annual Comprehensive Financial Report to the Governmental Financial Officers Association.

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, 2022

Subru Bhat - City of Union City
Victor Aguilar - City of San Leandro
Cathy Roache - County-at-Large
Tyler Savage- City of Alameda
Preston Jordan - City of Albany
P. Robert Beatty - City of Berkeley
Shawn Kumagai - City of Dublin

George Young - City of Fremont
Courtney Welch - City of Emeryville
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Hope Salzer - City of Piedmont
Julie Testa - City of Pleasanton

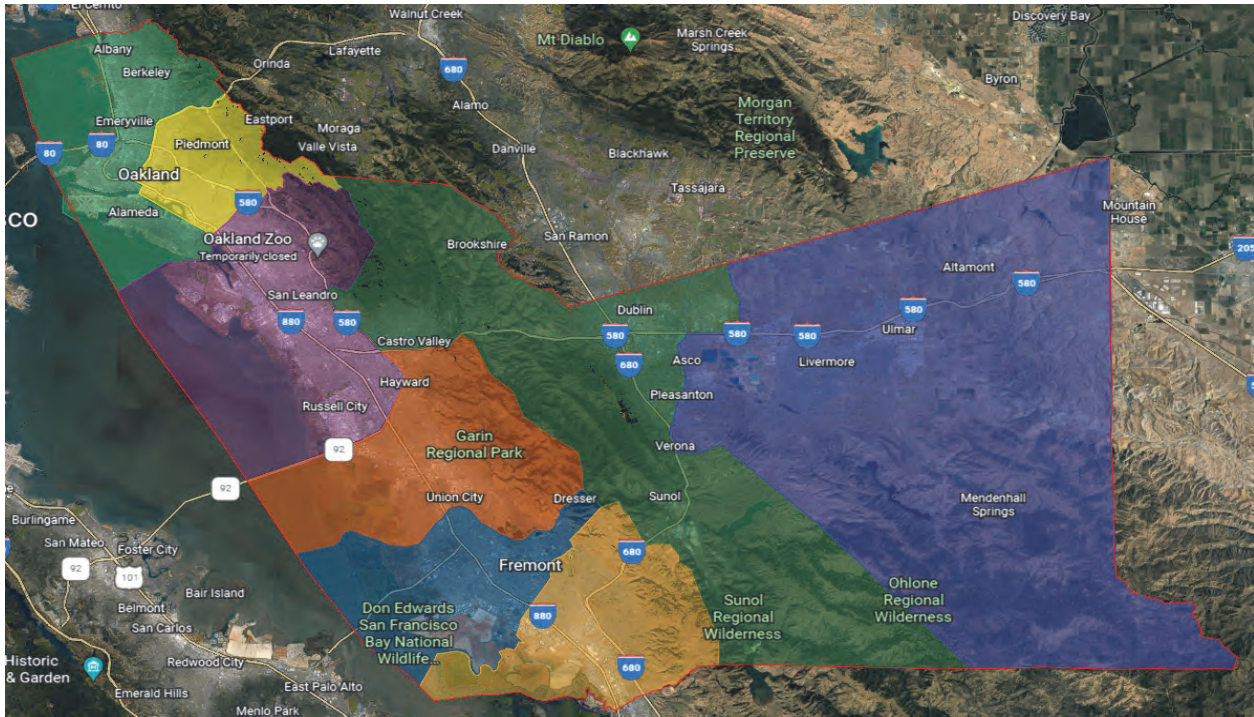
Executive Staff as of June 30, 2022

General Manager
Financial & HR Specialist

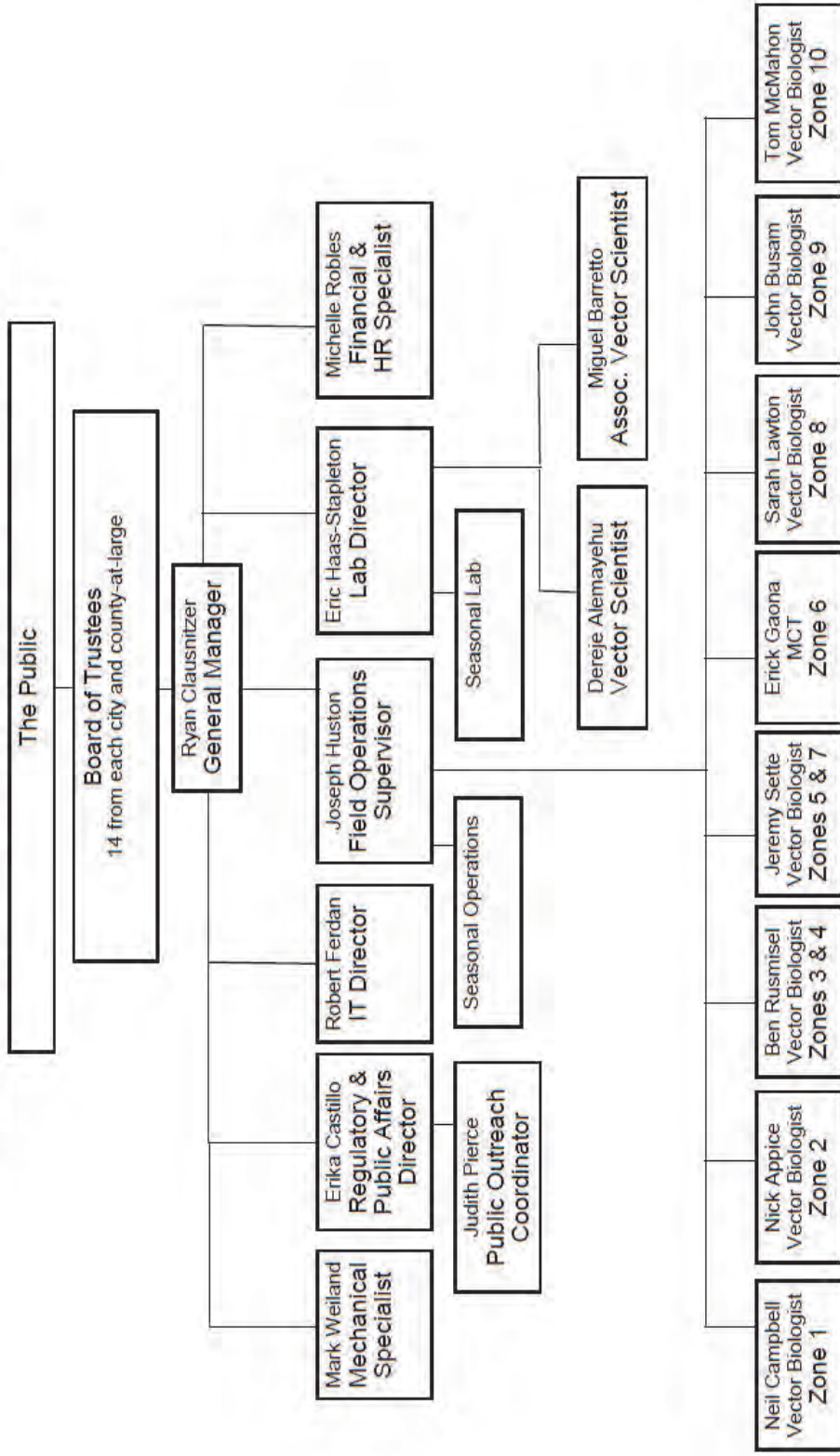
Ryan Clausnitzer
Michelle Robles

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

Service Area Map with Cities Served



Alameda County Mosquito Abatement District-2022





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, 2021

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION



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, 2022, 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, 2022, and the respective changes in financial position 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, individually or in the aggregate, they could reasonably be expected to 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.

Maze & Associates

Pleasant Hill, California
December 22, 2022

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Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2022

(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, 2022. 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, 2022
(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 decreased by \$211,121 this fiscal year.

General Fund expenditures were \$4,040,063, an increase of \$194,797 from the prior year.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2022

(Unaudited)

Governmental Activities

Table 1
Governmental Net Position

	Governmental Activities	
	2022	2021
<u>Assets</u>		
Current and other assets	\$ 11,804,955	\$ 10,699,709
Capital assets, non-depreciable	61,406	61,406
Capital assets, depreciable	2,134,008	2,331,620
Net OPEB asset	1,225,311	2,522,763
Total assets	15,225,680	15,615,498
Deferred outflows of resources	1,699,836	936,411
<u>Liabilities</u>		
Current liabilities	337,665	394,994
Long-term liabilities	2,034,280	3,603,091
Total liabilities	2,371,945	3,998,085
Deferred inflows of resources	2,988,264	1,463,297
<u>Net Position</u>		
Net investment in capital assets	2,195,414	2,393,026
Unrestricted	9,369,893	8,697,501
Total net position	\$ 11,565,307	\$ 11,090,527

The District's governmental net position amounted to \$11,565,307 as of June 30, 2022, an increase of \$474,780 from 2021. The District's net position as of June 30, 2022, is comprised of the following:

- Cash and investments of \$11,804,955
- Capital assets of \$2,195,414 net of depreciation charges, which includes all the District's capital assets used in governmental activities.
- Net OPEB assets of \$1,225,311 a decrease of \$1,297,452 from \$2,522,763.
- Liabilities, including accounts payable of \$136,641 , compensated absences of \$201,024, and net pension liability of \$2,034,280.
- Net investment in capital assets of \$2,195,414 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, 2022
(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 \$9,369,893 of unrestricted net position as of June 30, 2022.

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	
	2022	2021
<u>Expenses</u>		
Mosquito control	\$ 4,720,653	\$ 4,058,027
Total expenses	4,720,653	4,058,027
 <u>General Revenues</u>		
Property Taxes	2,759,272	2,624,188
Redevelopment distributions	401,310	364,485
Special assessments	1,988,520	1,962,192
Governmental aid (Homeowners Property Tax Relief, State Subvention)	15,846	15,854
Miscellaneous	256,218	203,268
Interest income	(225,733)	236,567
Total revenues	5,195,433	5,406,554
Change in net position	474,780	1,348,527
Net position, beginning of year	11,090,527	9,742,000
Net position, end of year	\$ 11,565,307	\$ 11,090,527

As Table 2 above shows, all the District's fiscal year 2022 governmental revenue of \$3,206,913 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 \$2,759,272 in property taxes, \$459,272 more than was expected. Although the District was expecting Interest in the amount of \$30,000, due to the current market rate we experienced a loss of \$34,799. The District's total Expenditures were \$4,040,063, \$234,961 less than expected.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022
(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, 2022

	Governmental Activities
ASSETS	
Current assets:	
Cash and investments (Note 3)	\$10,176,552
Restricted Cash and investments (Note 3)	1,628,403
Total current assets	11,804,955
Non current assets:	
Capital assets, nondepreciable (Note 4)	61,406
Capital assets, depreciable, net of accumulated depreciation (Note 4)	2,134,008
Net OPEB asset (Note 8)	1,225,311
Total non current assets	3,420,725
Total Assets	15,225,680
DEFERRED OUTFLOWS OF RESOURCES	
Pension related (Note 7)	822,206
OPEB related (Note 8)	877,630
Total Deferred Outflows of Resources	1,699,836
LIABILITIES	
Current liabilities:	
Accounts payable	136,641
Compensated absences (Note 2F)	201,024
Total current liabilities	337,665
Non current liabilities:	
Net pension liability (Note 7)	2,034,280
Total non current liabilities	2,034,280
Total Liabilities	2,371,945
DEFERRED INFLOWS OF RESOURCES	
Pension related (Note 7)	1,941,395
OPEB related (Note 8)	1,046,869
Total Deferred Inflows of Resources	2,988,264
NET POSITION (Note 2J)	
Net investment in capital assets	2,195,414
Unrestricted	9,369,893
Total Net Position	\$11,565,307

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues	Net (Expense) Revenue and Change in Net Position
		Charges for Services	Governmental Activities
Governmental Activities:			
District operations	\$4,720,653	\$1,988,520	(\$2,732,133)
Total Governmental Activities	\$4,720,653	\$1,988,520	(2,732,133)
General revenues:			
Property taxes			2,759,272
Redevelopment agency property tax increment			401,310
Government aid tax			15,846
Interest			(4,799)
Interest - PARS			(220,934)
Miscellaneous			256,218
Total General Revenues			3,206,913
Change in Net Position			474,780
Net Position - Beginning			11,090,527
Net Position - Ending			\$11,565,307

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND - GENERAL FUND
BALANCE SHEET
JUNE 30, 2022

ASSETS	
Cash and investments (Note 3)	\$10,176,552
Restricted Cash and investments (Note 3)	<u>1,628,403</u>
Total Assets	<u><u>\$11,804,955</u></u>
LIABILITIES	
Accounts payable	<u>\$136,641</u>
Total Liabilities	<u>136,641</u>
FUND BALANCES	
Assigned for capital projects	4,667,326
Assigned for dry period cash	<u>7,000,988</u>
Total Fund Balances	<u>11,668,314</u>
Total Liabilities and Fund Balances	<u><u>\$11,804,955</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, 2022

Total fund balances reported on the governmental funds balance sheet	\$11,668,314
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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.	2,195,414
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DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Deferred outflows of resources - pension related	822,206
Deferred outflows of resources - OPEB related	877,630
Deferred inflows of resources - pension related	(1,941,395)
Deferred inflows of resources - OPEB related	(1,046,869)

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	(201,024)
Collective net pension liability	(2,034,280)
Net OPEB asset	<u>1,225,311</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$11,565,307</u></u>
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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, 2022

REVENUES	
Property taxes	\$2,759,272
Redevelopment agency property tax increment	401,310
Special assessments	1,988,520
Government aid tax (Homeowners Property Tax Relief, State Subvention)	15,846
Interest	(4,799)
Interest - PARS	(220,934)
Miscellaneous	256,218
Total Revenues	5,195,433
EXPENDITURES	
Salaries and fringe benefits	3,107,470
Materials, supplies and services	932,593
Total Expenditures	4,040,063
NET CHANGE IN FUND BALANCE	1,155,370
BEGINNING FUND BALANCE	10,512,944
ENDING FUND BALANCE	\$11,668,314

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, 2022

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

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$1,155,370
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Acquisition of capital assets are added back to fund balance	36,910
Depreciation expense reduces fund balance	(234,522)

NON-CURRENT ITEMS

The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):

Compensated absences	7,205
Pension expense, net of deferred inflows and outflows	(278,187)
Salary and benefit expenses related to OPEB	(211,996)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$474,780
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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, 2022

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Property taxes	\$2,300,000	\$2,759,272	\$459,272
Redevelopment agency property tax increment		401,310	401,310
Special assessments	1,821,600	1,988,520	166,920
Governmental aid- (Homeowners Property Tax Relief, State Subvention)		15,846	15,846
Interest	30,000	(4,799)	(34,799)
Interest - PARS		(220,934)	(220,934)
Miscellaneous	194,913	256,218	61,305
Total Revenues	<u>4,346,513</u>	<u>5,195,433</u>	<u>848,920</u>
EXPENDITURES			
Salaries and fringe benefits	3,097,836	3,107,470	(9,634)
Materials, supplies and services	1,118,188	932,593	185,595
Capital outlay	59,000		59,000
Total Expenditures	<u>4,275,024</u>	<u>4,040,063</u>	<u>234,961</u>
EXCESS (DEFICIENCY) OF REVENUES OVER REVENUES	<u>\$71,489</u>	<u>1,155,370</u>	<u>\$1,083,881</u>
BEGINNING FUND BALANCE		<u>10,512,944</u>	
ENDING FUND BALANCE		<u>\$11,668,314</u>	

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

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, 2022, 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, 2022**

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, 2022

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, 2022 was \$201,024.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022**

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, 2022

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, 2022, the District does not have any leases that meet the requirements to be recorded.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022**

NOTE 3 – CASH AND INVESTMENTS

Cash and investments consisted of the following as of June 30, 2022:

	<u>Carrying Value</u>
Cash and Investments:	
Pooled cash with County Treasury	\$397,967
California Local Agency Investment Fund	4,986,679
Cash with VCJPA	351,141
Cash in Bank of America	157,965
CAMP	3,834,617
Cash in Bank of the West	448,183
Sub-total	10,176,552
Restricted Cash and Investments:	
PARS (Moderately Conservative Highmark Plus)	1,628,403
Total Cash and Investments	\$11,804,955

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.

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

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, 2022 was approximately \$35.8 billion. The District had a contractual withdrawal value of \$4,986,679 in LAIF. At June 30, 2022, these investments matured in an average of 311 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, 2022, these investments matured in an average of 28 days. As of June 30, 2022, the investments had an ending balance of \$3,834,617.

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, 2022 was \$1,628,403. 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, 2022, 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, 2022, 59% of the funds' assets were held in equity mutual funds and 41% in fixed income mutual funds.

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 3 – CASH AND INVESTMENTS (Continued)

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, 2022:

<u>Governmental Activities:</u>	<u>Level 2</u>	<u>Total</u>
Pooled cash with County Treasury	\$397,967	\$397,967
<i>Investments Exempt from Fair Value Hierarchy:</i>		
California Local Agency Investment Fund		4,986,679
CAMP		3,834,617
PARS (Moderately Conservative Highmark Plus)		1,628,403
Cash with VCJPA		351,141
Cash in bank		606,148
Total cash and investments	<u>\$397,967</u>	<u>\$11,804,955</u>

As of June 30, 2022, the District had \$397,967 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.

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:

	<u>Investment Maturity (In Years)</u>			<u>Investment Rating</u>
	<u>Fair Value</u>	<u>Less than One</u>	<u>One to Five</u>	
Pooled cash with County Treasury	\$397,967	\$147,805	\$250,162	AA
California Local Agency Investment Fund	4,986,679	4,986,679		Not rated
Cash with VCJPA	351,141	351,141		Not rated
Cash in Bank of America	157,965	157,965		Not rated
Cash in Bank of the West	448,183	448,183		Not rated
CAMP	3,834,617	3,834,617		Not rated
PARS (Moderately Conservative Highmark Plus)	1,628,403	1,628,403		Not rated
Total cash and investments	<u>\$11,804,955</u>	<u>\$11,554,793</u>	<u>\$250,162</u>	

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022**

NOTE 4 – CAPITAL ASSETS

An analysis of capital assets at June 30, 2022, is as follows:

	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Balance June 30, 2022</u>	<u>NBV June 30, 2022</u>
<i>Governmental activities</i>				
Capital assets not being depreciated:				
Land	\$61,406		\$61,406	\$61,406
Total capital assets not being depreciated	61,406		61,406	\$61,406
Capital assets being depreciated:				
Structures and improvements	4,760,618		4,760,618	\$2,036,621
Machinery and equipment	1,769,859	\$36,910	1,806,769	97,387
Total capital assets being depreciated	6,530,477	36,910	6,567,387	\$2,134,008
Less accumulated depreciation for:				
Structures and improvements	(2,604,632)	(119,365)	(2,723,997)	
Machinery and equipment	(1,594,225)	(115,157)	(1,709,382)	
Total accumulated depreciation	(4,198,857)	(234,522)	(4,433,379)	
Total depreciable assets	2,331,620	(\$197,612)	2,134,008	
Total capital assets - net of depreciation	\$2,393,026		\$2,195,414	

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.

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 5 – PROPERTY TAX LEVY, COLLECTIONS AND MAXIMUM RATES (Continued)

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.

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 \$351,141 in deposit with the VCJPA as of June 30, 2022, represents additional monies, under the District's control, which the District may use for future self-insurance related expenditures or any other purpose.

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022**

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.

The Plan provisions and benefits in effect at June 30, 2022, 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	50-55	52-67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.000% - 2.50%
Required employee contribution rates	7.00%	7.25%
Required employer contribution rates	11.60%	7.73%
Required Unfunded Actuarial Liability Contribution	\$261,079	

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 \$261,079 in fiscal year 2022, as shown in the table above.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2022**

NOTE 7 – CALPERS PENSION PLAN (Continued)

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, 2022 the District contributed \$470,541 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, 2022, the District reported a net pension liability of \$2,034,280 for its proportionate shares of the net pension liability of the Plan.

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, 2021, 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, 2020 rolled forward to June 30, 2021 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, 2020 and 2021 was as follows:

	Miscellaneous
Proportion - June 30, 2020	0.085%
Proportion - June 30, 2021	0.107%
Change - Increase (Decrease)	0.022%

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022**

NOTE 7 – CALPERS PENSION PLAN (Continued)

For the year ended June 30, 2022, the District recognized pension expense of \$278,187. At June 30, 2022, 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	\$470,541	
Differences between expected and actual experience	228,123	
Changes of assumptions		
Change in proportion and differences between employer contributions and proportionate share of contributions	123,542	(\$165,576)
Net difference between projected and actual earnings on pension plan investments		(1,775,819)
	\$822,206	(\$1,941,395)
Total		

The \$470,541 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, 2023. 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
2023	(\$339,581)
2024	(357,097)
2025	(402,307)
2026	(490,745)
	(\$1,589,730)

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022**

NOTE 7 – CALPERS PENSION PLAN (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2021, the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. The June 30, 2020 total pension liability was based on the following actuarial methods and assumptions for both benefit tiers.

	Miscellaneous
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increases	Varies by Entry-Age and Service
Investment Rate of Return	7.15%(1)
Mortality Rate Table ¹	Derived using CalPERS Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

(1) The mortality table used was developed based on CalPERS- specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

All the other actuarial assumptions used in the June 30, 2020 valuation were based on the results of a December 2017 actuarial experience study for the period 1997 to 2011, including updates to the salary increase, mortality and retirement rates. Further details of the Experience Study can be found on the CalPERS website under Forms and Publications.

Discount Rate – The discount rate used to measure the total pension liability for each Plan was 7.15%. 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, 2022**

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 as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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

Asset Class (a)	New Strategic Allocation	Real Return Years 1 - 10(b)	Real Return Years 11+(c)
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100%</u>		

(a) In the CalPERS Annual Comprehensive Financial Report, Fixed Income is included in Global Det Securities; liquidity is included in Short-term Investments; inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.0% used for this period.

(c) An expected inflation of 2.92% used for this period.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2022**

NOTE 7 – CALPERS PENSION PLAN (Continued)

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

	Miscellaneous
1% Decrease	6.15%
Net Pension Liability	\$4,070,810
Current Discount Rate	7.15%
Net Pension Liability	\$2,034,280
1% Increase	8.15%
Net Pension Liability	\$350,710

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

Reduction of CalPERS Discount Rate

In July 2021, CalPERS reported a preliminary 21.3% net return on investments for the 12-month period that ended June 30, 2021. Under the Funding Risk Mitigation Policy, approved by the CalPERS Board of Administration in 2015, the 21.3% net return will trigger a reduction in the discount rate used to calculate employer and Public Employees' Pension Reform Act (PEPRA) member contributions. The Funding Risk Mitigation Policy seeks to reduce CalPERS funding risk over time, in which CalPERS investment performance that significantly outperforms the discount rate will trigger adjustments to the discount rate, expected investment return, and strategic asset allocation targets. This is the first time it has been triggered. The discount rate, or assumed rate of return, will drop to 6.8%, from its current level of 7%.

Based on these preliminary fiscal year returns, the CalPERS has announced the funded status of the overall Public Employees Retirement Fund (PERF) is an estimated 82%. This estimate is based on a 7% discount rate. Under the new 6.8% discount rate, however, CalPERS indicated the funded status of the overall PERF drops to 80%. This is because existing assets are assumed to grow at a slightly slower rate annually into the future. As intended under the Funding Risk Mitigation Policy, the lower discount rate increases the likelihood that CalPERS can reach its target over the longer term. The CalPERS Board of Administration will continue to review the discount rate through its Asset Liability Management process during the rest of the calendar year.

CalPERS' final fiscal year 2021 investment performance will be calculated based on audited figures and will be reflected in contribution levels for contracting cities, counties, and special districts in fiscal year 2024.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022**

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 90% of the corresponding two-party rate for second and third tier coverages. Employees and retirees may choose a more expensive coverage but they must pay any premiums *in excess* of the cap. The District also pays for vision and dental for employees and retirees, *in addition* to the medical cap. There *is* a small group of retirees (pre-1980 retirees) who are reimbursed up to \$1,500 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, 2022, the District's plan paid approximately \$110,352 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, 2022:

Active employees	18
Inactive employees or beneficiaries	
currently receiving benefit payments	13
Total	31

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022**

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, 2022 and the total OPEB liability was determined by an actuarial valuation dated July 1, 2021 that was rolled forward using standard update procedures to determine the total liability as of June 30, 2022, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	July 1, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal Cost, level of pay
Actuarial Assumptions:	
Inflation rate	3.00%
Payroll Growth	3.00%
Investment Rate of Return	6.00%
Mortality Rate	Pre-retirement mortality rates were based from CalPERS Experience Study (2000-2019). Post-retirement mortality rates for healthy recipients from CalPERS Experience Study (2000-2019).
Medical Cost Trend Rate	5.75% for 2022; 5.50% for 2023; 5.40% for 2024-2069 and 4.50% for 2070 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	4.40%
U.S. Fixed	1.50%

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, 2022**

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	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at June 30, 2021	\$2,775,827	\$5,298,590	(\$2,522,763)
Changes Recognized for the Measurement Period:			
Service Cost	114,831		114,831
Interest on the total OPEB liability	164,767		164,767
Changes in benefit terms	416,529		416,529
Differences between expected and actual experience	(204,737)		(204,737)
Changes of assumptions	125,597		125,597
Contributions from the employer		132,720	(132,720)
Net investment income		(656,091)	656,091
Trustee fees		(2,670)	2,670
Other Disbursements - reimbursement to employer		(154,424)	154,424
Benefit payments	(132,720)	(132,720)	
Net changes	484,267	(813,185)	1,297,452
Balance at June 30, 2022	\$3,260,094	\$4,485,405	(\$1,225,311)

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%)
(\$814,183)	(\$1,225,311)	(\$1,565,916)

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 (5.00% decreasing to 4.00%) or 1-percentage-point higher (7.00% decreasing to 6.00%) than the current healthcare cost trend rates:

Net OPEB Liability/(Asset)		
Medical Cost		
1% Decrease	Trend Rates	1% Increase
(4.00%)	(5.00%)	(6.00%)
(\$1,575,833)	(\$1,225,311)	(\$796,122)

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022**

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, 2022, the District recognized OPEB expense of \$190,292. At June 30, 2022, 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		(\$547,510)
Changes in assumptions or other inputs	\$101,444	(67,501)
Net differences between projected and actual earnings on plan investments	776,186	(431,858)
Total	\$877,630	(\$1,046,869)

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
2023	(\$183,922)
2024	(179,303)
2025	18,198
2026	178,828
2027	(3,040)
Total	(\$169,239)

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 17 employees deferred compensation during the fiscal year ended June 30, 2022.

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.

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	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Plan's proportion of the Net Pension Liability (Asset)	0.0309%	0.0780%	0.0760%	0.0783%	0.0023%	0.0038%	0.0034%	0.0221%
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	\$3,277,554	\$3,603,091	\$2,034,280
Plan's Covered Payroll	\$1,287,185	\$1,467,683	\$1,580,981	\$1,588,441	\$1,744,412	\$1,894,209	\$1,980,518	\$2,037,043
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%	173.03%	181.93%	99.86%
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%	77.3860%	75.6603%	86.8115%

Change in assumption - In 2017, the accounting discount rate was decreased from 7.65% to 7.15%.

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

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	2020	2021	2022
Actuarially determined contribution	\$152,526	\$205,340	\$136,053	\$317,084	\$310,838	\$378,833	\$423,092	\$470,541
Contributions in relation to the actuarially determined contributions	<u>(152,526)</u>	<u>(205,340)</u>	<u>(136,053)</u>	<u>(317,084)</u>	<u>(310,838)</u>	<u>(378,833)</u>	<u>(423,092)</u>	<u>(470,541)</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<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>	 <u>\$1,980,518</u>	 <u>\$2,037,043</u>	 <u>\$2,121,872</u>
 Contributions as a percentage of covered payroll	 11.85%	 13.99%	 8.61%	 18.18%	 16.41%	 19.13%	 20.77%	 22.18%

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

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	<u>6/30/18</u>	<u>6/30/19</u>	<u>6/30/20</u>	<u>6/30/21</u>	<u>6/30/22</u>
Total OPEB Liability					
Service Cost	\$150,088	\$154,591	\$104,418	\$107,551	\$114,831
Interest	200,500	207,352	157,133	162,087	164,767
Changes in benefit terms					416,529
Differences between expected and actual experience			(928,071)		(204,737)
Changes of assumptions			(163,933)		125,597
Benefit payments	(241,589)	(231,032)	(191,079)	(172,893)	(132,720)
Net change in total OPEB liability	108,999	130,911	(1,021,532)	96,745	484,267
Total OPEB liability - beginning	<u>3,460,704</u>	<u>3,569,703</u>	<u>3,700,614</u>	<u>2,679,082</u>	<u>2,775,827</u>
Total OPEB liability - ending (a)	<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>
Plan fiduciary net position					
Contributions - employer	\$63,129	\$60,365	\$20,412	\$172,893	\$132,720
Contributions - employee					
Net investment income	299,763	284,866	285,286	962,104	(656,091)
Trustee fees		(2,851)	(2,934)		(2,670)
Administrative expense	(2,769)	(6,765)		(2,797)	
Other Disbursements - reimbursement to employer				(163,355)	(154,424)
Benefit payments	(241,589)	(231,032)	(191,079)	(172,893)	(132,720)
Net change in plan fiduciary net position	118,534	104,583	111,685	795,952	(813,185)
Plan fiduciary net position - beginning	<u>4,167,835</u>	<u>4,286,369</u>	<u>4,390,952</u>	<u>4,502,637</u>	<u>5,298,590</u>
Plan fiduciary net position - ending (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>
 Net OPEB liability/(asset) - ending (a)-(b)	 <u>(\$716,666)</u>	 <u>(\$690,338)</u>	 <u>(\$1,823,555)</u>	 <u>(\$2,522,762)</u>	 <u>(\$1,225,311)</u>
 Plan fiduciary net position as a percentage of the total OPEB liability/(asset)	 120.08%	 118.65%	 168.07%	 190.88%	 137.59%
 Covered-employee payroll	 \$1,744,412	 \$1,894,209	 \$1,980,518	 \$2,037,043	 \$2,121,872
 Net OPEB liability/(asset) as a percentage of covered-employee payroll	 <u>-41.08%</u>	 <u>-36.44%</u>	 <u>-92.07%</u>	 <u>-123.84%</u>	 <u>-57.75%</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
Actuarially determined contribution	\$113,347	\$117,354	\$18,076	\$18,618	\$0
Contributions in relation to the actuarially determined contribution	113,347	117,354	18,076	18,618	0
Contribution deficiency (excess)	\$0	\$0	\$0	\$0	\$0
Covered-employee payroll	\$1,744,412	\$1,894,209	\$1,980,518	\$2,037,043	\$2,121,872
Contributions as a percentage of covered-employee payroll	6.50%	6.20%	0.91%	0.91%	0.00%

Actuarial Assumptions

Valuation Date	July 1, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal Cost, Level of Pay
Actuarial Assumptions:	
Inflation Rate	3.00%
Payroll Growth	3.00%
Investment Rate of Return	6.00%
Mortality Rate	Pre-retirement mortality rates were based from CalPERS Experience Study (2000-2019). Post-retirement mortality rates for healthy recipients from CalPERS Experience Study (2000-2019).
Medical Cost Trend Rate	5.75% for 2022; 5.50% for 2023; 5.40% for 2024-2069 and 4.50% for 2070 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.

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>Governmental Activities</u>										
Net Investment in Capital Assets	\$ 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	\$ 2,716,349
Unrestricted	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	3,263,459
Total Governmental Activities Net Position	\$ 11,565,307	\$ 11,090,527	\$ 9,742,000	\$ 9,360,662	\$ 7,678,791	\$ 7,921,835	\$ 7,804,638	\$ 5,458,492	\$ 6,187,627	\$ 5,979,808
<u>Primary Government</u>										
Net Investment in Capital Assets	\$ 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	\$ 2,716,349
Unrestricted	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	3,263,459
Total Primary Government Net Position	\$ 11,565,307	\$ 11,090,527	\$ 9,742,000	\$ 9,360,662	\$ 7,678,791	\$ 7,921,835	\$ 7,804,638	\$ 5,458,492	\$ 6,187,627	\$ 5,979,808

Source: District Financial Statements

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Net Position, Beginning balance.	\$ 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	\$ 6,288,422
Position Restatement	-	-	-	-	(1,292,101)	-	1,510,343	(2,473,538)	-	-
Restated Net Position	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	6,288,422
Expenses										
Mosquito Control	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	2,692,751
OPEB trust contribution	-	-	-	-	-	-	-	-	800,000	500,000
Retirement unfunded liability costs	-	-	-	-	-	-	-	-	-	825,406
General Revenues										
Property Taxes	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	1,521,578
Redevelopment distributions	401,310	364,485	297,598	250,284	236,382	180,474	171,178	172,346	165,563	261,117
Special assessments	1,988,520	1,962,192	1,951,959	1,939,212	2,026,453	1,916,198	1,903,257	1,899,118	1,886,169	1,884,115
Governmental aid	15,846	15,854	16,055	16,138	16,220	15,954	15,662	15,714	15,924	15,948
Transfer from OPEB	-	-	-	-	-	170,219	149,986	133,188	-	-
Miscellaneous	256,218	203,268	202,459	223,566	264,661	20,824	20,963	13,942	24,619	12,201
Interest income	(225,733)	236,567	176,499	167,488	25,505	34,156	27,303	38,724	9,958	14,582
Total General Revenue	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	3,709,541
Total Revenue	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	3,709,541
Total Expenses	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	4,018,157
Change in Net Position	474,780	1,348,527	381,338	1,681,871	1,049,057	117,197	835,797	1,744,403	207,819	(308,616)
Net position, Ending balance.	\$ 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

Source: District Financial Statements

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Assigned										
Assigned for capital projects	\$ 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	7,000,988	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	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	\$ 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

Source: District Financial Statements

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Beginning Fund Balance	\$ 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	\$ 3,468,738
<u>Revenues</u>										
Property taxes	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	1,521,578
Redevelopment distributions	401,310	364,485	297,598	250,284	236,382	180,474	171,178	172,346	165,563	261,117
Special assessments	1,988,520	1,962,192	1,951,959	1,939,212	2,026,453	1,916,198	1,903,257	1,899,118	1,886,169	1,884,115
Government aid	15,846	15,854	16,055	16,138	16,220	15,954	15,662	15,714	15,924	15,948
Transfer from OPEB trust	-	-	-	-	-	170,219	149,986	133,188	-	-
Interest	(225,733)	236,567	176,499	167,488	25,505	34,156	27,303	13,942	9,958	14,582
Miscellaneous	256,218	203,268	202,459	223,566	264,661	20,824	20,963	38,724	24,619	12,201
Total Revenues	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	3,709,541
<u>Expenditures</u>										
Salaries and fringe benefits	3,107,470	2,990,918	2,854,468	2,683,156	2,480,037	2,369,690	2,133,833	2,086,888	1,950,547	1,915,545
Materials, supplies, and services	932,593	817,384	867,982	886,491	999,776	833,192	780,944	807,706	556,992	574,833
Capital outlay	-	36,964	464,392	418,175	499,979	276,828	117,486	252,341	135,589	99,037
Retirement unfunded liability costs	-	-	-	-	-	-	-	-	-	825,406
OPEB trust contribution	-	-	-	-	-	-	-	-	800,000	500,000
Debt service	-	-	-	-	-	-	-	-	-	-
Total Expenditures	4,040,063	3,845,266	4,186,842	3,987,822	3,979,792	3,479,710	3,032,263	3,146,935	3,443,128	3,914,821
Net change in Fund Balance	1,155,370	1,561,288	959,860	934,727	643,558	887,193	1,148,568	858,103	256,188	(205,280)
Beginning Fund Balance	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	3,468,739
Ending Fund Balance	\$ 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

Source: District Financial Statements

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Land	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406	\$ 61,406
Construction in Progress	-	-	-	329,927	-	-	-	-	-	-
Structures and improvements	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	3,922,905
Machinery and equipment	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	997,083
Total Capital Assets	6,567,387	6,530,477	6,512,477	6,164,476	6,082,098	5,658,201	5,382,413	5,268,167	5,033,303	4,919,988
Accumulated Depreciation	(4,433,379)	(4,198,857)	(3,964,335)	(3,702,888)	(3,394,698)	(3,115,486)	(2,883,690)	(2,640,182)	(2,426,729)	(2,265,045)
Total Capital Assets	\$ 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	\$ 2,716,349

Source: District Financial Statements

**Alameda County Mosquito Abatement District
Principal Employers
Year 2022 and 2013**

Employer	Business Type	Number of Employees 2022 ¹		Percentage of County ²		Number of Employees 2013 ¹		Percentage of County ²	
			Rank		Rank		Rank		Rank
Kaiser Permanente Medical Group ³	Health Care	34,666	1	4.35 %		10,914	2	1.40 %	
Tesla ³	Electric Vehicle Manufacturer	13,000	2	1.63		4,500	10	0.58	
Safeway Inc. ³	Grocery	9,731	3	1.22		7,599	5	0.97	
County of Alameda ⁴	Local Government	9,548	4	1.20		8,735	3	1.12	
Sutter Health ³	Health Care	9,377	5	1.18		-	20+	-	
John Muir Health ³	Health Care	6,300	6	0.79		-	20+	-	
PG&E ³	Energy Production	5,100	7	0.64		-	20+	-	
Workday ³	Enterprise Cloud Applications	5,098	8	0.64		-	20+	-	
Chevron Corp. ³	Energy Production	4,700	9	0.59		-	20+	-	
Wells Fargo & Co. ³	Financial Services	4,354	10	0.55		-	20+	-	
Total		<u>101,874</u>		<u>12.77 %</u>		<u>31,748</u>		<u>4.07 %</u>	

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

¹ The number of employees, except for County of Alameda include Alameda County and Contra Costa County employees.
Total employment within County of Alameda is unavailable.

² Percentage calculated based on Alameda County's Employment of 797,400 for June 2022 and 779,900 for June 2013 (Source: Employment Development Department)

³ Information from SFBT is the same as last year. Information as of June 30, 2022 is not available, except for County of Alameda employer.

⁴ Information from County of Alameda's database as of June 30, 2022.

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

Fiscal Year	Population	Personal Income	Personal Income (Per Capita)²	Unemployment Rate³
2013	1,548,681	\$ 85,173,987	\$ 53,798	7.4%
2014	1,573,254	90,631,392	56,261	5.8%
2015	1,599,888	- ¹	- ¹	4.6%
2016	1,627,865	- ¹	- ¹	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 ⁴	- ¹	- ¹	3.0%

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

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

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

Fiscal Year	Taxes Levied for the Fiscal Year ¹	Collected within the Fiscal Year		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 2,402,703	\$ 2,359,713	98.21 %	\$ 40,083	\$ 2,399,796	99.9 %
2014	2,539,344	2,503,557	98.59	33,966	2,537,523	99.9
2015	2,711,822	2,675,977	98.68	30,490	2,706,467	99.8
2016	2,880,728	2,840,578	98.61	37,626	2,878,204	99.9
2017	3,082,262	3,040,805	98.65	40,087	3,080,892	100.0
2018	3,350,221	3,313,841	98.91	35,902	3,349,743	100.0
2019	3,618,407	3,581,759	98.99	38,341	3,620,100	100.0
2020	3,896,168	3,847,811	98.76	48,029	3,895,840	100.0
2021	4,118,683	4,069,198	98.80	37,969	4,107,167	99.7
2022	4,335,483	4,278,530	98.69		4,278,530	98.7

¹ 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

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
District Manager	1	1	1	1	1	1	1	1	1	1
Financial & HR Specialist ¹	1	1	1	2	1	1	1	1	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	0	0	0	0	0	0	0	0	1	1
Field Operations	8	8	9	9	9	9	10	9	9	9
Lab	1	2	2	2	2	3	3	3	3	3
Mechanic	1	1	1	1	1	1	1	1	1	1
Total	14	15	16	17	16	17	18	17	18	18

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

Source: District Biennial Report

**Alameda County Mosquito Abatement District
Largest Secured Taxpayers
Year 2022 and 2013**

Taxpayer	June 30, 2022.			June 30, 2013.		
	Secured Assessed Value	Rank	% of total	Secured Assessed Value	Rank	% of total
Pacific Gas & Electric Co.	\$ 2,936,422	1	0.88 %	1,590,102	1	0.84 %
Tesla Motors Inc	2,530,150	2	0.76			
Kaiser Foundation Hospitals	667,902	3	0.20	1,179,499	2	0.62
Kaiser Foundation Health Plan Inc	480,253	4	0.14	356,480	5	0.19
BA2 300 Lakeside LLC	421,220	5	0.13			
BMR Gateway Boulevard LLC	370,443	6	0.11			
Russell City Energy Company, LLC	364,400	7	0.11	287,200	6	0.15
Sofxi WFO Center 21 Owner LLC	360,505	8	0.11			
BRE Properties Inc	359,544	9	0.11	281,133	9	0.15
CP VI Franklin LLC	346,135	10	0.10			
Bayer Healthcare LLC				274,499	10	0.15
Pacific Bell Telephone Company				414,382	3	0.22
Apple Computer Inc				389,496	4	0.21
Leland Stanford Jr University Board Trustees				282,895	7	0.15
PSB Northern California Industrial Portfolio Inc				281,487	8	0.15
	\$ 8,836,974		2.64 %	\$ 5,337,173		2.83 %

Source: Auditor - Controller, County of Alameda

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

Fiscal Year	County General	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total ¹
2013	1.0000	0.0048	0.0016	0.0159	0.1289	0.0560	1.2072
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

1 - The total reflects the approved Proposition 13 provisions limiting property tax levy 1 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

**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 Property¹	Less: Tax- Exept Property	Total Taxable Assessed Value	Total Direct Tax Rate
2013	\$ 140,479,280	\$ 27,958,514	\$ 19,450,625	\$ 1,412,563	\$ 2,599,792	\$ 15,321,278	\$ 6,549,698	\$ 200,672,354	1.00 %
2014	149,092,989	29,348,915	20,120,895	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	21,604,658	1,573,372	3,008,754	16,840,363	7,931,121	240,588,955	1.00
2017	186,918,732	32,806,144	23,888,234	1,756,511	3,170,216	17,221,687	8,558,188	257,203,336	1.00
2018	200,674,894	34,676,697	25,376,448	1,894,968	3,299,031	17,548,323	9,106,096	274,363,265	1.00
2019	215,427,058	36,533,521	27,666,681	1,876,129	3,469,343	18,506,333	10,161,638	293,317,427	1.00
2020	231,131,813	39,990,023	28,200,728	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

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

Source: Auditor - Controller, County of Alameda

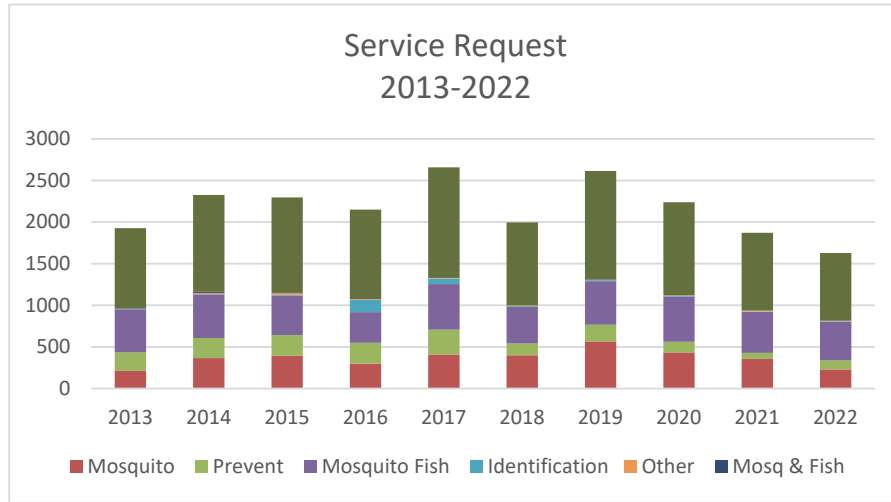
**Alameda County Mosquito Abatement District
Performance Measures
2013- 2022**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Surveillance for Mosquitoes										
Number of New Jersey Light Traps Collected	442	541	557	746	686	916	734	671	255	502
Number of CO2 Traps Collected	23	131	837	967	1,553	1,934	1,507	2,046	2,340	4538
Number of Oviposition Traps Collected	-	10	1,156	420	2,730	6,671	673	3,444	1,536	585
Treatments ¹										
Number of Sources Treated	-	-	7,782	7,424	6,961	7,113	6,559	7,014	5,828	7,915
Number of Catchbasins Treated	-	-	-	850	669	13,402	29,058	27,818	25,770	28,451
Surveillance for West Nile Virus										
Number of Human Cases	-	1	-	-	1	-	-	-	-	-
Number of Mosquito Collections Tested	60	213	388	165	1,748	1,451	1,353	813	389	951
Number of Mosquito Collections positive for WNV	-	16	16	2	-	15	-	-	-	-
Number of Birds Tested	77	166	82	51	39	80	83	107	106	48
Number of Bird Cases	18	97	19	11	2	20	-	-	8	2
Number of Sentinel Chickens Maintained	21	21	-	-	-	-	-	7	8	8
	641	1,196	3,055	2,362	6,759	11,087	4,350	7,088	4,642	6,634

Source: District Database

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.

**Alameda County Mosquito Abatement District
Service Requests
2013 through 2022**



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Service :										
Mosquito	212	366	393	298	407	400	566	434	356	229
Prevent	225	242	251	252	300	142	200	128	73	111
Mosquito Fish	515	522	472	367	548	442	524	541	491	463
Identification	4	5	9	150	68	7	12	9	5	6
Other	1	13	20	7	6	7	5	7	11	5
Mosq & Fish ¹	6	15	3	1	-	-	-	-	-	-
Total	963	1,163	1,148	1,075	1,329	998	1,307	1,119	936	814

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, 2022

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
REQUIRED COMMUNICATIONS**

For the Year Ended June 30, 2022

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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 (District), California, for the year ended June 30, 2022. 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 via email to the Finance Committee members on October 4, 2022. 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:

GASB 99 – Omnibus 2022

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The Statement contains provisions that are to be implemented in phases over three fiscal years. The practice issues addressed by this Statement that are effective in fiscal year 2022 are as follows:

- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP)
- Disclosures related to nonmonetary transactions
- Pledges of future revenues when resources are not received by the pledging government
- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- Terminology used in Statement 53 to refer to resource flows statements.

The requirements in paragraphs 26-32 of the pronouncement became effective, but did not have a material effect on the financial statements.

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

GASB 87 – Leases

GASB 89 – Accounting for Interest Cost Incurred before the End of a Construction Period

GASB 90 – Majority Equity Interests (an amendment of GASB Statements No. 14 and No. 61)

GASB 92 – Omnibus 2020

GASB 93 – Replacement of Interbank Offered Rates

GASB 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32

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:

Estimated Net Pension Liabilities and Pension-Related Deferred Outflows and Inflows of Resources: Management’s estimate of the net pension liabilities 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 and determined 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 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 and determined that it is reasonable in relation to the basic financial statements taken as a whole.

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 and determined 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 trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the District 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 December 22, 2022.

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 engaged to report on the supplementary information that accompanies the financial statements, but is not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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.

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.

A handwritten signature in black ink that reads "Maze & Associates". The signature is written in a cursive, flowing style.

Pleasant Hill, California
December 22, 2022

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
MEMORANDUM ON INTERNAL CONTROL
FOR THE YEAR ENDED JUNE 30, 2022

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

For the Year Ended June 30, 2022

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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 (District) as of and for the year ended June 30, 2022, 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.

A handwritten signature in black ink that reads 'Maze & Associates' in a cursive, flowing script.

Pleasant Hill, California
December 22, 2022

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MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEARS 2022, 2023 and 2024:

GASB 99 – Omnibus 2022

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument
- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short term SBITA, and recognition and measurement of a subscription liability
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP)
- Disclosures related to nonmonetary transactions
- Pledges of future revenues when resources are not received by the pledging government

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 99 – Omnibus 2022 (Continued)

- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- Terminology used in Statement 53 to refer to resource flows statements.

The Requirements of this Statement are Effective as Follows:

The requirements in paragraphs 26–32 related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.

The requirements in paragraphs 11–25 related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The requirements in paragraphs 4–10 related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by individual topic.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2022/23:

GASB 91 – Conduit Debt Obligations

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having *all* of the following characteristics:

- There are at least three parties involved:
 - (1) an issuer
 - (2) a third-party obligor, and
 - (3) a debt holder or a debt trustee.
- The issuer and the third-party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 91 – Conduit Debt Obligations (Continued)

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer, at the inception of the arrangement, should recognize the entire capital asset and a deferred inflow of resources. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

How the Changes in this Statement will Improve Financial Reporting

The requirements of this Statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The clarified definition will resolve stakeholders' uncertainty as to whether a given financing is, in fact, a conduit debt obligation. Requiring issuers to recognize liabilities associated with additional commitments extended by issuers and to recognize assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations also will eliminate diversity, thereby improving comparability in reporting by issuers. Revised disclosure requirements will provide financial statement users with better information regarding the commitments issuers extend and the likelihood that they will fulfill those commitments. That information will inform users of the potential impact of such commitments on the financial resources of issuers and help users assess issuers' roles in conduit debt obligations.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

PPPs – This Statement requires that PPPs that meet the definition of a lease apply the guidance in Statement No. 87, Leases, as amended, if existing assets of the transferor that are not required to be improved by the operator as part of the PPP arrangement are the only underlying PPP assets and the PPP does not meet the definition of an SCA. This Statement provides accounting and financial reporting requirements for all other PPPs: those that either (1) meet the definition of an SCA or (2) are not within the scope of Statement 87, as amended (as clarified by this Statement). The PPP term is defined as the period during which an operator has a noncancelable right to use an underlying PPP asset, plus, if applicable, certain periods if it is reasonably certain, based on all relevant factors, that the transferor or the operator either will exercise an option to extend the PPP or will not exercise an option to terminate the PPP.

A transferor generally should recognize an underlying PPP asset as an asset in financial statements prepared using the economic resources measurement focus. However, in the case of an underlying PPP asset that is not owned by the transferor or is not the underlying asset of an SCA, a transferor should recognize a receivable measured based on the operator's estimated carrying value of the underlying PPP asset as of the expected date of the transfer in ownership. In addition, a transferor should recognize a receivable for installment payments, if any, to be received from the operator in relation to the PPP. Measurement of a receivable for installment payments should be at the present value of the payments expected to be received during the PPP term. A transferor also should recognize a deferred inflow of resources for the consideration received or to be received by the transferor as part of the PPP. Revenue should be recognized by a transferor in a systematic and rational manner over the PPP term.

This Statement requires a transferor to recognize a receivable for installment payments and a deferred inflow of resources to account for a PPP in financial statements prepared using the current financial resources measurement focus. Governmental fund revenue would be recognized in a systematic and rational manner over the PPP term.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements **(Continued)**

This Statement also provides specific guidance in financial statements prepared using the economic resources measurement focus for a government that is an operator in a PPP that either (1) meets the definition of an SCA or (2) is not within the scope of Statement 87, as amended (as clarified in this Statement). An operator should report an intangible right-to-use asset related to an underlying PPP asset that either is owned by the transferor or is the underlying asset of an SCA. Measurement of the right-to-use asset should be the amount of consideration to be provided to the transferor, plus any payments made to the transferor at or before the commencement of the PPP term, and certain direct costs. For an underlying PPP asset that is not owned by the transferor and is not the underlying asset of an SCA, an operator should recognize a liability measured based on the estimated carrying value of the underlying PPP asset as of the expected date of the transfer in ownership. In addition, an operator should recognize a liability for installment payments, if any, to be made to the transferor in relation to the PPP. Measurement of a liability for installment payments should be at the present value of the payments expected to be made during the PPP term. An operator also should recognize a deferred outflow of resources for the consideration provided or to be provided to the transferor as part of the PPP. Expense should be recognized by an operator in a systematic and rational manner over the PPP term.

This Statement also requires a government to account for PPP and non-PPP components of a PPP as separate contracts. If a PPP involves multiple underlying assets, a transferor and an operator in certain cases should account for each underlying PPP asset as a separate PPP. To allocate the contract price to different components, a transferor and an operator should use contract prices for individual components as long as they do not appear to be unreasonable based on professional judgment or use professional judgment to determine their best estimate if there are no stated prices or if stated prices appear to be unreasonable. If determining the best estimate is not practicable, multiple components in a PPP should be accounted for as a single PPP.

This Statement also requires an amendment to a PPP to be considered a PPP modification, unless the operator's right to use the underlying PPP asset decreases, in which case it should be considered a partial or full PPP termination. A PPP termination should be accounted for by a transferor by reducing, as applicable, any receivable for installment payments or any receivable related to the transfer of ownership of the underlying PPP asset and by reducing the related deferred inflow of resources. An operator should account for a termination by reducing the carrying value of the right-to-use asset and, as applicable, any liability for installment payments or liability to transfer ownership of the underlying PPP asset. A PPP modification that does not qualify as a separate PPP should be accounted for by remeasuring PPP assets and liabilities.

APAs – An APA that is related to designing, constructing, and financing a nonfinancial asset in which ownership of the asset transfers by the end of the contract should be accounted for by a government as a financed purchase of the underlying nonfinancial asset. This Statement requires a government that engaged in an APA that contains multiple components to recognize each component as a separate arrangement. An APA that is related to operating or maintaining a nonfinancial asset should be reported by a government as an outflow of resources in the period to which payments relate.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 96 – Subscription-Based Information Technology Arrangements

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancelable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, —which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 96 – Subscription-Based Information Technology Arrangements (Continued)

- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

If a SBITA contract contains multiple components, a government should account for each component as a separate SBITA or nonsubscription component and allocate the contract price to the different components. If it is not practicable to determine a best estimate for price allocation for some or all components in the contract, a government should account for those components as a single SBITA.

This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

How the Changes in this Statement will Improve Financial Reporting

The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2023/24:

GASB 100 – Accounting for Changes and Error Corrections

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2024/25:

GASB 101 – Compensated Absences

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

Recognition And Measurement

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

Notes To Financial Statements

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

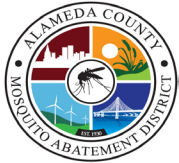
GASB 101 – Compensated Absences (Continued)

How the Changes in this Statement Will Improve Financial Reporting

The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

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ACMAD Calendar 2023

January

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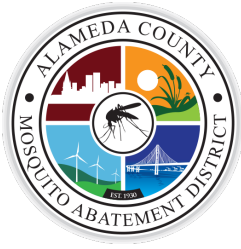
November

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December

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31						

- Board Meetings
- Holidays
- MVCAC Annual Conference
- AMCA Annual Conference
- CSDA Annual Conference



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acmad@mosquitoes.org

Standing Finance Committee Assignments for 2023

Board of Trustees

President

Subru Bhat

Union City

Vice-President

Victor Aguilar

San Leandro

Secretary

Cathy Roache

County at Large

Tyler Savage

Alameda

Robin López

Albany

P. Robert Beatty

Berkeley

Shawn Kumagai

Dublin

George Young

Fremont

Courtney Welch

Emeryville

Elisa Márquez

Hayward

Steven Cox

Livermore

Jan O. Washburn

Oakland

Eric Hentschke

Newark

Hope Salzer

Piedmont

Valerie Arkin

Pleasanton

Ryan Clausnitzer

General Manager

Background:

Per District policy 109.2, "*Finance committee members shall serve terms that are coterminous with that of the Board President*". In November of 2021, the Board adopted section 109.2(d) to District Policy which states that the Finance Committee will "*annually select a Chair from among its members that will report out to the full Board at a posted meeting.*"

Financial Committee

Purpose: The Finance Committee is a standing committee tasked with reviewing the annual budget, assessing the District's long-term capital needs, making recommendations for designating reserves and evaluating the allocation of the OPEB Trust.

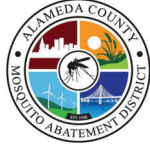
Current membership: Aguilar, Bhat, Savage, Welch, Young

ACTION: Confirm committee membership, set upcoming meeting dates, and appoint a Chair for 2023

Anopheles stephensi: malaria on the move

Eric Haas-Stapleton, PhD
Laboratory Director, ACMAD

Alameda County Board of Trustees
January 12, 2023



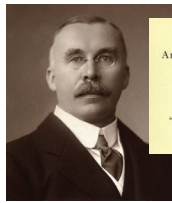
Anopheles stephensi

1. First publication
2. Life cycle traits
3. Geographic distribution & habitats
4. Malaria

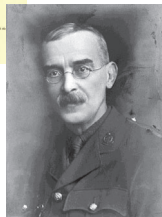
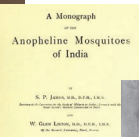


Describing *Anopheles stephensi*

- Described in western literature by Lieutenant-Colonel William Glen Liston during 1901 in Hyderabad, India
- Named after John William Stephens, a British parasitologist that first described *Plasmodium ovale*

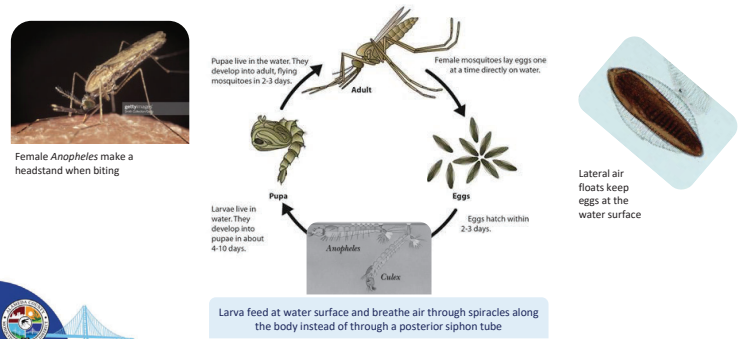


William Glen Liston



John William Stephens

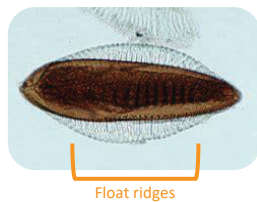
Life cycle of *Anopheles*



Three biological forms of *Anopheles stephensi*

Distinguished by ridges on egg floats

- Mysorensis (10 – 15 ridges)
 - Bites animals other than humans
 - Maintains malaria in rural settings
- Type (17 – 22 ridges)
 - Prefer biting people over other animals
 - Maintains malaria in developed settings
- Intermediate (15 – 17 ridges)
 - Similar to mysorensis form

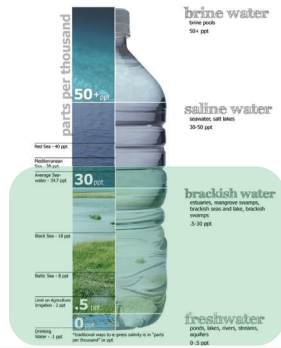


Float ridges

Lives in urban, suburban and rural habitats

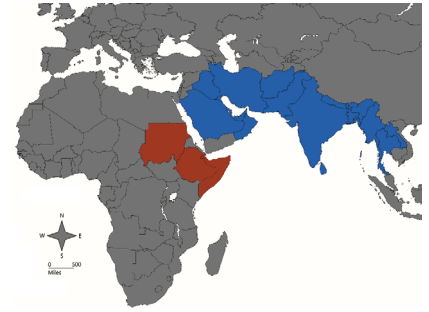


Survives in clear and brackish water



Geographic distribution

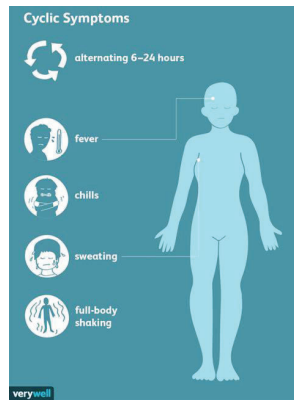
- Major malaria vector of Southeast Asia, the Middle East, and Arabian Peninsula
 - Reestablished type-form in Sri Lanka
- Recently established type-form in the Horn of Africa region



Alomar and Alto, 2022

Malaria disease

- Anopheles stephensi* transmits both *Plasmodium falciparum* (severe form) and *Plasmodium vivax*
- Severe complications include: respiratory distress (25 – 40 % of cases) and kidney failure, encephalitis, enlarged kidney or spleen, stillbirth and infant mortality
- Travel-cases of malaria occur in Alameda County each year



Recent news of malaria & *Anopheles stephensi*

EMERGING INFECTIOUS DISEASES*

EID Journal | Volume 27 | Number 6—June 2021 | Main Article

Volume 27, Number 6—June 2021

Dispatch

Role of *Anopheles stephensi* Mosquitoes in Malaria Outbreak, Djibouti, 2019

Djibouti and Oxitec announce pilot project using genetic modification to help remove invasive malaria-transmitting mosquitoes threatening the Horn of Africa

Oxitec | June 1, 2022

Threats to the gains in malaria control posed by the invasion of *An. stephensi*, an urban malaria transmitting mosquito

Dr. Fitsum Girma Tedesse | Biochemist/molecular biologist, Armauer Hansen Research Institute, the Ethiopian Public Health Institute, the Ethiopian Biotechnology Institute, and the National Malaria Elimination Program



Community engagement: interagency partnerships & sustainable funding



End

Alameda County Mosquito Abatement Dist.
Check Register
 For the Period From Dec 1, 2022 to Dec 15, 2022

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Amount
3418	12/14/22	Airgas	211.06
3419	12/14/22	Alemayehu, Dereje	534.00
3420	12/14/22	AT&T	82.42
3421	12/14/22	Cintas	656.41
3422	12/14/22	Coverall North America, Inc.	495.00
3423	12/14/22	Grainger	102.39
3424	12/14/22	Industrial Park Landscape Maintenance	729.00
3425	12/14/22	Naylor Steel, Inc.	99.02
3426	12/14/22	PC Professional	420.00
3427	12/14/22	PFM Asset Management LLC	1,603.18
3428	12/14/22	PG&E	467.85
3429	12/14/22	R&S Erection of Southern Alameda County	7,549.00
3430	12/14/22	Techniclean	331.93
3431	12/14/22	U.S Bank Corporate Payment System	13,179.31
3432	12/14/22	Voya Institutional Trust Company	181.43
ACH	12/14/22	Alameda County Mosquito Abatement Dist (Payroll)	88,054.63
ACH	12/14/22	CalPERS Retirement	16,729.63
ACH	12/14/22	CalPERS 457	4,837.90
Total Expenditures - December 15, 2022			136,264.16

Alameda County Mosquito Abatement Dist.

Check Register

For the Period From Dec 16, 2022 to Dec 31, 2022

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Amount
3433	12/21/22	Airgas	105.53
3434	12/21/22	Delta Dental	4,679.81
3435	12/21/22	Hentschke, Eric Armin	100.00
3436	12/21/22	MAZE & ASSOCIATES	1,340.00
3437	12/21/22	Testa, Julie	100.00
3438	12/21/22	Verizon	89.35
3439	12/21/22	Voya Institutional Trust Company	181.43
3440	12/21/22	WEX Bank	3,648.82
3441	12/21/22	Young, George	100.00
ACH	12/21/22	Alameda County Mosquito Abatement Dist (Payroll)	87,716.94
ACH	12/21/22	Aguilar, Victor	100.00
ACH	12/21/22	Beatty, Robert .P	100.00
ACH	12/21/22	Bhat, Subrahmanya Y	100.00
ACH	12/21/22	CalPERS Health	39,597.76
ACH	12/21/22	CalPERS Retirement	16,053.04
ACH	12/21/22	CalPERS 457	2,575.36
ACH	12/21/22	Cox, Steven	100.00
ACH	12/21/22	Jordan, Preston	100.00
ACH	12/21/22	Kumagai, Shawn	100.00
ACH	12/21/22	Marquez, Elisa	100.00
ACH	12/21/22	Roache, Cathy J Pinkerton.	100.00
ACH	12/21/22	Salzer, Hope	100.00
ACH	12/21/22	Savage, Tyler	100.00
ACH	12/21/22	Washburn, Jan	100.00
Total Expenditures - December 31, 2022			157,388.04

Alameda County Mosquito Abatement District
Income Statement
December 31, 2022. (6 of 12 mth, 50%)

REVENUES	Actual 2020/21	Actual 2021/22	Current Month	Year to Date 2022/23	Budget 2022/23	Actual vs Budget
Total Revenue	\$ 5,150,753.15	\$ 5,386,808.18	\$ 2,602,217.23	\$ 3,131,921.04	\$ 4,900,658.00	64%

EXPENDITURES	Actual 2020/21	Actual 2021/22 ¹	Current Month ²	Year to Date 2022/23	Budget 2022/23	Actual vs Budget
Salaries	\$ 2,029,103.97	\$ 2,129,077.24	\$ 194,541.66	\$ 1,191,406.87	\$2,371,703	50%
CalPERS Retirement	\$ 423,110.21	\$ 471,085.19	\$ 19,175.85	\$ 416,441.59	\$534,559	78%
Medicare & Social Security	\$ 27,866.82	\$ 30,025.60	\$ 2,612.85	\$ 18,636.27	\$38,763	48%
Fringe Benefits	\$ 502,898.39	\$ 484,487.10	\$ 44,277.57	\$ 308,995.13	\$564,969	55%
Total Salaries, Retirement, & Benefits	\$ 2,982,979.39	\$ 3,114,675.13	\$ 260,608	\$ 1,935,480	\$3,509,994	55%
Clothing and personal supplies (purchased)	\$ 4,859.20	\$ 7,881.80	\$ 618.50	\$ 2,712.68	\$9,000	30%
Laundry service and supplies (rented)	\$ 9,124.98	\$ 10,417.41	\$ 656.41	\$ 5,734.89	\$13,000	44%
Utilities	\$ 15,421.56	\$ 18,134.35	\$ 467.85	\$ 4,346.78	\$21,700	20%
Communications-IT	\$ 71,771.02	\$ 74,950.03	\$ 4,221.05	\$ 52,342.62	\$107,400	49%
Maintenance: structures & improvements	\$ 20,261.51	\$ 26,671.36	\$ 8,377.02	\$ 12,375.69	\$30,000	41%
Maintenance of equipment	\$ 22,290.34	\$ 25,354.56	\$ 164.87	\$ 15,580.79	\$30,000	52%
Transportation, travel, training, & board	\$ 74,653.03	\$ 120,418.29	\$ 9,527.53	\$ 60,724.99	\$119,840	51%
Professional services	\$ 91,622.03	\$ 97,726.00	\$ 3,641.68	\$ 50,010.72	\$152,200	33%
Memberships, dues, & subscriptions	\$ 22,906.45	\$ 25,103.23	\$ -	\$ 20,928.94	\$37,000	57%
Insurance - (VCJPA, UAS)	\$ 141,650.37	\$ 160,932.64	\$ -	\$ 177,227.16	\$179,436	99%
Community education	\$ 26,317.23	\$ 26,225.45	\$ 267.80	\$ 13,445.55	\$55,000	24%
Operations	\$ 223,362.22	\$ 182,575.57	\$ 136.52	\$ 31,978.79	\$227,500	14%
Household expenses	\$ 15,882.05	\$ 25,388.02	\$ 931.43	\$ 8,828.98	\$19,950	44%
Office expenses	\$ 9,747.67	\$ 7,002.84	\$ 266.46	\$ 2,124.58	\$12,000	18%
Laboratory supplies	\$ 64,135.55	\$ 82,354.03	\$ 4,459.21	\$ 58,678.28	\$132,500	44%
Small tools and instruments	\$ 2,189.34	\$ 1,963.31	\$ 6.44	\$ 384.55	\$3,000	13%
Total Staff Budget	\$ 816,194.55	\$ 893,098.89	\$ 33,742.77	\$ 517,425.99	\$1,149,526	45%
Total Operating Expenditures	\$ 3,799,173.94	\$ 4,007,774.02	\$ 294,350.70	\$ 2,452,905.85	\$4,659,520	53%

1 - As of June 30, 2021. Unaudited.

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

**Alameda County Mosquito Abatement District
Investment, Reserves, and Cash Balance Report
December 31, 2022. (6 of 12 mth, 50%)**

Account #	Investment Accounts	Beginning Balance	Deposits	Withdrawls	Earnings ¹	Ending Balance	
1004	LAIF	\$ 1,049,385.10	\$ -	\$ (464,000.00)	\$ -	\$ 585,385.10	
1005	OPEB Fund	\$ 4,428,659.98	\$ -	\$ -	\$ (104,130.78)	\$ 4,324,529.20	
1006	VCJPA Member Contingency ²	\$ 341,986.00	\$ -	\$ -	\$ -	\$ 341,986.00	
1008	CAMP: Repair and Replace	\$ 2,657,380.05	\$ -	\$ -	\$ 9,714.05	\$ 2,667,094.10	
1010	CAMP: Operating Reserve	\$ 1,971,656.16	\$ -	\$ -	\$ 7,207.39	\$ 1,978,863.55	
1011	CAMP: Capital Reserve Fund	\$ 373,919.88	\$ -	\$ (3,757.50)	\$ 1,353.13	\$ 371,515.51	
1012	PARS: Pension Stabilization ³	\$ 1,984,673.57	\$ -	\$ -	\$ 79,194.03	\$ 2,063,867.60	
1013	California CLASS: Public Health Emergency Fund	\$ 533,018.06	\$ -	\$ -	\$ 1,895.57	\$ 534,913.63	
Total		\$ 13,340,678.80	\$ -	\$ (467,757.50)	\$ (4,766.61)	\$ 12,868,154.69	
		Beginning Balance			Withdrawls	Activity	Ending Balance
Cash Accounts							
1001	Bank of America (Payroll Account) *	\$ 69,897.55			-	-	\$ 158,686.67
1002	Bank of The West (Transfer Account) *	\$ 336,209.07			-	-	\$ 340,254.83
1003	County Account	\$ 786,093.26	\$	-	\$ 2,601,237.42	\$	\$ 3,387,330.68
1013	Petty Cash	\$ 288.64	\$	-	\$ (13.05)	\$	\$ 275.59
Total		\$ 1,192,488.52	\$	-	\$ 2,601,224.37	\$	\$ 3,886,547.77

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

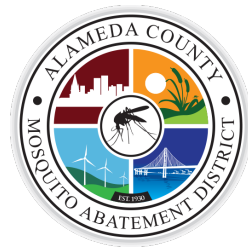
2 - VCJPA Member Contingency balance is as of September 30, 2022.

3- PARS - Pension Stabilization balance is as of November 30, 2022.

Alameda County Mosquito Abatement
Balance Sheet Comparison
December

ASSETS	12/31/2022	12/31/2021	12/31/2020
Current Assets			
Bank of America payroll	\$ 153,730.00	\$ 93,727.26	\$ 106,601.42
Bank of the West	439,401.38	394,069.65	316,594.49
County	3,387,330.68	3,245,909.27	3,074,713.80
Cash with LAIF	585,385.10	1,703,552.12	913,610.85
VCJPA- Member Contingency	341,986.00	371,021.00	376,428.00
CAMP - Repair and Replace	2,667,094.10	1,355,614.26	1,040,591.80
CAMP - Public Health Emergency ¹	-	526,355.65	526,021.83
CAMP - Operating Reserve	1,978,863.55	1,944,828.90	1,943,595.45
CAMP - Capital Reserve Fund	371,515.51	30,004.88	59,084.87
PARS	2,063,867.60	1,868,569.30	1,783,821.46
California CLASS: Public Health Emergency Fund	534,913.63	-	-
Accounts Receivable	-	-	-
Petty cash	275.59	276.06	405.78
	<hr/>	<hr/>	<hr/>
Total Current Assets	12,524,363.14	11,533,928.35	10,141,469.75
Property and Equipment			
Acc Dep - equipment	(1,709,382.00)	(1,594,225.00)	(1,479,068.00)
Acc Dep - stru & improv	(2,723,997.00)	(2,604,632.00)	(2,485,267.00)
Construction in progress	3,757.50	-	-
Equipment	1,830,175.69	1,769,859.00	1,751,859.00
Structure/improvement	4,760,618.00	4,760,618.00	4,760,618.00
Land	61,406.00	61,406.00	61,406.00
	<hr/>	<hr/>	<hr/>
Total Property and Equipment	2,222,578.19	2,393,026.00	2,609,548.00
Other Assets			
Net OPEB Asset	1,225,311.00	2,522,763.00	1,823,556.00
	<hr/>	<hr/>	<hr/>
Total Other Assets	1,225,311.00	2,522,763.00	1,823,556.00
Total Assets	<u>\$ 15,972,252.33</u>	<u>\$ 16,449,717.35</u>	<u>\$ 14,574,573.75</u>
LIABILITIES AND CAPITAL			
Current Liabilities			
Accounts payable	\$ 99,846.27	\$ 127,459.74	\$ 122,858.22
Acc payroll/vacation	201,023.94	208,228.89	200,290.26
Def inflow - 75	1,046,869.00	1,254,695.00	931,786.00
Def inflow pen defer GASB 68	1,941,395.00	208,602.00	289,664.00
Defer outflow pen cont GASB 68	(822,206.00)	(936,411.00)	(1,056,534.00)
Net pension liability GASB 68	2,034,280.00	3,603,091.00	3,277,554.00
	<hr/>	<hr/>	<hr/>
Total Current Liabilities	\$ 4,501,208.21	\$ 4,465,665.63	\$ 3,765,618.48
Total Liabilities	4,501,208.21	4,465,665.63	3,765,618.48
Capital			
Designated fund balances	3,044,832.55	4,412,645.55	4,440,057.25
Investment in general fixed as	7,642,845.18	6,677,881.96	5,296,151.61
Net Income	783,366.39	893,524.21	1,072,746.41
	<hr/>	<hr/>	<hr/>
Total Capital	11,471,044.12	11,984,051.72	10,808,955.27
Total Liabilities & Capital	<u>\$ 15,972,252.33</u>	<u>\$ 16,449,717.35</u>	<u>\$ 14,574,573.75</u>

1 - CAMP: Public Health Emergency Fund was closed September of 2022.



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A. OPERATIONS REPORT

Rainfall events in December triggered hatches of eggs of our last two winter mosquito species: *Aedes squamiger* and *Aedes sierrensis*. To date, operations staff have collected larvae of *Culiseta inornata*, *Aedes washinoi*, *Ae. squamiger*, and *Ae. sierrensis* in sources throughout the county. After a brief discussion about *Cs. inornata* and *Ae. washinoi* in last month's report, some discussion on *Ae. squamiger* and *Ae. sierrensis* is appropriate here. Though both are *Ae. spp.* mosquitoes, their life cycles and habitats are very different.

Ae. squamiger, our "winter saltmarsh mosquito", as its common name implies, hatches from eggs deposited in previous seasons, typically in diked, pickleweed, salt marshes. The eggs hatch when inundated with rainwater in areas where the water collects and pools. The larvae usually move slowly through their instars until about mid to late March. If left untreated, the larvae will pupate and emerge as adults in mass. This mosquito is a large and vicious day-biter that will travel many miles from emergence sites to the far reaches of the foothills in search of large mammals, including humans, to feed on. This species was the big impetus for the formation of our district in 1930. Numbers of adult female *Ae. squamiger* can make it extremely uncomfortable to be outside during the day for several months of spring and summer. Control of larvae of this mosquito is a high priority for ACMAD operations staff as soon as they are detected.

Ae. sierrensis, the "western tree hole mosquito", does indeed typically breed in tree holes. They will also utilize other sources such as containers and used tires that have collected leaf debris over time. Eggs are deposited in these sources in previous seasons and hatch when these containers are filled by rainwater. This mosquito's habitat tends to be dark, tea-colored water, with exceedingly high tannins usually from oak and/or bay leaves. Unlike *Ae. squamiger*, *Ae. sierrensis* adults are quite small. This is mainly because they breed in high numbers in sources with limited water, space, and resources leading to a stunted population in general. This species has a limited flight range and tends to travel only a few hundred yards from emergence sites in search of a bloodmeal. It is much more like two of the current invasive *Ae. spp.* Mosquitoes: *Ae. aegypti* and *Ae. albopictus*, that are currently expanding their range throughout our state. These three species exhibit similar behavior, they utilize similar habitats, tend to have similar flight ranges, and look quite close morphologically. ACMAD staff have been working with tree hole mosquitoes for many years and have conducted in-house training to ensure we can discern the three species from each other in both larval and adult form as part of our invasive *Aedes* surveillance program. *Ae. sierrensis* is primarily found in riparian areas of our county but can also be found in urban settings including in cemetery flower vases. Sources can often be cryptic and require a keen eye by traversing through dense vegetation to inspect and treat. It is a known vector of dog heart worm and can cause significant localized biting complaints from the public.

Requests for service received by the district in December were below the ten-year average for the month. One request was received to report a dead bird. In-house testing by the ACMAD lab determined that the bird was negative for West Nile virus. Thus, our county closes out 2022 with no positive detections of WNV in birds nor adult mosquitoes. Four requests were received for mosquito fish for back yard fishponds. Lower temperatures cause mosquito fish to relocate to the lower reaches of ponds in the winter months. This habit is explained by operations staff to homeowners, so they understand that their fish are hiding out as opposed to having "disappeared". The fish become more active with the onset of spring and will reproduce if a suitable habitat is maintained.

Field Operations Supervisor
Joseph Huston

Service Requests December 2022

December SR Count

5

December 10 Year Min Count

6

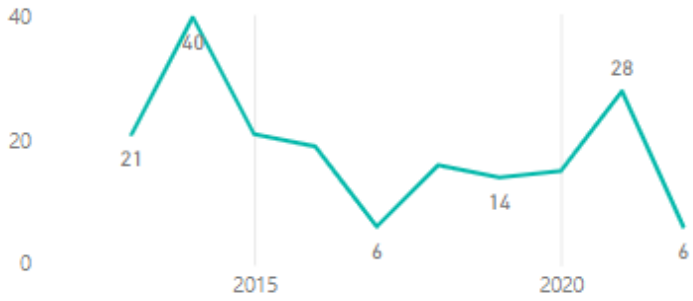
December 10 Year Max Count

40

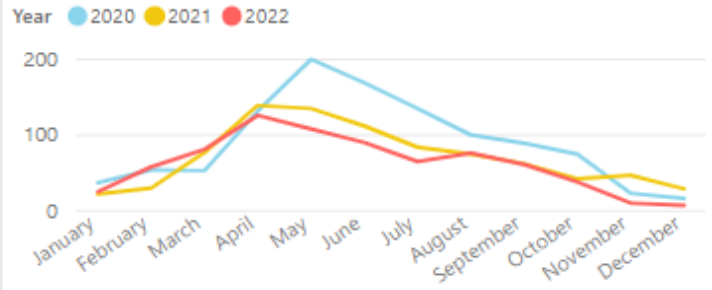
December 10 Year Average

18.60

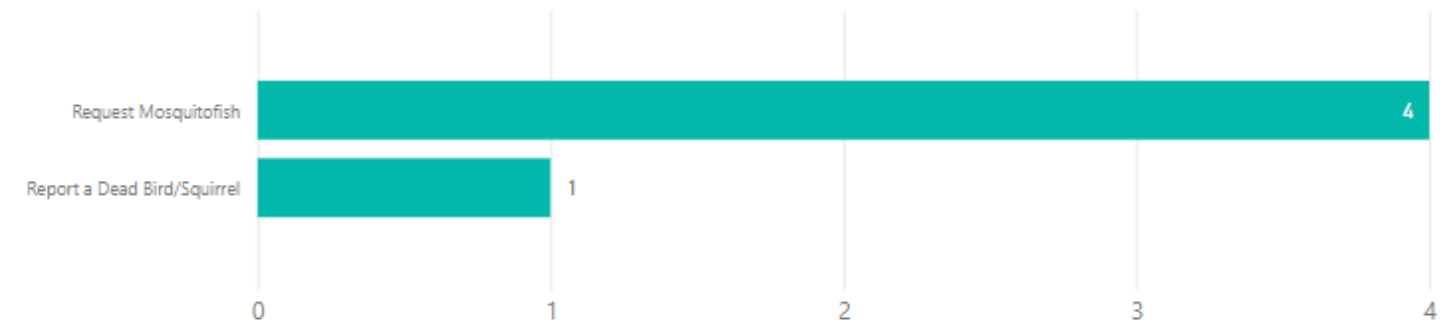
December SR's by Year - 10 Year History



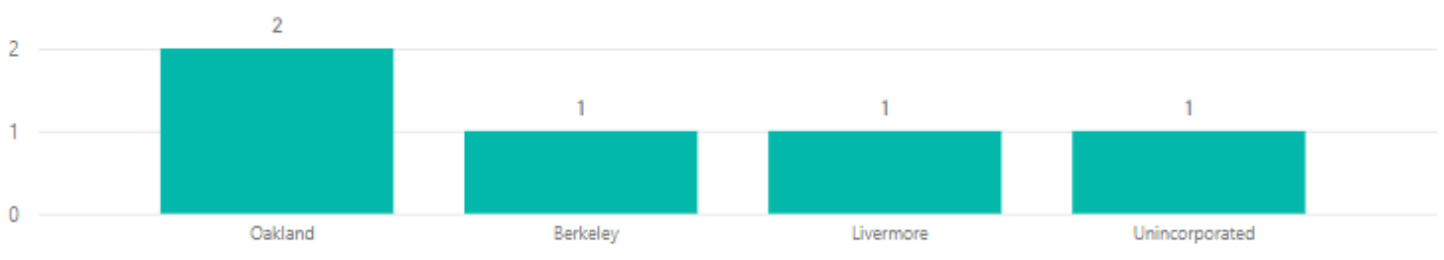
Year Over Year Comparison



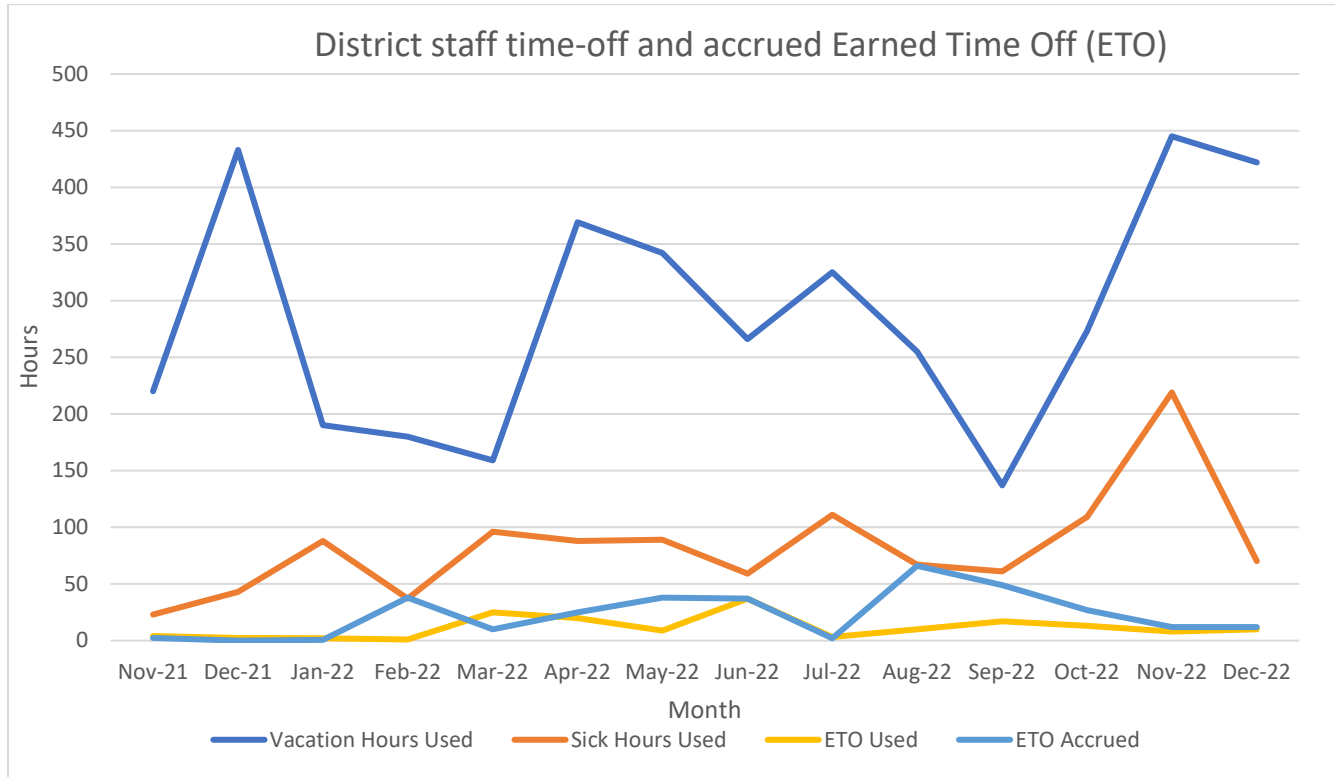
December Count by SR Type



December SR's by City

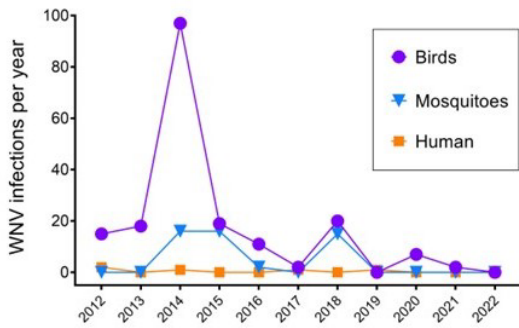


Activity Report

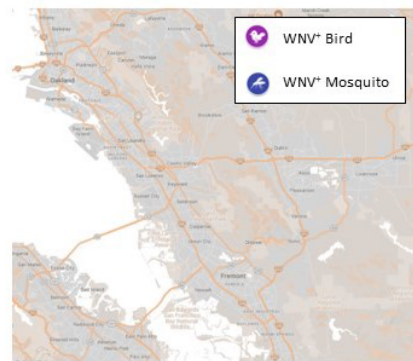


WNV Activity

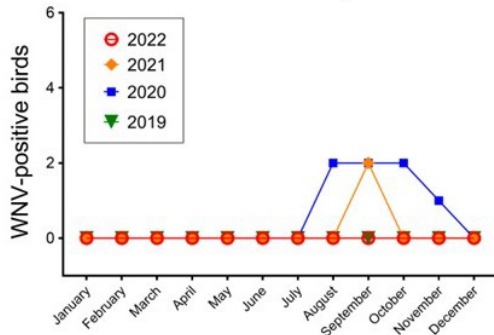
WNV infections detected in Alameda County 2012 – 2022



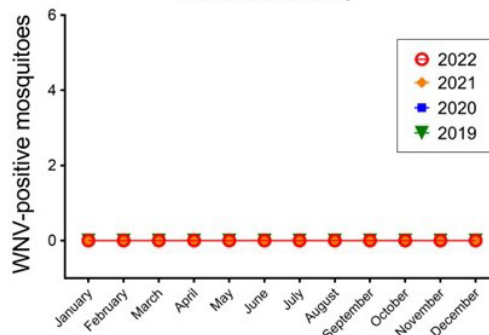
Locations of WNV-infected mosquitoes and birds in Alameda County during 2022



WNV-infected birds collected in Alameda County



WNV-infected mosquitoes collected in Alameda County



B. LAB

Summary

- *Weather.* Cold and rainy weather substantially limited adult mosquito monitoring efforts as all trap types are ineffective under such conditions.
- *Arboviruses.* The vector species of mosquito that were collected during the month were tested for the presence of West Nile virus (WNV), Saint Louis encephalitis virus (SLEV) and Western equine encephalitis virus (WEEV) and none were found to be infected with those viruses. WNV was not detected in birds during October 2022. Saint Louis encephalitis virus (SLEV) and Western equine encephalitis virus (WEEV) were not detected in Alameda County during the prior 5 years.
- *Native mosquitoes.* A total of 11 CO₂-baited encephalitis virus survey (EVS) traps were placed during December, catching 38 adult female mosquitoes (3.5 mosquitoes per trap night).
- Sentinel chicken flocks will be returned to service during mid-spring of 2023
- Invasive *Aedes* mosquitoes were not detected in Alameda County during 2022.

Arbovirus Monitoring

- WNV was not detected in birds or mosquitoes during all of 2022. WNV was last detected in birds collected in Alameda County during September 2021 (WNV Activity figure, above).
- WNV was last detected in mosquitoes during 2018 (WNV Activity figure, above). SLEV and WEEV have not been detected in the County for over a decade.
- Sentinel chicken flocks in Livermore and Newark were inactivated during the latter part of 2022, and will return to service during mid-spring of 2023.

Native Mosquito Abundance

- The following three species are the principal transmitters of WNV, SLEV and WEEV in California: *Culex pipiens* (occurs predominantly in urban settings), *Culex tarsalis* (associated with marsh and peri-urban areas), and *Culex erythrorhax* (occurs exclusively in marsh but adults can disperse into nearby communities).
- Cold temperatures and mild- to heavy rainfall during much of December limited our ability to place EVS traps. Consequently, only eleven CO₂-baited EVS traps were placed during December. A total of 38 adult female mosquitoes were collected, which was substantially lower than the prior month (Figure 1). The abundance of *Culex pipiens* and *Culex tarsalis* was substantially lower than the prior month (Figure 2 and Figure 3). *Culiseta inornata*, a species that does not transmit arboviruses to people, increased during December (Figure 3). If typical abundance patterns persist, the abundance of *Cs. inornata* is likely to increase in the coming months (Figure 3).
- Adult mosquito traps were placed in the south-western region of the county during December, and caught a limited number of mosquitoes (Figure 4).
- If the rain subsides during January of 2023, the lab will have greater opportunities to examine mosquito abundance in the field.

LAB FIGURES

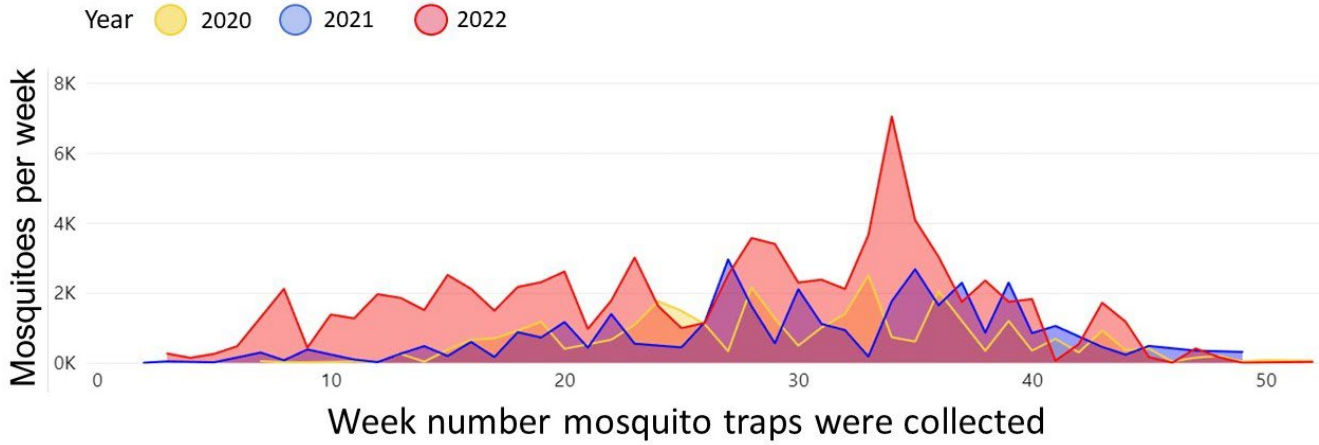


Figure 1. Mosquitoes captured in EVS CO. traps from 2020 – 2022. A total of 38 adult female mosquitoes were captured in EVS CO. traps during the month and identified to species. Week 24 was excluded from the graph because the high anomalous abundance during 2021 skewed the y-axis.

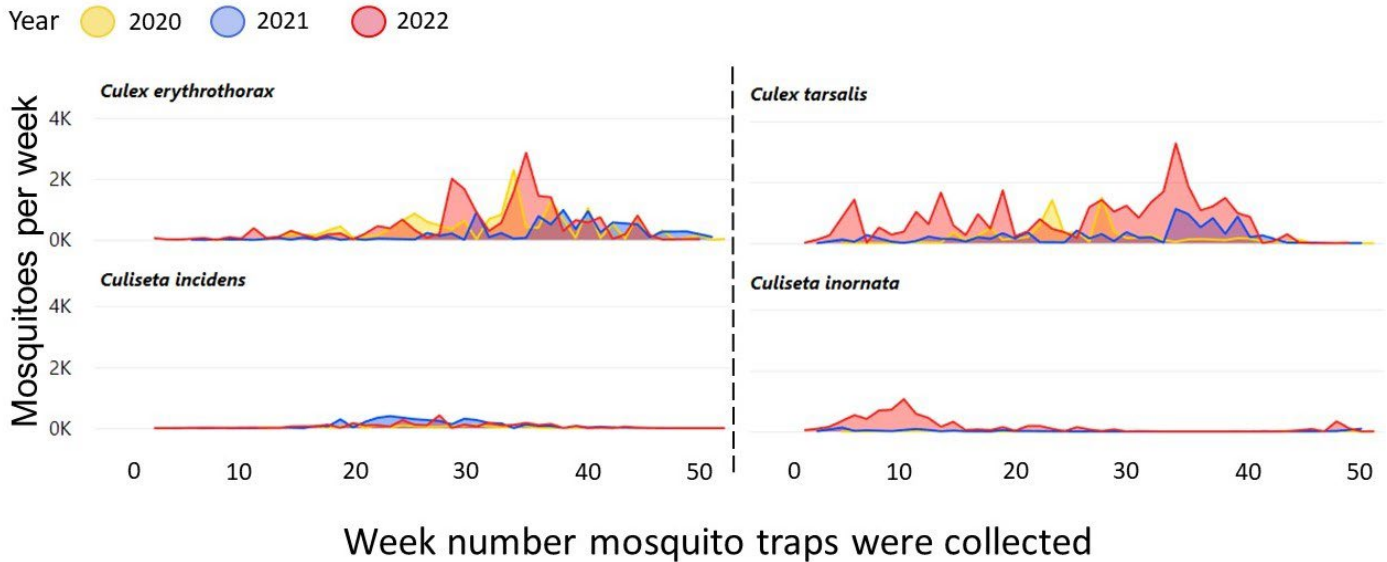


Figure 2. Weekly abundance of important mosquito species during 2020, 2021 and 2022.

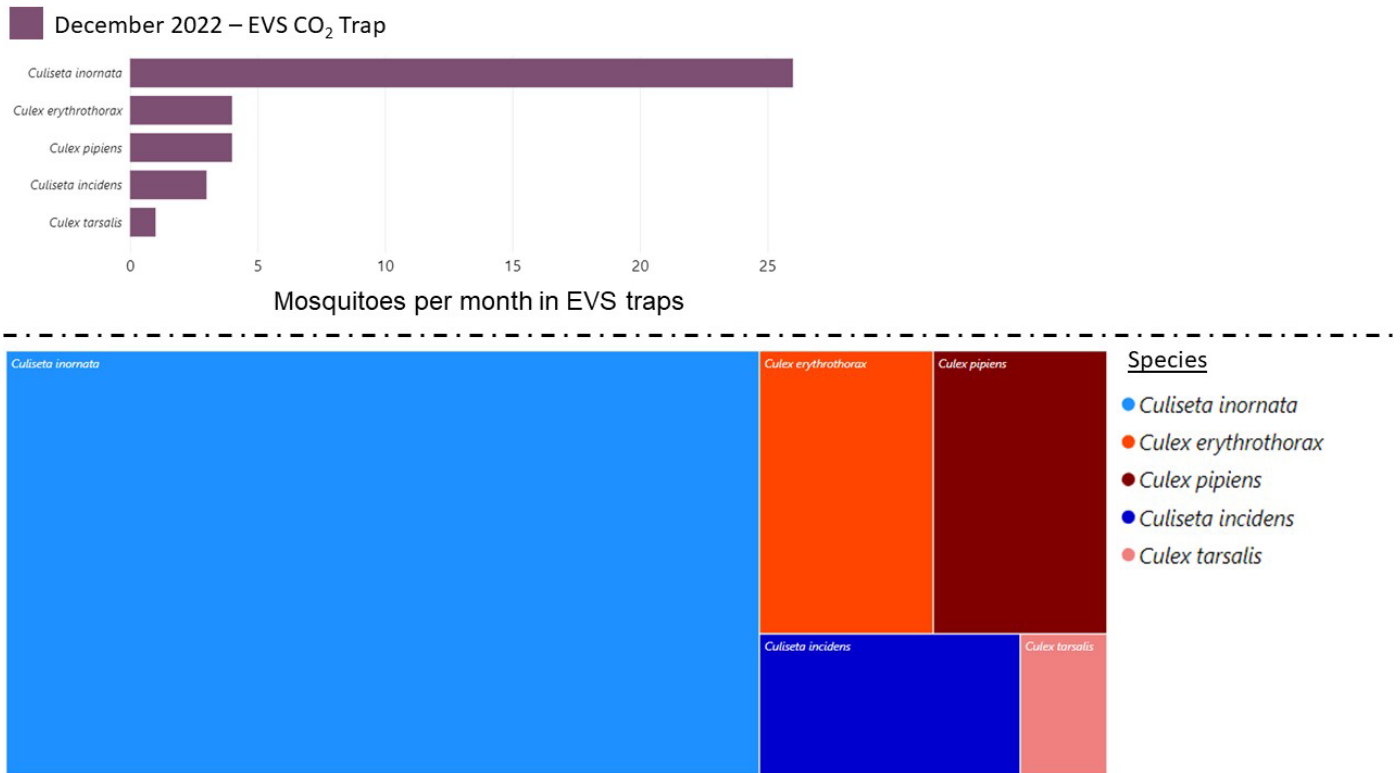


Figure 3. The most abundant species of mosquito captured using EVS CO₂ traps. Larger squares and rectangles indicate higher abundance of that species.

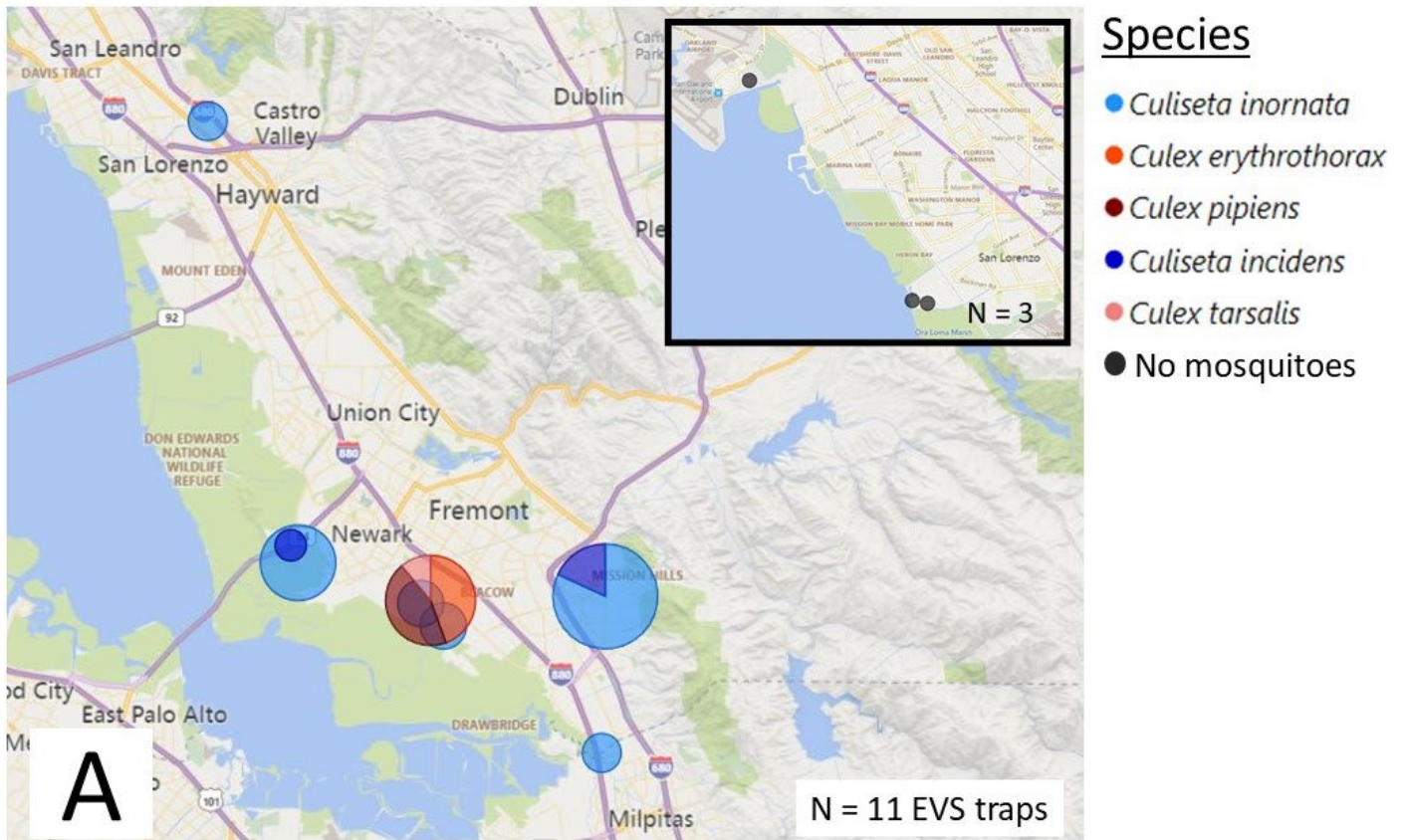


Figure 4. Mosquito abundance by trap site evaluated using EVS CO₂ traps. Pie charts over trap sites indicate the distribution of mosquito species collected at the trap site. The size of each pie chart indicates the relative number of mosquitoes at each site during the month in (A) Alameda County (the insert shows traps that were placed but did not collect mosquitoes).

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

C. PUBLIC EDUCATION

Google Analytics

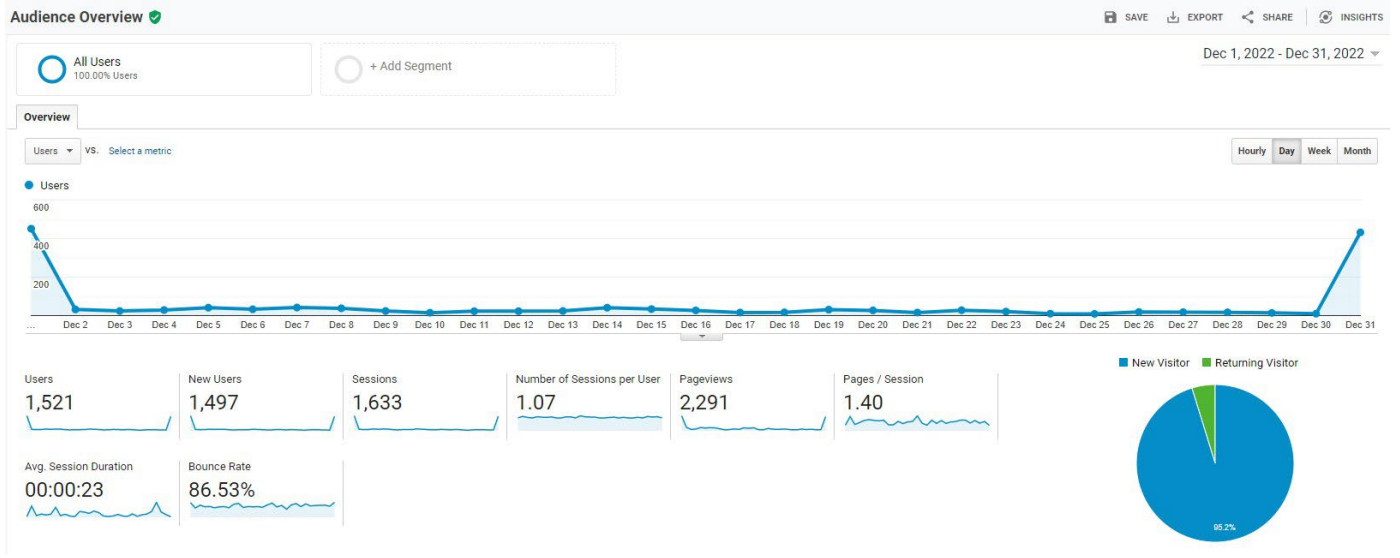


Figure 1: December website users 2022

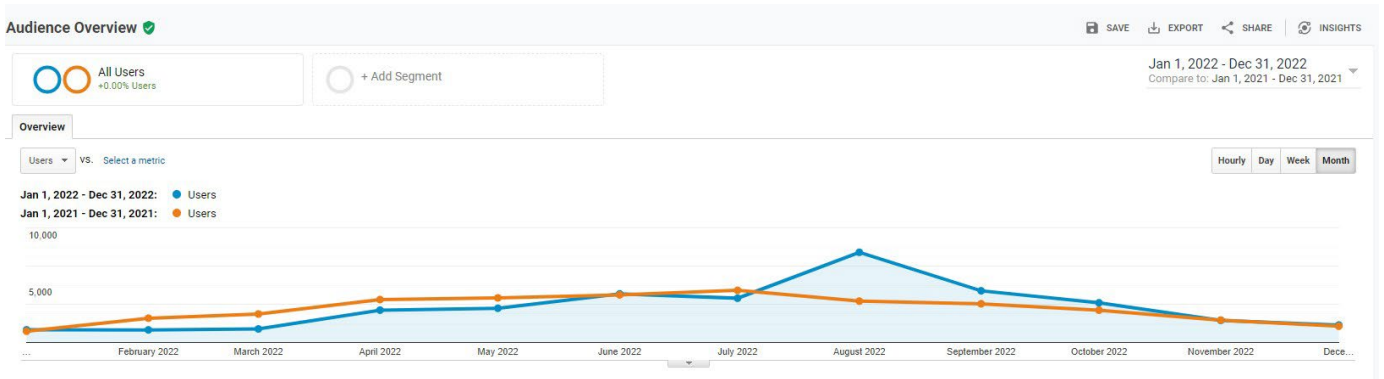
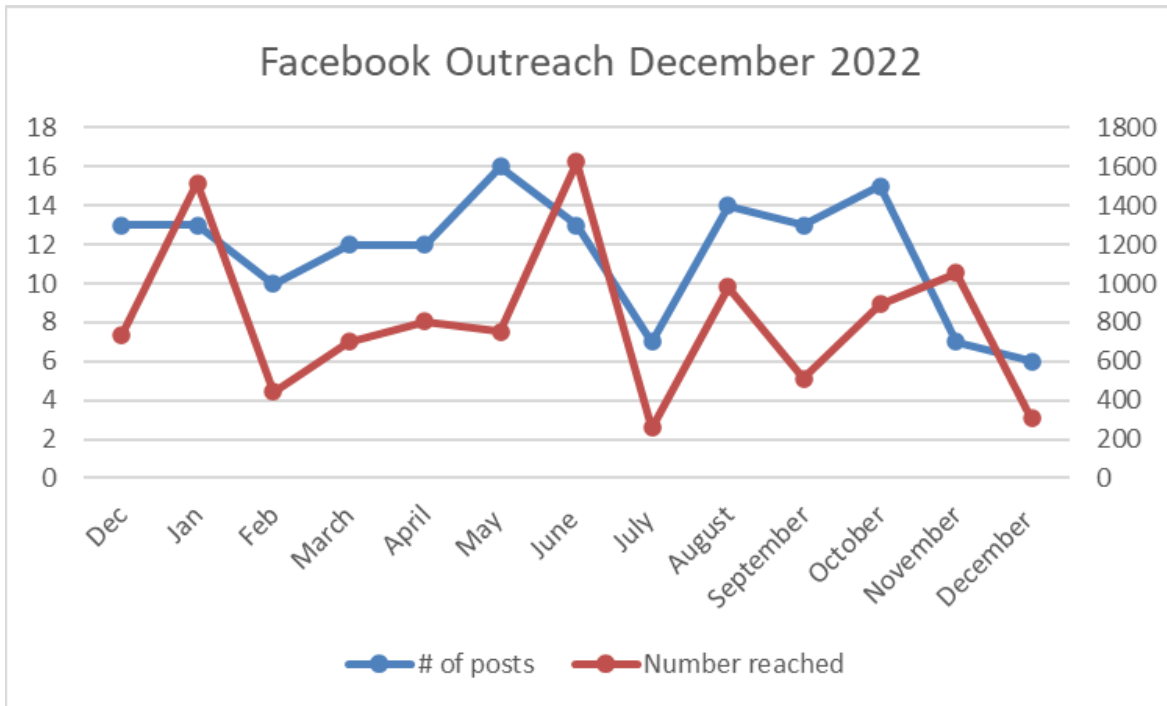


Figure 2: Website users 2022 compared to 2021

Facebook



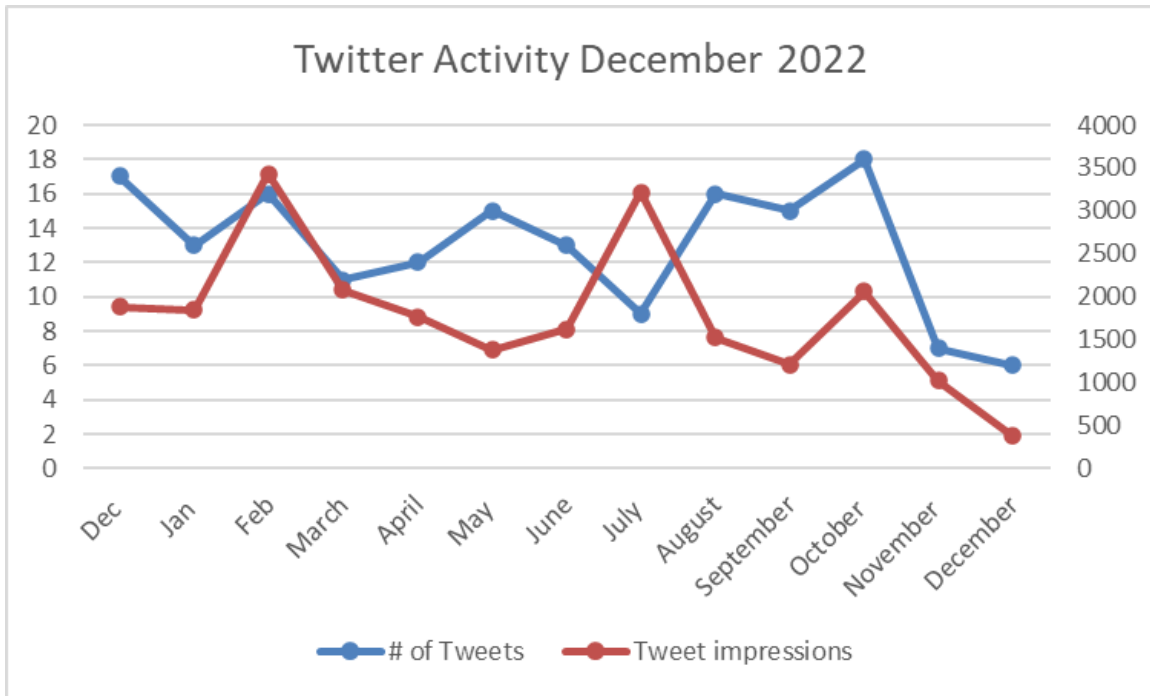
December Data: Posts-6 Reach - 360 Followers – 386 (4 added)

Board of Trustees December Meeting 2022



Top December Facebook Post: One of our traditions is to host our Board of Trustees for a December Open House dinner. It was great seeing them in person again.

Twitter

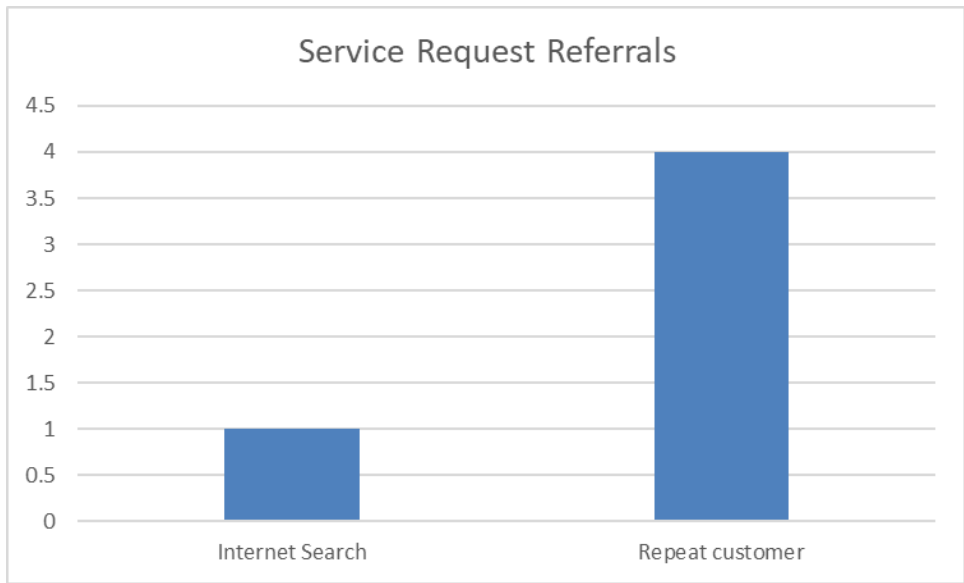


December Data: Posts – 6 Impressions – 306 Followers – 794 (1 added)

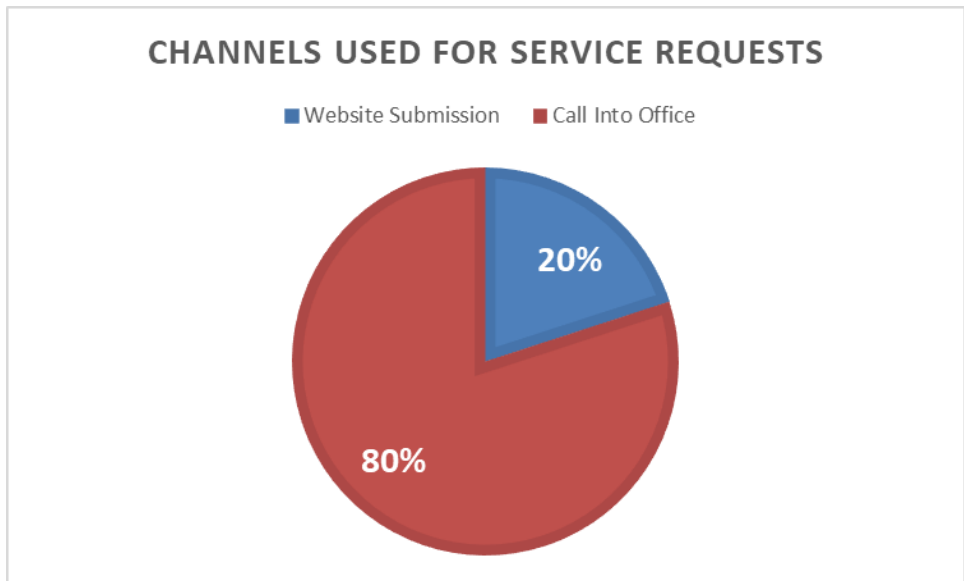


Top December 2022 Twitter Post: After a two-year hiatus due to COVID, we were excited to attend 2 parades and 15 events this past year. Our team members spoke to over 4,500 people about mosquitoes and our efforts to reduce mosquito habitats in the county. Onward to 2023!

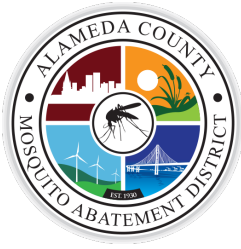
Service Request Referral Summary for December



Channels Used by Residents to Request Service



5 requests in total: 4 calls, 1 website request



23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

Trustee Anniversary Recognitions:

Board of Trustees

President

Subru Bhat

Union City

Vice-President

Victor Aguilar

San Leandro

Secretary

Cathy Roache

County at Large

Tyler Savage

Alameda

Robin López

Albany

P. Robert Beatty

Berkeley

Shawn Kumagai

Dublin

George Young

Fremont

Courtney Welch

Emeryville

Elisa Márquez

Hayward

Steven Cox

Livermore

Jan O. Washburn

Oakland

Eric Hentschke

Newark

Hope Salzer

Piedmont

Valerie Arkin

Pleasanton

Ryan Clausnitzer

General Manager

Background:

ACMAD is pleased to recognize and thank the following Trustees on their anniversaries in the month of January

Trustee	City	Years of Service	Anniversary Date
Eric Hentschke	Newark	7	January 14th
Subru Bhat	Union City	5	January 9th

* Per District Policy §107.1, Staff and Trustees are awarded a pewter belt buckle engraved with the District logo for their 5-year anniversary.