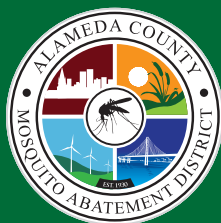
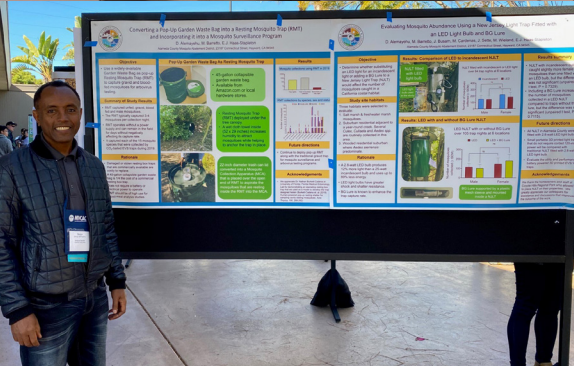


COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED
JUNE 30, 2020



**ALAMEDA COUNTY
MOSQUITO ABATEMENT DISTRICT**

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

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

**PREPARED BY:
FINANCE DEPARTMENT**

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
Comprehensive Annual Financial Report
For the Year Ended June 30, 2020**

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
Comprehensive Annual Financial Report
For the Year Ended June 30, 2020**

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Board of Trustees

President

Wendi Poulson
Alameda

Vice-President

Robert Beatty
Berkeley

Secretary

Betsy Cooley
Emeryville

Cathy Roache

County at Large

Shawn Kumagai

Dublin

George Young

Fremont

Elisa Márquez

Hayward

James N. Doggett

Livermore

Jan O. Washburn

Oakland

Eric Hentschke

Newark

Andrew Mingst

Piedmont

Julie Testa

Pleasanton

Victor Aguilar

San Leandro

Subru Bhat

Union City

Ryan Clausnitzer

General Manager

01/05/2021

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) first Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2020, 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 that is 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 CAFR provides an analysis of the District’s financial position, informs the readers about the services the District 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, 2020, 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.

Generally Accepted Accounting Principles GAAP require that management provide 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.

Overview of the Comprehensive Annual Financial Report

This report contains three sections:

- Introduction – includes this letter of transmittal, directory of Board of Trustees and Executive Staff, and an organizational chart.
- Financial Section – includes the Independent Auditor’s Report, MD&A, the Government-wide financial statements, and required supplementary information.
- Statistical Section – includes information on financial trends, demographic and economic conditions, and multi-year comparative operational data.

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 in over ten years. While mosquito control techniques, regulations that monitor our activities, and the public sector financial situations have changed in the past 90 years, the District’s dedication and effectiveness has not.

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

A Trustee serves a two-year term and can be reappointed. The Board meets monthly, every second Wednesday, at 5:00pm.

ACMAD prioritizes improving the health and comfort of the residents of Alameda County. ACMAD employs 17 full-time staff with an average of six seasonal employees, but due to COVID-19, only one seasonal staff was employed during 2020.

Short Term Financial Planning

The District received most of its funding by property taxes and 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. While battling the COVID- 19 pandemic, all staff at the District have continued to provide mosquito control services 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): Public Health Emergency, CAMP: Repair and Replace, CAMP: Operating reserve and CAMP: Capital reserve. 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 upon reviewing the annual budget, if any significant change is expected to happen from a designated fund, and when a fund balance is less than the established target fund level for a specific designated fund.

Strategic Plan

In 2018, 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
- Knowledgeable
- Professional

Our goals for 2019-20

1. Run financial models on future revenue and expenditure predictions.
2. Transfer operating funds to an interest earning account.
3. Reevaluate benefit packages during next memorandum of understanding via a 3rd party.
4. Create a staff community outreach full-time position.
5. Implement an electronic data, inventory, and service program for assets.
6. Complete the integration of new adulticide hardware and software to existing spray unit.
7. Research and deploy physical offsite backup plan for District data.
8. Create dashboards and live data analyses of current and future data.
9. Use drone to evaluate water accumulation on land surfaces.
10. Evaluate adult mosquito abundance in catch basins.
11. Evaluate efficacy of supplemental chemical attractants with adjust mosquito traps.
12. Conduct review of the ACMAD invasive *Aedes* response plan.
13. Analyze the field operation's supervisor position and duties and succession planning.
14. Enhance District relations and collaboration with regulatory agencies, wetland restoration groups, and land management agencies.

Awards and Acknowledgements

This is the first year that the District will be submitting the Comprehensive Annual Financial Report to the Governmental Financial Officers Association. By submitting the CAFR we will be checking off one of our goals in our strategic plan.

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.

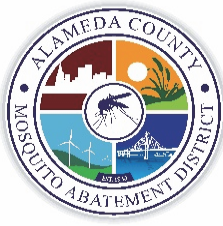
Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Ryan Clausnitzer', with a stylized flourish at the end.

Ryan Clausnitzer
General Manager

A handwritten signature in black ink, appearing to read 'Michelle Robles', written in a cursive style.

Michelle Robles
Accounting Associate



ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
Serving the public since 1930

Board of Trustees as of June 30, 2020

Wendi Poulson - City of Alameda
P. Robert Beatty - City of Berkeley
Betsy Cooley - City of Emeryville
Cathy Roache - County-at-Large
Shawn Kumagai - City of Dublin
George Young - City of Fremont
Elisa Marquez - City of Hayward

James N. Doggett - City of Livermore
Eric Hentschke - City of Newark
Jan O. Washburn - City of Oakland
Andrew Mingst - City of Piedmont
Julie Testa - City of Pleasanton
Victor Aguilar - City of San Leandro
Subru Bhat - City of Union City

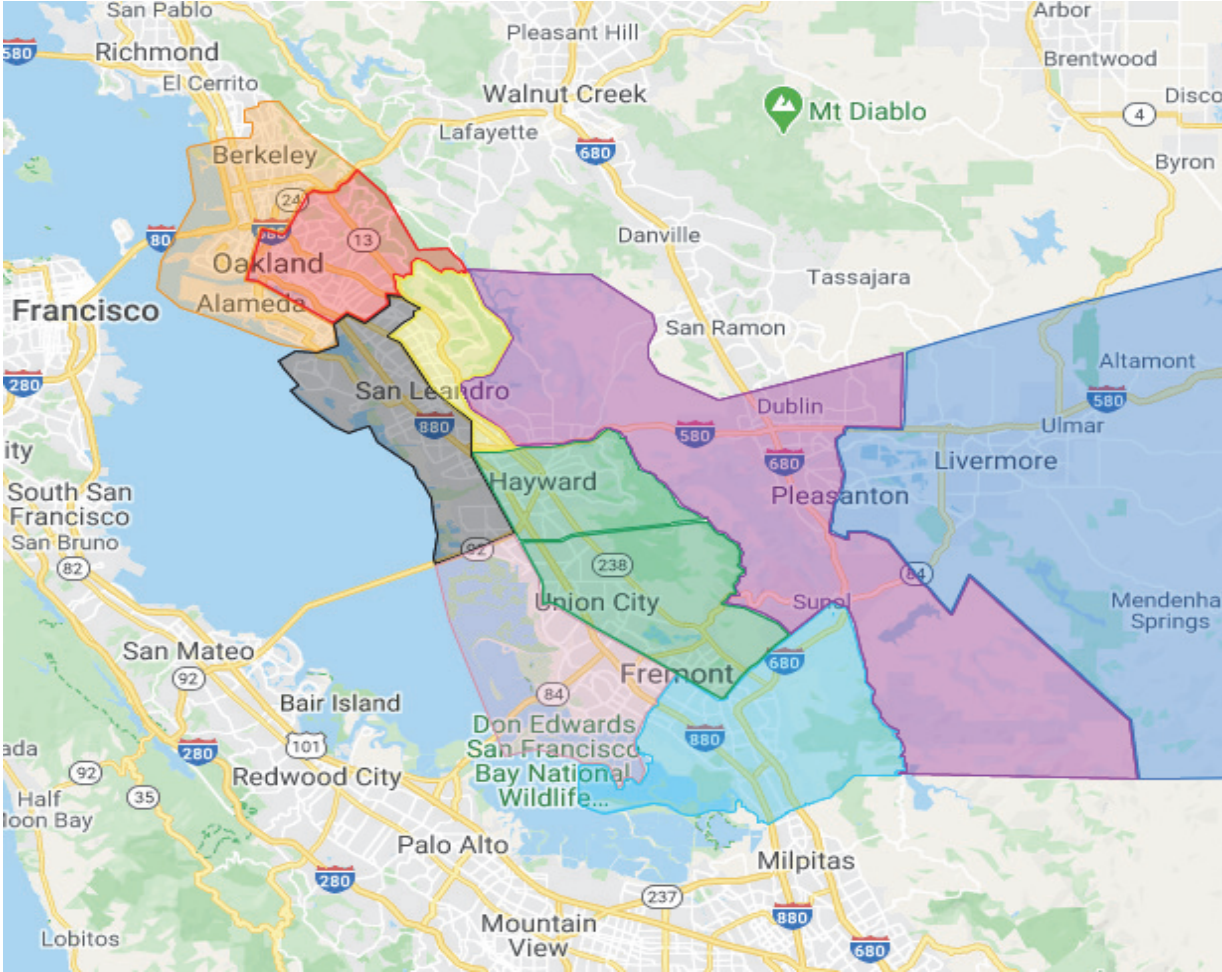
Executive Staff as of June 30, 2020

General Manager
Accounting Associate

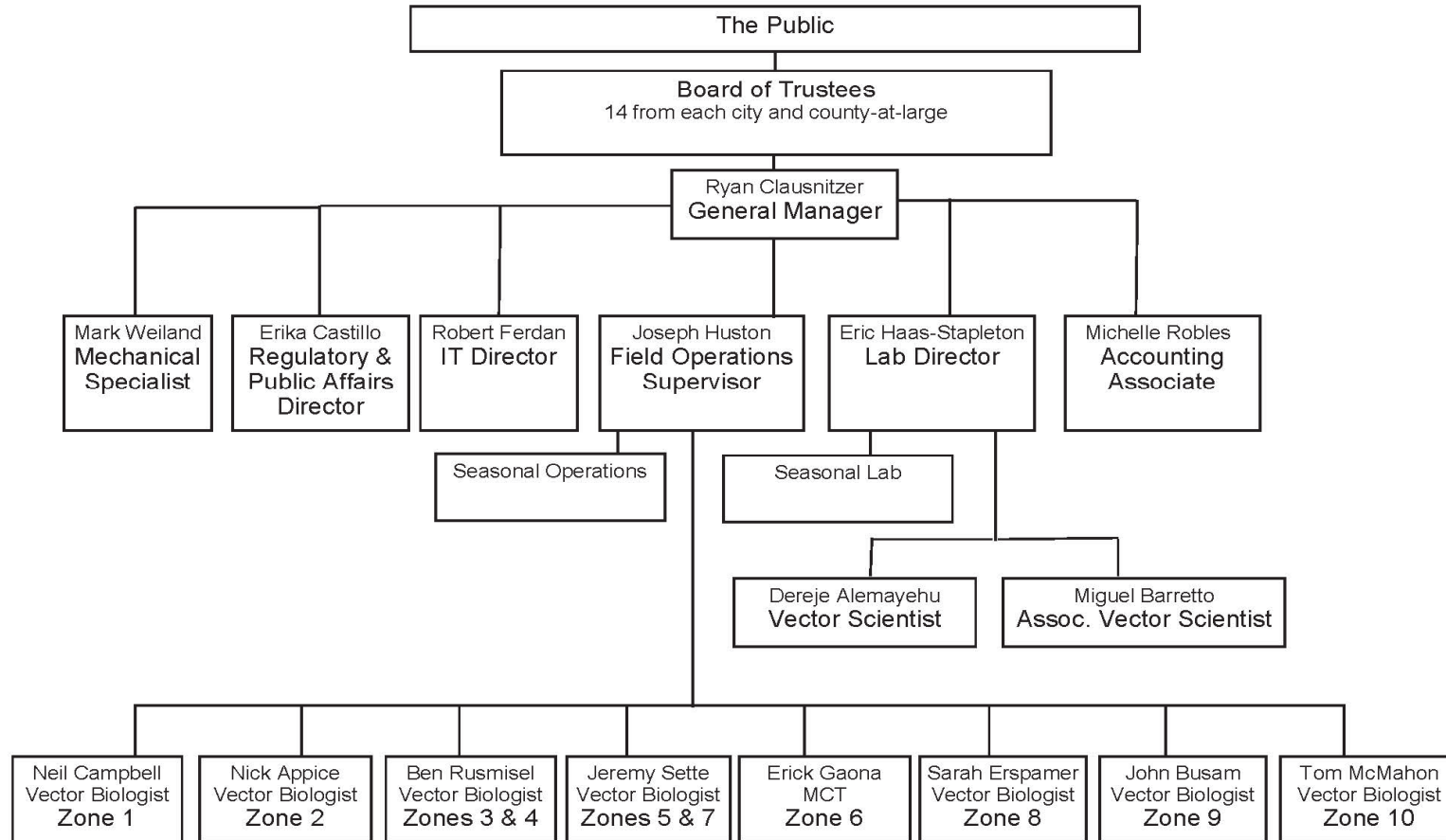
Ryan Clausnitzer
Michelle Robles

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

Service Area Map with Cities Served



Alameda County Mosquito Abatement District-2020



Revised 6.30.2020

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Alameda County Mosquito Abatement District
Hayward, California

Report on Financial Statements

We have audited the basic financial statements of the governmental activities and the fiduciary fund of the Alameda County Mosquito Abatement District (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the fiduciary fund of the Alameda County Mosquito Abatement District, as of June 30, 2020, and the respective changes in financial position thereof and the budgetary comparisons listed as part of the basic financial statements for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and other Required Supplementary Information related tables be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Maze + Associates

Pleasant Hill, California
January 5, 2021

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2020
(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, 2020. 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, 2020
(Unaudited)

The Government-wide Financial Statements

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

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

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

Fund Financial Statements

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

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

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

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

Fiduciary Funds

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

Analyses of Major Funds

Governmental Funds

General Fund revenues increased by \$224,153 this fiscal year.

General Fund expenditures were \$4,186,842 an increase of \$199,020 from the prior year.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2020
 (Unaudited)

Governmental Activities

	<u>Governmental Net Position</u>	
	Governmental Activities	
	2020	2019
<u>Assets</u>		
Current and other assets	\$ 9,107,233	\$ 8,157,216
Non-current assets	4,433,104	3,543,259
Total assets	13,540,337	11,700,475
Deferred outflows of resources	1,056,534	1,208,279
<u>Liabilities</u>		
Current liabilities	355,867	353,088
Long-term liabilities	3,277,554	2,952,714
Total liabilities	3,633,421	3,305,802
Deferred inflows of resources	1,221,450	242,290
<u>Net Position</u>		
Net investment in capital assets	2,609,548	2,852,921
Unrestricted	7,132,452	6,507,741
Total net position	\$ 9,742,000	\$ 9,360,662

The District's governmental net position amounted to \$9,742,000 as of June 30, 2020, an increase of \$381,338 from 2019. The District's net position as of June 30, 2020 is comprised of the following:

- Cash and investments of \$9,107,233
- Capital assets of \$2,609,548 net of depreciation charges, which includes all the District's capital assets used in governmental activities.
- Net OPEB assets of \$1,823,556 an increase of \$1,133,218 from \$690,338 due to implementation of GASB 75.
- Liabilities, including accounts payable of \$155,577, compensated absences of \$200,290, and net pension liability of \$3,277,554
- Net position invested in capital assets, net of related debt, of \$2,609,548 representing the District's investment in capital assets used in Governmental Activities, net of amounts borrowed to finance that investment. The District has no long-term debt.
- Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements or restrictions. The District had \$7,132,452 of unrestricted net position as of June 30, 2020.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2020
 (Unaudited)

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	
	2020	2019
<u>Expenses</u>		
Mosquito control	\$ 4,765,364	\$ 3,240,678
Total expenses	4,765,364	3,240,678
<u>Program Revenues</u>		
Charges for Services-Special Assessment	1,951,959	1,939,212
<u>General Revenue</u>		
Property Taxes	2,502,132	2,325,861
Redevelopment distributions	297,598	250,284
Governmental aid (Homeowners Property Tax Relief, State Subvention)	16,055	16,138
Transfer from OPEB trust	-	-
Miscellaneous	202,459	223,566
Interest income	176,499	167,488
Total revenues	5,146,702	4,922,549
Change in net position	\$ 381,338	\$ 1,681,871

As Table 2 above shows, all the District's fiscal year 2020 governmental revenue of \$5,146,702 came from program revenues and general revenues such as taxes and interest.

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

Capital Assets

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

Debt Administration

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

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2020
(Unaudited)

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

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ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities
ASSETS	
Current assets:	
Cash and investments (Note 3)	\$9,107,233
Total current assets	9,107,233
Non current assets:	
Capital assets, nondepreciable (Note 4)	61,406
Capital assets, depreciable, net of accumulated depreciation (Note 4)	2,548,142
Net OPEB asset (Note 9)	1,823,556
Total non current assets	4,433,104
Total Assets	13,540,337
DEFERRED OUTFLOWS OF RESOURCES	
Pension related (Note 8)	1,056,534
Total deferred outflows of resources	1,056,534
LIABILITIES	
Current liabilities:	
Accounts payable	155,577
Compensated absences (Note 2F)	200,290
Total current liabilities	355,867
Non current liabilities:	
Net pension liability (Note 8)	3,277,554
Total non current liabilities	3,277,554
Total liabilities	3,633,421
DEFERRED INFLOWS OF RESOURCES	
Pension related (Note 8)	289,664
OPEB related (Note 9)	931,786
Total deferred inflows of resources	1,221,450
NET POSITION (Note 2J)	
Net investment in capital assets	2,609,548
Unrestricted	7,132,452
Total Net Position	\$9,742,000

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Change in Net Position
			Governmental Activities
Governmental Activities:			
District operations	\$4,765,364	\$1,951,959	(\$2,813,405)
Total Governmental Activities	\$4,765,364	\$1,951,959	(2,813,405)
General revenues:			
Property taxes			2,502,132
Redevelopment agency property tax increment			297,598
Government aid tax			16,055
Interest			176,499
Miscellaneous			202,459
Total General Revenues			3,194,743
Change in Net Position			381,338
Net Position - Beginning			9,360,662
Net Position - Ending			\$9,742,000

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 GOVERNMENTAL FUND - GENERAL FUND
 BALANCE SHEET
 JUNE 30, 2020

ASSETS

Cash and investments (Note 3)	\$9,107,233
Total Assets	\$9,107,233

LIABILITIES

Accounts payable	\$155,577
Total Liabilities	155,577

FUND BALANCES

Assigned for capital projects	3,580,662
Assigned for dry period cash	5,370,994
Total Fund Balances	8,951,656
Total Liabilities and Fund Balances	\$9,107,233

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, 2020

Total fund balances reported on the governmental funds balance sheet	\$8,951,656
<p>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:</p>	
CAPITAL ASSETS	
Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.	2,609,548
DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES	
Deferred outflows of resources - pension related	1,056,534
Deferred inflows of resources - pension related	(289,664)
Deferred inflows of resources - OPEB related	(931,786)
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	(200,290)
Collective net pension liability	(3,277,554)
Net OPEB asset	<u>1,823,556</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$9,742,000</u></u>

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2020

REVENUES	
Property taxes	\$2,502,132
Redevelopment agency property tax increment	297,598
Special assessments	1,951,959
Government aid tax (Homeowners Property Tax Relief, State Subvention)	16,055
Interest	176,499
Miscellaneous	202,459
Total Revenues	5,146,702
EXPENDITURES	
Salaries and fringe benefits	2,854,468
Materials, supplies and services	867,982
Capital outlay	464,392
Total Expenditures	4,186,842
NET CHANGE IN FUND BALANCE	959,860
BEGINNING FUND BALANCE	\$7,991,796
ENDING FUND BALANCE	\$8,951,656

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, 2020

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	\$959,860
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.	(243,373)
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	(12,622)
Pension expense, net of deferred inflows and outflows	(573,769)
Salary and benefit expenses related to OPEB	251,242
	251,242
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$381,338

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, 2020

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Property taxes	\$2,494,800	\$2,502,132	\$7,332
Redevelopment agency property tax increment		297,598	297,598
Special assessments	1,986,806	1,951,959	(34,847)
Governmental aid (Homeowners Property Tax Relief, State Subvention)		16,055	16,055
Interest	30,000	176,499	146,499
Miscellaneous	<u>193,630</u>	<u>202,459</u>	<u>8,829</u>
Total Revenues	<u>4,705,236</u>	<u>5,146,702</u>	<u>441,466</u>
EXPENDITURES			
Salaries and fringe benefits	2,929,215	2,854,468	74,747
Materials, supplies and services	1,109,081	867,982	241,099
Capital outlay	<u>431,249</u>	<u>464,392</u>	<u>(33,143)</u>
Total Expenditures	<u>4,469,545</u>	<u>4,186,842</u>	<u>282,703</u>
EXCESS (DEFICIENCY) OF REVENUES OVER REVENUES	<u>\$235,691</u>	959,860	<u>\$724,169</u>
BEGINNING FUND BALANCE		<u>\$7,991,796</u>	
ENDING FUND BALANCE		<u>\$8,951,656</u>	

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 FIDUCIARY ACTIVITIES
 STATEMENT OF FIDUCIARY NET POSITION
 OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND
 JUNE 30, 2020

ASSETS	<u>OPEB Trust Fund</u>
Cash and cash equivalents (Note 3)	\$11,176
Investments, at fair value (Note 3):	
Equity mutual funds	2,170,142
Fixed income mutual funds	<u>2,321,320</u>
Total Assets	<u><u>\$4,502,638</u></u>
NET POSITION	
Net position restricted for Other Post-Employment Benefits	<u>\$4,502,638</u>
Total net position	<u><u>\$4,502,638</u></u>

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
OPEB TRUST FUND
STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

ADDITIONS	
Investment income:	
Interest and dividends	\$107,807
Net increase in fair value investments	<u>177,480</u>
Total additions	<u>285,287</u>
DEDUCTIONS	
Benefits	170,667
Administrative expense	<u>2,934</u>
Total deductions	<u>173,601</u>
NET CHANGE IN FUND BALANCE	111,686
NET POSITION RESTRICTED FOR OTHER POST-EMPLOYMENT BENEFITS	
BEGINNING OF YEAR	<u>\$4,390,952</u>
END OF YEAR	<u><u>\$4,502,638</u></u>

See accompanying notes to financial statements

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

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.¹

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, 2020, 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, 2020**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Government-wide Financial Statements

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

Fund Financial Statements

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

The District reports the following major governmental fund:

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

Fiduciary Fund Types

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

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

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

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3) Use of Estimates:

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

C. Budget and Budgetary Accounting

The District annually adopts a budget for its General Fund to be effective July 1 for the ensuing fiscal year. The District's Board may amend the budget by resolution during the fiscal year and approves all budgetary transfers.

D. Fair Value Measurements

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

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

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

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

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Capital Assets

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

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

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

F. Compensated Absences

All vacation pay is accrued when incurred. Employee compensated absences hours are capped at 400 hours. The District's accrued vacation was \$200,290 as of June 30, 2020.

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.

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Fund Equity

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

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

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

Committed fund balance includes amounts whose use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level of decision making authority. The Board of 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.

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

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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:

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.

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.

NOTE 3 – CASH AND INVESTMENTS

Cash and investments consisted of the following as of June 30, 2020:

	Carrying Value
Governmental Activities:	
Pooled cash and investments	\$355,411
California Local Agency Investment Fund	2,765,189
Cash with VCJPA	374,772
Cash in Bank of America	106,914
Camp	3,571,650
PARS	1,631,978
Bank of the West	301,319
Total cash and investments	\$9,107,233
 Fiduciary Funds:	
Carrying Value	
Money market mutual funds	\$11,176
Equity mutual funds	2,170,142
Bond mutual funds	2,321,320
Total cash and investments	\$4,502,638

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.

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 3 – CASH AND INVESTMENTS (Continued)

A. Custodial Credit Risk – Deposits

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

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

B. Investments

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

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

The District voluntarily participates in LAIF (Local Agency Investment Fund), regulated under Section 16429 of the State Government Code. LAIF allows local agencies such as the District to participate in a Pooled Money Investment Account managed by the State Treasurer Office and overseen by the Pooled Money Investment Board and the State Treasurer Investment Committee. A Local Agency Investment Advisory Board oversees LAIF. The fair value of the District's position in the pool is the same as the value of its pool shares. The total amount invested by all public agencies in LAIF, as of June 30, 2020 was approximately \$31.1 billion. The District had a contractual withdrawal value of \$2,765,189 in LAIF. At June 30, 2020, these investments matured in an average of 191 days.

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, 2020, these investments matured in an average of 53 days. As of June 30, 2020, the investments had an ending balance of \$3,571,650.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 3 – CASH AND INVESTMENTS (Continued)

C. Investments of the Fiduciary-Type Activities

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

Asset Class	Target Allocation
Mutual Funds - Equity	48.20%
Mutual Funds - Fixed Income	51.60%
Other	0.20%
Total	100.00%

Rate of Return. For the year ended June 30, 2020, the annual money-weighted rate of return on the Trust's investments, net of investment expense, was 6.54%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

D. Custodial Credit Risk – Investments

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. The Trust's investment policy requires all securities to be held by a third party custodian designated by the Trust's Board. The investment policy also provides that this risk be mitigated by investing in investment grade securities and by diversifying the investment portfolio. As of June 30, 2020, no investments were exposed to custodial credit risk.

E. Concentration of Credit Risk

The Trust's investment policy requires diversification of the investment portfolio to minimize risk of loss resulting from over-concentration in a particular type of security, risk factor, issuer or maturity. As of June 30, 2020, 48% of the funds' assets were held in equity mutual funds and 52% in fixed income mutual funds.

F. Fair Value Hierarchy

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 3 – CASH AND INVESTMENTS (Continued)

The following is a summary of the fair value hierarchy of the fair value of investments of the District as of June 30, 2020:

Governmental Activities:	Level 2	Total
Pooled cash and investments	\$355,411	\$355,411
<i>Investments Exempt from Fair value Hierarchy:</i>		
California Local Agency Investment Fund		2,765,189
CAMP		3,571,650
PARS		1,631,978
Cash with VCJPA		374,772
Cash in bank		408,233
Total cash and investments	\$355,411	\$9,107,233
Other Post-Employment Benefit Trust:	Level 2	Total
<i>Investments Measured at Amortized Cost:</i>		
Equity mutual funds		\$2,170,142
Bond mutual funds		2,321,320
Money market mutual funds		11,176
Total investments		\$4,502,638

As of June 30, 2020, the District had \$355,411 of cash and investments pooled with the County that is classified in Level 2 of the fair value hierarchy. The fair value of the pooled investment fund is provided by the County Treasurer and is valued using quoted prices for identical instruments in markets that are not active. Fair value is defined as the quoted market value on the last trading day of the period. These prices are obtained from various pricing sources.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 3 – CASH AND INVESTMENTS (Continued)

G. Interest Rate Risk

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

	Investment Maturity (In Years)			Investment Rating
	Fair Value	Less than 1	1-5	
Governmental Activities:				
Pooled cash and investments	\$355,411	\$213,247	\$142,164	AA
California Local Agency Investment Fund	2,765,189	2,765,189		Not rated
Cash with VCJPA	374,772	374,772		Not rated
Cash in Bank of America	106,914	106,914		Not rated
Bank of the West	301,319	301,319		
CAMP	3,571,650	3,571,650		
PARS	1,631,978	1,631,978		
Total cash and investments	<u>\$9,107,233</u>	<u>\$8,965,069</u>	<u>\$142,164</u>	
Other Post-Employment Benefit Trust:				
Money market mutual funds	\$11,176	\$11,176		AA
Equity mutual funds	2,170,142	2,170,142		Not rated
Bond mutual funds	2,321,320	2,321,320		Not rated
Total cash and investments	<u>\$4,502,638</u>	<u>\$4,502,638</u>		

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 4 – CAPITAL ASSETS

An analysis of capital assets at June 30, 2020, is as follows:

	Balance June 30, 2019	Additions	Retirements	Transfers	Balance June 30, 2020	NBV June 30, 2020
<i>Governmental activities</i>						
Capital assets not being depreciated:						
Land	\$61,406				\$61,406	\$61,406
Construction in progress	\$329,927			(\$329,927)		
Total capital assets not being depreciated	391,333			(329,927)	61,406	\$61,406
Capital assets being depreciated:						
Structures and improvements	4,430,691			\$329,927	4,760,618	\$2,275,351
Machinery and equipment	1,733,785	\$60,198	(\$42,124)		1,751,859	272,791
Total capital assets being depreciated	6,164,476	60,198	(42,124)	329,927	6,512,477	\$2,548,142
Less accumulated depreciation for:						
Structures and improvements	(2,347,540)	(137,727)			(2,485,267)	
Machinery and equipment	(1,355,348)	(165,844)	42,124		(1,479,068)	
Total accumulated depreciation	(3,702,888)	(303,571)	42,124		(3,964,335)	
Total depreciable assets	2,461,588	(\$243,373)		\$329,927	2,548,142	
Total capital assets - net of depreciation	\$2,852,921				\$2,609,548	

NOTE 5 – ACCRUED VACATION

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The amount of accumulated vacation totaled \$200,290 and \$187,668 at June 30, 2020 and 2019, respectively.

NOTE 6 – PROPERTY TAX LEVY, COLLECTIONS AND MAXIMUM RATES

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

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

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

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

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

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

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

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

NOTE 7 – SELF-INSURANCE AND JOINT POWERS AGENCY

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

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

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

The District also participates in a pool for general liability coverage. The program covers comprehensive, general, errors and omissions, and automobile liability. The program covers individual claims for the first \$1,000,000 and purchases excess insurance from \$1,000,000 to \$10,000,000.

Annual premiums are deposited in the District's separate Liability Account at the VCJPA. The account is reduced by the District's share of all program claim settlement, excess insurance premiums and related administrative expenses. Five years after the end of each fiscal year, the VCJPA will make a retroactive adjustment to refund/ collect any remaining balance/ deficit in the District's account. While the District's ultimate share of liability claim settlement and related administrative expenses is uncertain, the District's management does not believe it will have a material impact on the District's basic financial statements. The \$374,772 in deposit with the VCJPA as of June 30, 2020, 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, 2020**

NOTE 8 – 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, 2020, 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	10.87%	7.07%

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 \$187,056 in fiscal year 2020, as shown in the table above.

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 8 – CALPERS PENSION PLAN (Continued)

For the year ended June 30, 2020 the District contributed \$378,833 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, 2020, the District reported a net pension liability of \$3,277,554 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, 2019, 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, 2018 rolled forward to June 30, 2019 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, 2018 and 2019 was as follows:

	Miscellaneous
Proportion - June 30, 2018	0.078%
Proportion - June 30, 2019	0.082%
Change - Increase (Decrease)	0.004%

For the year ended June 30, 2020, the District recognized pension expense of \$237,905. At June 30, 2020, 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	\$378,833	
Differences between expected and actual experience	227,640	(\$17,637)
Changes of assumptions	156,289	(55,403)
Change in proportion and differences between employer contributions and proportionate share of contributions	293,772	(159,322)
Net difference between projected and actual earnings on pension plan investments		(57,302)
Total	\$1,056,534	(\$289,664)

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 8 – CALPERS PENSION PLAN (Continued)

The \$378,833 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, 2021. 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 <u>June 30</u>	Annual <u>Amortization</u>
2021	\$345,937
2022	11,168
2023	19,353
2024	11,579
Thereafter	

Actuarial Assumptions – For the measurement period ended June 30, 2019, the total pension liability was determined by rolling forward the June 30, 2018 total pension liability. The June 30, 2019 total pension liability was based on the following actuarial methods and assumptions for both benefit tiers.

	Miscellaneous
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
 Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
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 (2)
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) Net of pension plan investment and administrative expenses, including inflation.

(2) The Mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report that can be found on the CalPERS website.

All the other actuarial assumptions used in the June 30, 2019 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.

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 8 – CALPERS PENSION PLAN (Continued)

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 best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of 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 rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 8 – CALPERS PENSION PLAN (Continued)

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 CAFR, 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.

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

	<u>Miscellaneous</u>
1% Decrease	6.15%
Net Pension Liability	\$5,226,969
Current Discount Rate	7.15%
Net Pension Liability	\$3,277,554
1% Increase	8.15%
Net Pension Liability	\$1,668,451

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 9 – 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 single employer defined benefit health care plan. The defined benefit post-employment healthcare plan provides medical benefits to eligible District employees who retire from the District at age 50 or older, are eligible for a CalPERS pension, and have been employed by the District for at least 10 years. The District's OPEB Trust is shown as a fiduciary fund in this financial report.

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, 2020, the District's plan paid approximately \$163,355 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, 2020:

Active employees		17
Inactive employees or beneficiaries currently receiving benefit payments		15
Total		32

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 9 – 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, 2020 and the total OPEB liability was determined by an actuarial valuation dated July 1, 2019 that was rolled forward using standard update procedures to determine the total liability as of June 30, 2020, based on the following actuarial methods and assumptions:

	Actuarial Assumptions	
Valuation Date		July 01, 2019
Measurement Date		June 30, 2020
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 on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.	
Medical Cost Trend Rate	5.90 percent for 2020; 5.80 percent for 2021; 5.70 percent for 2022; and decreasing 0.10 percent per year to an ultimate rate of 5.00 percent for 2029 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, 2020**

NOTE 9 – 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, 2019	\$3,700,614	\$4,390,952	(\$690,338)
Changes Recognized for the Measurement Period:			
Service Cost	104,418		104,418
Interest on the total OPEB liability	157,133		157,133
Changes in benefit terms			
Differences between expected and actual experience	(928,071)		(928,071)
Changes of assumptions	(163,933)		(163,933)
Contributions from the employer		20,412	(20,412)
Net investment income		285,287	(285,287)
Trustee fees		(2,934)	2,934
Administrative expenses			
Benefit payments	(191,079)	(191,079)	
Net changes	(1,021,532)	111,686	(1,133,218)
Balance at June 30, 2020	<u>\$2,679,082</u>	<u>\$4,502,638</u>	<u>(\$1,823,556)</u>

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

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

Net OPEB Liability/(Asset)		
Discount Rate -1%	Discount Rate	Discount Rate +1%
(5.00%)	(6.00%)	(7.00%)
(\$1,488,976)	(\$1,823,556)	(\$2,102,920)

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020**

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

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%)
(\$2,128,957)	(\$1,823,556)	(\$1,451,914)

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$230,830. At June 30, 2020, the District reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Difference between expected and actual experience	(\$746,096)
Changes in assumptions or other inputs	(131,789)
Net differences between projected and actual earnings on plan investments	(53,901)
Total	(\$931,786)

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
2021	(\$233,970)
2022	(233,970)
2023	(223,528)
2024	(218,907)
2025	(21,411)

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 10 – DEFERRED COMPENSATION PLAN

The District employees may defer a portion of their compensation under a District sponsored Deferred Compensation Plan (the Plan) created in accordance with Internal Revenue Code Section 457. Under this Plan, participants are not taxed on the deferred portion of the compensation until it is distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan. A total of 17 employees' deferred compensation during the fiscal year ended June 30, 2020.

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	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>
Plan's proportion of the Net Pension Liability (Asset)	0.0309%	0.0780%	0.0760%	0.0783%	0.0023%	0.0038%
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
Plan's Covered Payroll	\$1,287,185	\$1,467,683	\$1,580,981	\$1,588,441	\$1,744,412	\$1,894,209
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%
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%

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
Actuarially determined contribution	\$152,526	\$205,340	\$136,053	\$317,084	\$310,838	\$378,833
Contributions in relation to the actuarially determined contributions	(152,526)	(205,340)	(136,053)	(317,084)	(\$310,838)	(\$378,833)
Contribution deficiency (excess)	<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>
 Contributions as a percentage of covered payroll	 11.85%	 13.99%	 8.61%	 18.18%	 16.41%	 19.13%

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

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Single 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>
Total OPEB Liability			
Service Cost	\$150,088	\$154,591	\$104,418
Interest	200,500	207,352	157,133
Changes in benefit terms			
Differences between expected and actual experience			(928,071)
Changes of assumptions			(163,933)
Benefit payments	<u>(241,589)</u>	<u>(231,032)</u>	<u>(191,079)</u>
Net change in total OPEB liability	108,999	130,911	(1,021,532)
Total OPEB liability - beginning	<u>3,460,704</u>	<u>3,569,703</u>	<u>3,700,614</u>
Total OPEB liability - ending (a)	<u><u>\$3,569,703</u></u>	<u><u>\$3,700,614</u></u>	<u><u>\$2,679,082</u></u>
 Plan fiduciary net position			
Contributions - employer	\$63,129	\$60,365	\$20,412
Contributions - employee			
Net investment income	299,763	284,866	285,286
Trustee fees		(2,851)	(2,934)
Administrative expense	(2,769)	(6,765)	
Benefit payments	<u>(241,589)</u>	<u>(231,032)</u>	<u>(191,079)</u>
Net change in plan fiduciary net position	118,534	104,583	111,685
Plan fiduciary net position - beginning	<u>4,167,835</u>	<u>4,286,369</u>	<u>4,390,952</u>
Plan fiduciary net position - ending (b)	<u><u>\$4,286,369</u></u>	<u><u>\$4,390,952</u></u>	<u><u>\$4,502,637</u></u>
 Net OPEB liability/(asset) - ending (a)-(b)	<u><u>(\$716,666)</u></u>	<u><u>(\$690,338)</u></u>	<u><u>(\$1,823,555)</u></u>
 Plan fiduciary net position as a percentage of the total OPEB liability/(asset)	120.08%	118.65%	168.07%
 Covered-employee payroll	\$1,744,412	\$1,894,209	\$1,980,518
 Net OPEB liability/(asset) as a percentage of covered-employee payroll	<u><u>-41.08%</u></u>	<u><u>-36.44%</u></u>	<u><u>-92.07%</u></u>

* Fiscal year 2018 was the first year of implementation.

SCHEDULE OF CONTRIBUTIONS
Single Employer Defined Benefit Health Care Plan
 Last 10 fiscal years*

Fiscal Year Ended June 30,	2018	2019	2020
Actuarially determined contribution	\$113,347	\$117,354	\$18,076
Contributions in relation to the actuarially determined contribution	<u>113,347</u>	<u>117,354</u>	<u>18,076</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered-employee payroll	<u>\$1,744,412</u>	<u>\$1,894,209</u>	<u>\$1,980,518</u>
Contributions as a percentage of covered-employee payroll	6.50%	6.20%	0.91%

Notes to Schedule

Valuation date: July 1, 2019

* Fiscal year 2018 was the first year of implementation.

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STATISTICAL SECTION

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<u>Governmental Activities</u>										
Net Investment in Capital Assets	\$2,609,548	\$2,852,921	\$2,748,806	\$2,604,121	\$2,560,129	\$2,689,391	\$2,667,980	\$2,716,349	\$2,819,684	\$2,890,813
Unrestricted	7,132,452	6,507,741	4,929,985	5,317,714	5,244,509	2,769,101	3,519,647	3,263,459	3,468,738	2,829,400
Total Governmental Activities Net Position	\$9,742,000	\$9,360,662	\$7,678,791	\$7,921,835	\$7,804,638	\$5,458,492	\$6,187,627	\$5,979,808	\$6,288,422	\$5,720,213
<u>Primary Government</u>										
Net Investment in Capital Assets	\$2,609,548	\$2,852,921	\$2,748,806	\$2,604,121	\$2,560,129	\$2,689,391	\$2,667,980	\$2,716,349	\$2,819,684	\$2,890,813
Unrestricted	7,132,452	6,507,741	4,929,985	5,317,714	5,244,509	2,769,101	3,519,647	3,263,459	3,468,738	2,829,400
Total Primary Government Net Position	\$9,742,000	\$9,360,662	\$7,678,791	\$7,921,835	\$7,804,638	\$5,458,492	\$6,187,627	\$5,979,808	\$6,288,422	\$5,720,213

Source: District Financial Statements

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Net Position, Beginning balance.	\$9,360,662	\$7,678,791	\$7,921,835	\$7,804,638	\$5,458,498	\$6,187,627	\$5,979,808	\$6,288,422	\$5,720,213	\$6,022,691
Position Restatement	-	-	(1,292,101)	-	1,510,343	(2,473,538)	-	-	-	-
Restated Net Position	9,360,662	7,678,791	6,629,734	7,804,638	6,968,841	3,714,089	5,979,808	6,288,422	5,720,213	6,022,691
Expenses										
Mosquito Control	4,765,364	3,240,678	3,574,293	4,249,706	3,345,034	2,260,635	2,691,497	2,692,751	3,043,522	3,766,418
OPEB trust contribution	-	-	-	-	-	-	800,000	500,000	-	-
Retirement unfunded liability costs	-	-	-	-	-	-	-	825,406	-	-
General Revenues										
Property Taxes	2,502,132	2,325,861	2,054,129	2,029,078	1,892,482	1,732,006	1,597,083	1,521,578	1,494,741	1,556,812
Redevelopment distributions	297,598	250,284	236,382	180,474	171,178	172,346	165,563	261,117	184,951	-
Special assessments	1,951,959	1,939,212	2,026,453	1,916,198	1,903,257	1,899,118	1,886,169	1,884,115	1,874,350	1,884,298
Governmental aid	16,055	16,138	16,220	15,954	15,662	15,714	15,924	15,948	25,137	-
Transfer from OPEB	-	-	-	170,219	149,986	133,188	-	-	-	-
Miscellaneous	202,459	223,566	264,661	20,824	20,963	13,942	24,619	12,201	18,632	8,210
Interest income	176,499	167,488	25,505	34,156	27,303	38,724	9,958	14,582	13,920	14,618
Total General Revenue	5,146,702	4,922,549	4,623,350	4,366,903	4,180,831	4,005,038	3,699,316	3,709,541	3,611,731	3,463,938
Total Revenue	5,146,702	4,922,549	4,623,350	4,366,903	4,180,831	4,005,038	3,699,316	3,709,541	3,611,731	3,463,938
Total Expenses	4,765,364	3,240,678	3,574,293	4,249,706	3,345,034	2,260,635	3,491,497	4,018,157	3,043,522	3,766,418
Change in Net Position	381,338	1,681,871	1,049,057	117,197	835,797	1,744,403	207,819	(308,616)	568,209	(302,480)
Net position, Ending balance.	\$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	\$5,720,213

Source: District Financial Statements

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Assigned										
Assigned for capital projects	\$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	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 emergency	-	-	-	-	-	361,485	361,485	361,485	-	-
Assigned for insurance	-	-	-	-	-	476,530	476,530	220,342	\$195,631	\$178,590
Unassigned	-	-	-	-	-	-	-	-	3,273,107	2,650,810
Total Fund Balances	\$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	\$2,829,400

Source: District Financial Statements

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Beginning Fund Balance	\$7,991,796	\$7,057,069	\$6,413,511	\$5,526,318	\$4,377,750	\$3,519,647	\$3,263,459	\$3,468,738	\$2,829,400	
<u>Revenues</u>										
Property taxes	2,502,132	2,325,861	2,054,129	2,029,078	1,892,482	1,732,006	1,597,083	1,521,578	1,664,394	1,556,812
Redevelopment distributions	297,598	250,284	236,382	180,474	171,178	172,346	165,563	261,117	-	-
Special assessments	1,951,959	1,939,212	2,026,453	1,916,198	1,903,257	1,899,118	1,886,169	1,884,115	1,874,350	1,860,144
Government aid	16,055	16,138	16,220	15,954	15,662	15,714	15,924	15,948	40,435	24,154
Transfer from OPEB trust	-	-	-	170,219	149,986	133,188	-	-	-	-
Interest	176,499	167,488	25,505	34,156	27,303	13,942	9,958	14,582	13,920	14,618
Miscellaneous	202,459	223,566	264,661	20,824	20,963	38,724	24,619	12,201	18,632	8,210
Total Revenues	5,146,702	4,922,549	4,623,350	4,366,903	4,180,831	4,005,038	3,699,316	3,709,541	3,611,731	3,463,938
<u>Expenditures</u>										
Salaries and fringe benefits	2,854,468	2,683,156	2,480,037	2,369,690	2,133,833	2,086,888	1,950,547	1,915,545	2,398,153	3,374,696
Materials, supplies, and services	867,982	886,491	999,776	833,192	780,944	807,706	556,992	574,833	491,167	464,007
Capital outlay	464,392	418,175	499,979	276,828	117,486	252,341	135,589	99,037	83,073	62,918
Retirement unfunded liability costs	-	-	-	-	-	-	-	825,406	-	-
OPEB trust contribution	-	-	-	-	-	-	800,000	500,000	-	-
Debt service	-	-	-	-	-	-	-	-	-	108,724
Total Expenditures	4,186,842	3,987,822	3,979,792	3,479,710	3,032,263	3,146,935	3,443,128	3,914,821	2,972,393	4,010,345
Net change in Fund Balance	959,860	934,727	643,558	887,193	1,148,568	858,103	256,188	(205,280)	639,338	(546,407)
Beginning Fund Balance	7,991,796	7,057,069	6,413,511	5,526,318	4,377,750	3,519,647	3,263,459	3,468,739	2,829,400	3,375,807
Ending Fund Balance	\$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	\$2,829,400

Source: District Financial Statements

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
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	4,430,691	4,529,023	4,379,435	4,128,158	4,057,720	3,929,444	3,922,905	3,917,057	3,899,983
Machinery and equipment	1,751,859	1,733,785	1,553,075	1,278,766	1,254,255	1,210,447	1,103,859	997,083	904,730	838,731
Total Capital Assets	6,512,477	6,164,476	6,082,098	5,658,201	5,382,413	5,268,167	5,033,303	4,919,988	4,821,787	4,738,714
Accumulated Depreciation	(3,964,335)	(3,702,888)	(3,394,698)	(3,115,486)	(2,883,690)	(2,640,182)	(2,426,729)	(2,265,045)	(2,063,509)	(1,909,307)
Total Capital Assets, net of depreciation	\$2,609,548	\$2,852,921	\$2,748,806	\$2,604,121	\$2,560,129	\$2,689,391	\$2,667,980	\$2,716,349	\$2,819,684	\$2,890,813

Source: District Financial Statements

**Alameda County Mosquito Abatement District
Principal Employers
Year 2020 and 2011**

Employer	Business Type	2020			2011		
		Number of Employees	Rank	Percentage of County	Number of Employees	Rank	Percentage of County
Kaiser Permanente Medical Group	Health Care	34,819	1	4.25	-	20+	-
Tesla	Electric Vehicle Manufacturer	10,000	2	1.22	-	20+	-
Safeway Inc.	Grocery	9,796	3	1.20	4,268	7	0.64
County of Alameda	Local Government	9,588	4	1.17	8,843	2	1.33
Sutter Health	Health Care	9,377	5	1.15	-	20+	-
John Muir Health	Health Care	6,012	6	0.73	-	20+	-
Chevron Corp.	Energy Production	5,186	7	0.63	-	20+	-
PG&E Corp.	Energy Production	5,100	8	0.62	-	20+	-
Wells Fargo Bank	Financial Services	4,589	9	0.56	-	20+	-
Workday	Enterprise Cloud Applications	4,565	10	0.56	-	20+	-
Total		99,032		12.09	13,111		1.97
				%			%

Source: Auditor- Controller, County of Alameda

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

Fiscal Year	Population	Personal Income	Personal Income (Per Capita)	Unemployment Rate ²
2011	1,517,756	\$75,908,145	\$49,617	10.5%
2012	1,530,176	85,017,099	54,683	9.1%
2013	1,548,681	85,173,987	53,798	7.6%
2014	1,573,254	90,631,392	56,261	5.9%
2015	1,599,888	-	-	4.9%
2016	1,627,865	-	-	4.5%
2017	1,638,215	101,370,460	61,879	3.9%
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	13.5%

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

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

Source: Employment Development Department Labor Market
State of California Department of Finance
U.S Department of Commerce, Bureau of Economic Analysis

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 2,327,545	\$ 2,264,442	97.29	\$ 58,281	\$ 2,322,723	99.8
2012	2,358,081	2,300,192	97.55	52,058	2,352,251	99.8
2013	2,402,703	2,359,713	98.21	39,898	2,399,612	99.9
2014	2,539,344	2,503,557	98.59	33,569	2,537,126	99.9
2015	2,711,822	2,675,977	98.68	29,621	2,705,598	99.8
2016	2,880,728	2,840,578	98.61	36,069	2,876,646	99.9
2017	3,082,262	3,040,805	98.65	37,041	3,077,845	99.9
2018	3,350,221	3,313,841	98.91	32,344	3,346,186	99.9
2019	3,618,407	3,581,759	98.99	32,427	3,614,187	99.9
2020	3,896,168	3,847,811	98.76			

Source: Auditor- Controller, County of Alameda

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
District Manager	1	1	1	1	1	1	1	1	1	1
Accountant	1	1	1	1	2	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
Field Operations	9	10	9	9	9	9	8	8	8	8
Lab	3	3	3	2	2	2	2	1	1	1
Mechanic	1	1	1	1	1	1	1	1	1	1
Total	17	18	17	16	17	16	15	14	14	14

Source: District Biennial Report

**Alameda County Mosquito Abatement District
Largest Secured Taxpayers
Year 2020 and 2011**

Taxpayer	June 30, 2020.			June 30, 2011.		
	Secured Assessed Value	Rank	% of total	Secured Assessed Value	Rank	% of total
Tesla Motors Inc.	\$ 2,656,010	1	0.89 %	\$ -		
Pacific Gas & Electric Co.	2,337,950	2	0.78	1,469,411	1	0.80 %
Kaiser Foundation Hospitals	678,582	3	0.23	374,940	4	0.20
Kaiser Foundation Health Plan	408,220	4	0.14	354,243	5	0.19
Russell City Energy Company, LLC	379,500	5	0.13			
Bayer Healthcare LLC	361,038	6	0.12	277,564	7	0.15
BMR Gateway Boulevard LLC	359,439	7	0.12			
BRE Properties Inc	348,979	8	0.12			
5616 Bay Street Investors LLC	325,837	9	0.11			
PSB Northern California Industrial Portfolio LLC	315,045	10	0.11			
New United Motor Manufacturing, Inc				1,014,085	2	0.55
Pacific Bell Telephone Co				377,180	3	0.20
Catellus Development Corporation				329,014	6	0.18
SCI Limited Partnership I				264,228	8	0.14
Northern California Industrial Portfolio Inc				263,336	9	0.14
SA Challenger Inc				253,310	10	0.14
	\$ 8,170,600		2.75 %	\$ 4,977,311		2.69 %

Source: Auditor - Controller, County of Alameda

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

<u>Fiscal Year</u>	<u>County General</u>	<u>County Special Districts</u>	<u>Local Special Districts</u>	<u>Agency Districts</u>	<u>Schools</u>	<u>Cities</u>	<u>Total</u>
2011	1.0000 %	0.0052 %	0.0017	0.0179 %	0.1163 %	0.0582 %	1.1993 %
2012	1.0000	0.0063	0.0018	0.0176	0.1273	0.0584	1.2114
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

1 - The total reflects the approved Proposition 13 provisions that limit the tax levy to 1 percent.

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 Property	Less: Tax- Exept Property	Total Taxable Assessed Value	Total Direct Tax Rate
2011	\$ 137,082,662	\$ 26,746,547	\$ 19,385,756	\$ 1,435,643	\$ 2,450,098	\$ 14,454,882	\$ 5,793,021	\$ 195,762,567	1.00 %
2012	138,442,842	27,114,991	18,540,107	1,412,736	2,506,623	14,447,692	6,560,413	195,904,578	1.00
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	3,298,031	17,548,323	9,106,096	274,363,265	1.00
2019	215,427,058	36,553,521	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

Source: Auditor - Controller, County of Alameda

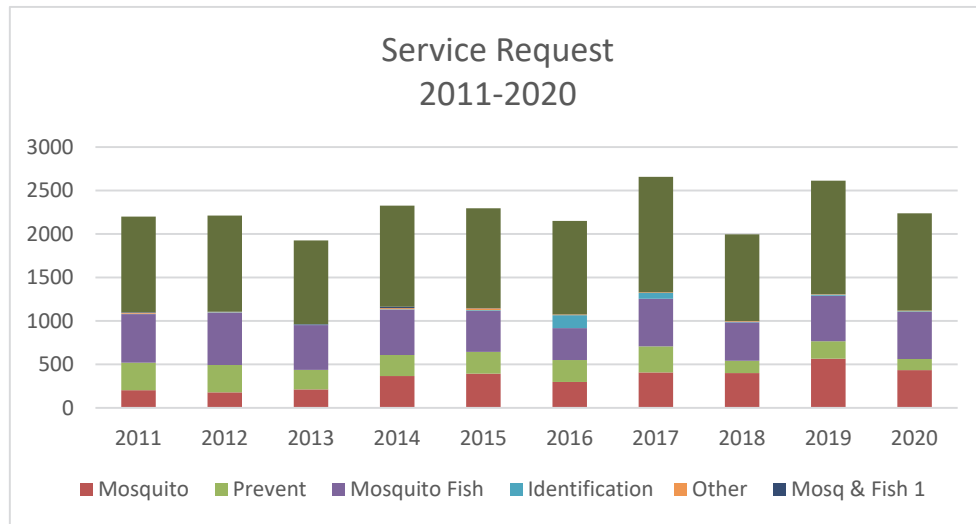
**Alameda County Mosquito Abatement District
Performance Measures
2011 - 2020**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Surveillance for Mosquitoes										
Number of New Jersey Light Traps Collected	480	410	442	541	557	746	686	916	734	234
Number of CO2 Traps Collected	43	51	23	131	837	967	1553	1934	1507	1057
Number of Oviposition Traps Collected	0	0	0	10	1156	420	2730	6671	673	3444
Treatments										
Number of Sources Treated	-	-	-	-	10,397	11,608	8,092	9,794	9,834	9,445
Number of Catchbasins Treated	-	-	-	-	-	-	4,439	38,851	34,506	38,449
Surveillance for West Nile Virus										
Number of Human Cases	0	2	0	1	0	0	1	0	0	0
Number of Mosquito Collections Tested	202	82	60	213	388	165	1748	1451	1353	547
Number of Mosquito Collections positive for WNV	0	0	0	16	16	2	0	15	0	0
Number of Birds Tested	49	118	77	166	82	51	39	80	83	118
Number of Bird Cases	0	15	18	97	19	11	2	20	0	7
Number of Sentinel Chickens Maintained	14	0	21	21	0	0	0	0	0	7

Source: District Database

This is the first year that the District is compiling a Comprehensive Annual Financial Report, some information prior to 2015 is not available. Each year, the data history will increase until the 10 year presentation is displayed

**Alameda County Mosquito Abatement District
Service Request
2011 through 2020**



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Service :										
Mosquito	203	179	212	366	393	298	407	400	566	434
Prevent	317	314	225	242	251	252	300	142	200	128
Mosquito Fish	559	602	515	522	472	367	548	442	524	541
Identification	4	6	4	5	9	150	68	7	12	9
Other	10	3	1	13	20	7	6	7	5	7
Mosq & Fish ¹	7	2	6	15	3	1	-	-	-	-
Total	1,100	1,106	963	1,163	1,148	1,075	1,329	998	1,307	1,119

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

Source: District's Database