

**AGENDA**  
1086<sup>th</sup> MEETING OF THE BOARD OF TRUSTEES  
OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
JANUARY 13TH, 2021

---

TIME: 5:00 P.M.  
PLACE: Teleconference Only, **see below**  
TRUSTEES: Wendi Poulson President, City of Alameda  
P. Robert Beatty, Vice-President, City of Berkeley  
Betsy Cooley, Secretary, City of Emeryville  
Cathy Roache, County-at-Large  
Preston Jordan, City of Albany  
Shawn Kumagai, City of Dublin  
George Young, City of Fremont  
Elisa Márquez, City of Hayward  
City of Livermore, vacant  
Eric Hentschke, City of Newark  
Jan O. Washburn, City of Oakland  
Andrew Mingst, City of Piedmont  
Julie Testa, City of Pleasanton  
City of San Leandro, vacant  
Subru Bhat, City of Union City

1. Call to order.
2. Roll call.
3. President Poulson invites any member of the public to speak at this time on any issue relevant to the District. (Each individual is limited to three minutes).
4. Introduction of new Board Members from the cities of Albany & Livermore (Information only)
5. Approval of the minutes of the 1085<sup>th</sup> Regular Meeting held December 9<sup>th</sup>, 2020 (**Board action required**)
6. Approval of the minutes of the Special Meeting held December 9<sup>th</sup>, 2020 (**Board action required**)
7. Election of Board Officers. Gavel transfer from President Poulson to the newly elected President. (**Board action required**)
8. Resolution 1086-1 honoring City of Livermore Trustee James N. Doggett (**Board action required**)
9. Presentation of the Financial Audit and Memorandum on Internal Controls for Fiscal Year 2019-20 by Maze & Associates. (**Board Action Required**)
10. Presentation and approval of ACMAD Strategic Plan 2021-2023 (**Board action required**)
11. Review of 2021 ACMAD Board Meeting and Holiday Calendar (Information only)

12. Review Committee Assignments for 2021 (Information only)

13. Financial Reports as of December 31<sup>st</sup>, 2020: (Information only).

- a. Check Register
- b. Income Statement
- c. Investments, reserves, and cash report
- d. Balance Sheet

14. Presentation of the Monthly Staff Report (Information only).

15. Presentation of the Manager's Report (Information only).

- a. Trustee Anniversaries
- b. ACSDA upcoming meetings
- c. CSDA's January Take Action Brief
- d. MVCAC Annual Conference interest: virtual only February 1<sup>st</sup> to 3<sup>rd</sup>, 2021
- e. Form 700 FFPP Conflict of Interest Report
- f. Training set to expire: AB 1234: Kumagai, Testa; AB1825: Washburn, Young
- g. Field staff directed to work remotely in the afternoon of 1/6/2021 due to possible civil unrest.

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

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

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

19. Adjournment.

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

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

**IMPORANT NOTICE REGARDING COVID-19 AND TELECONFERENCED MEETINGS:**

Based on the mandates by the Governor in Executive Order 33-20 and the County Public Health Officer to shelter in place and the guidance from the CDC, to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not open to the public at this time.
- The meeting will be conducted via teleconference using Zoom. (See Executive Order 29-20)
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

**HOW TO OBSERVE THE MEETING:**

**Telephone:** Listen to the meeting live by calling Zoom at **(669) 900-6833**

Enter the **Meeting ID#** 816 4706 8698 followed by the pound (#) key.

**Computer:** Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/81647068698>

**Mobile:** Log in through the Zoom mobile app on a smartphone and enter **Meeting ID#** 816 4706 8698

**HOW TO SUBMIT PUBLIC COMMENTS:**

**Before the Meeting:** Please email your comments to [acmad@mosquitoes.org](mailto:acmad@mosquitoes.org), write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 12:00 PM the day of the meeting will be included as an agenda supplement on the District's website under the relevant meeting date and provided to the Trustees at the meeting. Comments received after this time will be treated as contemporaneous comments.

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

## MINUTES

### 1085<sup>th</sup> MEETING OF THE BOARD OF TRUSTEES OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

December 9<sup>th</sup>, 2020

---

TIME: 5:00 P.M.  
PLACE: *Zoom Teleconference Only*  
TRUSTEES: Wendi Poulson, President, City of Alameda  
P. Robert Beatty, Vice-President, City of Berkeley  
Betsy Cooley, Secretary, City of Emeryville  
Cathy Roache, County-at-Large  
Peggy McQuaid, City of Albany  
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

1. Board President Poulson called the regularly scheduled board meeting to order at 5:00 P.M.
2. Trustees Poulson, Beatty, Cooley, Roache, McQuaid, Young, Marquez, Doggett, Hentschke, Washburn, Mingst, Testa, Aguilar, and Bhat were present on the Zoom conference. Trustee Kumagai was absent.
3. Board President Poulson invited members of the public to speak on any issue relevant to the District. Information Technology Director Robert Ferdan was on the teleconference call for technical support. Vector Biologist Jeremy Sette was present to record the minutes. Former District Manager John Rusmisl, resident of Hayward, was present from the public and stated the following in person and with a priorly submitted written statement: Hello, my name is John Rusmisl, former ACMAD District Manager, I wanted to thank Jim Doggett for his many years of service to the District and to the residents of the city of Livermore. Jim and I started at ACMAD the same year, 1977. Within a year we had to deal with the effects of Proposition 13 and the consequences of a budget slashed by half. Jim and the rest of the Board worked to save the District by going to voters with a Special Tax that received greater than 2/3 approval. This allowed the District to build a new facility and restore full staffing. Since then, Jim has served as President of the Board, been a member of many committees, notably, salary and building committees. The District and Board has had to deal with West Nile Virus, Benefit Assessments, building remodels, changing administrations, computer system updates and the like and Jim has always been there helping to move the District in

the right direction. I valued Jim's advice during my time as District Manager and I am sure that the District greatly benefitted by his leadership. Thank you.

4. Approval of the minutes of the 1084<sup>th</sup> meeting held October 14<sup>th</sup>, 2020.  
**Motion:** Trustee Beatty moved to approve the minutes  
**Second:** Trustee Aguilar  
**Vote:** motion carries: unanimous.
5. Resolution 1085-1 honoring City of Livermore Trustee James N. Doggett.  
**Discussion:**  
The General Manager read Resolution 1085-1 honoring City of Livermore Trustee James N. Doggett. Trustee Washburn expressed his pleasure in serving with Trustee Doggett for the past quarter century. Trustee Roache called for a round of applause for Trustee Doggett. Trustee Doggett thanked everyone and gave a brief history of his highlights serving at the District.  
**Motion:** No motion was made. This resolution will be considered tabled and reconsidered at the January regular Board meeting for action.
6. Appointment of a committee to nominate candidates for Board offices.  
**Discussion:**  
Trustees Washburn, Cooley and Doggett volunteered to nominate candidates for 2021 Board offices. The slate nominated was Trustees Beatty, Cooley and Bhat for Board President, Vice-President, and Secretary, respectively.  
**Motion:** Trustee Hentschke moved to approve the committee to nominate candidates for board offices  
**Second:** Trustee Aguilar  
**Vote:** motion carries: unanimous.
7. Nominating Committee nominates a slate of 2021 District Officers for Board approval.  
**Discussion:**  
Trustee Beatty, Cooley and Bhat were nominated for 2021 District Officers.  
**Motion:** Trustee Washburn moved to approve Trustees Beatty, Cooley, and Bhat for the 2021 Board President, Vice-President, and Secretary, respectively  
**Second:** Trustee Aguilar  
**Vote:** motion carries: unanimous.
8. Report by the Ad hoc Strategic Planning Committee.  
**Discussion:**  
The General Manager asked if there were any additional comments on the Strategic Plan and Strategic Plan Special Meeting and fielded the following discussion. Vice-President Beatty suggested removing some the jargon in the plan and if the Strategic Planning Committee will review a version prior to adoption (a final version with clearer language will be given to the committee for review prior to the January meeting).
9. Presentation of the Financial Reports as of November 30<sup>th</sup>, 2020.  
**Discussion:**  
The General Manager presented the Financial Reports as of November 30<sup>th</sup>, 2020 and fielded the following discussion. The General Manager reminded Trustees that any Trustee can always use the "raise your hand" Zoom function if they wanted to make a comment. President Poulson asked when the property tax income will be recorded (end of December).

10. Presentation of the Monthly Staff Report.

**Discussion:**

The General Manager presented the Monthly Staff Report and fielded the following discussion. Trustee Marquez noted that she loved the new logo, especially with social media posts, and suggested staying consistent with branding, specifically size and placement in social media posts. Vice-President Beatty and Trustee Cooley agreed and added that the general public may not know what ACMAD stands for.

11. Presentation of the Manager's Report.

**Discussion:**

The General Manager presented the Manager's Report and fielded the following discussion. The General Manager recognized Vector Biologist Neil Campbell for his 17 years of service anniversary and Secretary Cooley for her four years of service anniversary. Trustee Bhat commented on the new housing developments in Newark and possible new mosquito habitats being formed in the area.

12. Board President Poulson asked for reports on conferences and seminars attended by Trustees. None.

13. Board President Poulson asked for announcements from the Board. None.

14. Board President Poulson asked trustees for items to be added to the agenda for the next Board meeting. The General Manager thanked Vector Biologist Jeremy Sette for his coordination as the Zoom host for the Strategic Plan Special Board Meeting and IT Director Robert Ferdan for his technical support. Several members of the Board thanked Mr. Sette and ACMAD for a job well done.

15. The meeting adjourned at 5:49 P.M.

**Respectfully submitted,**

Approved as written and/or corrected  
TRUSTEES  
at the 1086<sup>th</sup> meeting of the Board of  
Trustees held January 13<sup>th</sup>, 2020

---

Wendi Poulson, President  
BOARD OF TRUSTEES

---

Betsy Cooley, Secretary  
BOARD OF

## MINUTES

### SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

### STRATEGIC PLANNING WORKSHOP

DECEMBER 9<sup>TH</sup>, 2020

---

TIME: 5:00 P.M.  
PLACE: *Zoom Teleconference Only*  
TRUSTEES: Wendi Poulson, President, City of Alameda  
P. Robert Beatty, Vice-President, City of Berkeley  
Betsy Cooley, Secretary, City of Emeryville  
Cathy Roache, County-at-Large  
Peggy McQuaid, City of Albany  
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

1. Board President Poulson called the Special Meeting to order at 4:01 P.M.
2. Trustees Poulson, Beatty, Cooley, Roache, McQuaid, Marquez, Hentschke, Mingst, Testa, Aguilar, and Bhat were present on the Zoom conference. Trustee Kumagai was absent. Trustees Washburn, Doggett and Young arrived at 4:02, 4:08, and 4:12 P.M., respectively.
3. Board President Poulson invited members of the public to speak on any issue relevant to the District. Vector Biologist Jeremy Sette was present to host the Zoom meeting. There were no public comments submitted.
4. Each of the five Trustee Groups were placed in a Staff Breakout Room for five, ten-minute presentations.

The recorded minutes of each Staff Group are as follows:

#### **Operations Room:**

Field Operations Supervisor Joseph Huston presented his Strategic Plan 2021-2024 Goals and fielded the following discussion. Vector Biologists Neil Campbell, Sarah Lawton, Nick Appice, Tom McMahon, and Mosquito Control Technician Erick Gaona were also in attendance.

#### **Discussion:**

Vice-President Beatty requested that the District clarified the scientific and technical verbiage for the general public (agreed). Trustee Aguilar asked what difficulties the District has faced when attempting to become certified for unmanned aircraft system (the test is optional and difficult). Trustee Roache asked how many drones the District possesses. (three). Trustee Marquez inquired how many years both FAA and DPR certification must be renewed (every two years). Trustee Washburn asked what the Districts plan if/when invasive *Aedes* enter the County (referenced the invasive *Aedes* response plan).

#### **Laboratory Room:**

Laboratory Director Eric Haas-Stapleton presented the Strategic Plan 2021-2024 Lab Goals to the Board of Trustees via Zoom and fielded the following discussion. Vector Scientist Dereje Alemayehu and Associate Vector Scientist Miguel Barretto were also in attendance via Zoom.

#### **Discussion:**

Trustee Washburn asked about the importance of urns in mosquito control (urns in cemeteries that are irrigated can contain water with a high organic content that support reproduction of *Culex pipiens* and invasive *Aedes* mosquitoes). Trustee Washburn asked about the purpose of WALS (WALS is a large turbine that disperses biologically based larvicide upward so that wind can carry it hundreds of feet). Vice-President Beatty asked if field staff will be trained to identify invasive *Aedes* larvae in the field (staff will be trained to identify all life stages in the laboratory as field identification of larval mosquitoes is not accurate without microscopes). Vice-President Beatty asked if artificial intelligence (AI) will be used to identify individual mosquitoes (yes, the goal is to use a single image that contains many mosquitoes from one trap; it is difficult to train AI algorithms to return an “unknown” category of objects in an image, but Biohub is working to solve this problem).

#### **Equipment/IT Room:**

Mechanical Specialist Mark Wieland (MW) and Information Technology Director Robert Ferdan (RF) presented their Strategic Plan 2021-2024 Equipment-Facilities and IT Strategic Plan Goals respectively and fielded the following discussion.

#### **Discussion:**

Vice-President Beatty asked about the extent of fish program improvements (replacing the current structure with one more durable). Vice-President Beatty asked about mosquito data modeling regarding species (RF explained the possibility of using predictive modeling). Trustee Washburn inquired on the status of the fish program (the program is successful, but self-sufficiency is a goal). Trustee Bhat asked for the definition of BI (RF explained: Business Intelligence software such as Tableau) Trustee Mingst commented on his success and difficulty with BI (RF confirmed that there are possible issues). Trustee Marquez asked if the District’s tenant improvements are complete (MW confirmed, yes). Trustee Roache asked how CERT reps were acquired (MW will work with the County OES on obtaining CERT contacts for each city). Trustee Aguilar asked if electric vehicle charging stations were installed (MW answered yes). Trustee Aguilar asked about the cyber security status at the District (RF confirmed that the District’s IT infrastructure is secure and that is his priority).

#### **Finance/Administration Room:**

General Manager Ryan Clausnitzer and Accounting Associate Michelle Robles presented their Strategic Plan 2021-2024 Finance/Administration Goals and fielded the following discussion.



**Discussion:**

Trustee Roache asked which credit card company the district is looking into (Umpqua, but other credit card companies will also be looked into). Trustee Bhat asked if choosing a new credit card company is something a staff member would implement (any proposed change will go to the Board for approval). Trustee Marquez expressed that she is excited to see growth in Ms. Robles and congratulated her on her education. Trustee Marquez asked how the District is handling the stricter shelter in place (office staff are working from home, field staff come into the office very briefly to grab their supplies and head out immediately, masks are worn in the office). Trustee Mingst asked if there was a justification for the Repair and Replace funding level (the District hired an outside firm in 2019 to evaluate the capital assets and provide funding recommendations). Vice-President Beatty asked if most of the Comprehensive Annual Financial Report (CAFR) information is coming directly from the audit (yes, along with statistical data supplied by the County). The General manager explained that the purpose of the (CAFR) is to allow others to evaluate our financial position. Trustee Aguilar asked in terms of liability, what do we expect for the 115 trust (per District policy, the section 115 trust funds will be used once pension costs affect service delivery).

**Regulatory/Education/Outreach Room:**

Regulatory and Public Affairs Director Erika Castillo (EC) and Public Outreach Coordinator Judi Pierce (JP) presented their Strategic Plan 2021-2024 Goals and fielded the following discussion.

**Discussion:**

Vice-President Beatty asked if the dashboard will be for public knowledge or internal district use (EC replied it would be initially used internally). Trustee Mingst commented that it was wise that the District was being a proactive stakeholder in city planning. Wendi Poulson commented that increased visibility in schools and outreach will also help with being a stakeholder. Trustee Testa asked how the District will get planners and cities to think about mosquito prevention before and during plan development (EC answered when cities develop their general plan, we want to add simple language that provides clear ways to avoid standing water). Trustee Bhat asked how the District is currently evaluating public perception (EC responded that previously the District sent email surveys to residents who had SR's completed and that the MVCAC had a state-wide survey asking about mosquito control, thoughts about pesticides, and general base knowledge of mosquitoes). Trustee Bhat also asked why the District is waiting to assess public opinion in 2022 (Trustee Bhat was switched out of the breakout room before EC or JP could answer but will follow-up). Trustee Aguilar asked if there are any plans for outreach in languages other than English (JP responded that she could speak to callers in Spanish, and the District would also like to translate materials into other high-need languages).

5. The Special Meeting adjourned at 4:58 P.M.

RESOLUTION NO. 1086-1

ALAMEDA COUNTY MOSQUITO  
ABATEMENT DISTRICT

**COMMENDATION TO: James D. Doggett**

- WHEREAS: You, James D. Doggett, served on the Board of Trustees of the District, representing the City of Livermore since your appointment in January of 1977 until December 2020, and
- WHEREAS: You; as President of the Board of Trustees in 1979 led the District through the effects of Proposition 13 and as President again in 2002 when the District prepared for the upcoming introduction of West Nile virus into Alameda County, and
- WHEREAS: You; as a member of the Remodel/Building Committee oversaw the design, finance, and construction of the facility remodel in the 2000s, and
- WHEREAS: You; as a member of the Personnel/Salary Committee where you successfully led the District through multiple labor negotiations, and
- WHEREAS: You, a member of the Policy Committee who ensured the Board provided clear and concise direction and authority for District staff, and
- WHEREAS: You, who worked with four different District Managers through the successful passing of two revenue channels: 1983's Measure K and the Benefit Assessment of 2008, and
- WHEREAS: You, who moved to approve the resolution to complete a County-wide mosquito abatement District in 2019. Now therefore be it
- RESOLVED: We, the undersigned Board of Trustees, and General Manager, do hereby extend our sincere appreciation for your dedication of service to this District.

**CLIENT TO PROVIDE COVER PAGE**

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

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**JUNE 30, 2020**

This Page Left Intentionally Blank

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

**Table of Contents**

	<u>Page</u>
<b><u>INTRODUCTORY SECTION</u></b>	
Table of Contents .....	i
Transmittal Letter .....	iii
Directory of Board of Trustees and Executive Staff .....	x
Organization Chart .....	xii
<b><u>FINANCIAL SECTION</u></b>	
<b>Independent Auditor’s Report</b> .....	1
<b>Management’s Discussion and Analysis</b> .....	3
<b>Government-wide Financial Statements:</b>	
Statement of Net Position .....	9
Statement of Activities .....	10
<b>Fund Financial Statements:</b>	
Governmental Fund - General Fund Balance Sheet.....	11
Reconciliation of the Governmental Funds – Balance Sheet With the Statement of Net Position .....	12
Governmental Fund – General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance.....	13
Reconciliation of the Net Change in Fund Balances – Total Governmental Funds with the Statement of Activities.....	14
General Fund Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual .....	15
Fiduciary Activities – Statement of Fiduciary Net Position Other Post-employment Benefits (OPEB) Trust Fund .....	16
OPEB Trust Fund – Statement of Changes in Fiduciary Net Position.....	17
<b>Notes to Basic Financial Statements</b> .....	19
<b>Required Supplementary Information:</b>	

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

**Table of Contents**

	<u>Page</u>
Schedule of the Plan’s Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date.....	42
Cost-Sharing Multiple Employer Defined Pension Plan Schedule of Contributions.....	43
Single Employer Defined Benefit Health Care Plan - Schedule of Changes in the Net OPEB Liability and Related Ratios .....	44

**STATISTICAL SECTION**

Financial Statistical Section

Net Position by Component.....	45
Changes in Net Position .....	45
Fund Balances of Governmental Funds .....	45
Changes in Fund Balances of Governmental Funds.....	45
Capital Assets .....	45
Principal Employers Year 2019 and 2008.....	45
Demographic and Economic Statistics .....	45
Property Tax Levies and Collections .....	45
Full and Part Time District Employees .....	45
Largest 2019 and 2008 Local Secured Taxpayers.....	45
Direct and Overlapping Property Tax Rates.....	45
Assessed Value of Taxable Property .....	45
Largest 2019 and 2008 Local Secured Taxpayers.....	45

Operational Statistical Section

Performance Measures .....	45
Service Requests.....	45
Inspections and Treatments .....	45
Catch Basins Treated for Mosquitos .....	45





**TRANSMITTAL LETTER**



## 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

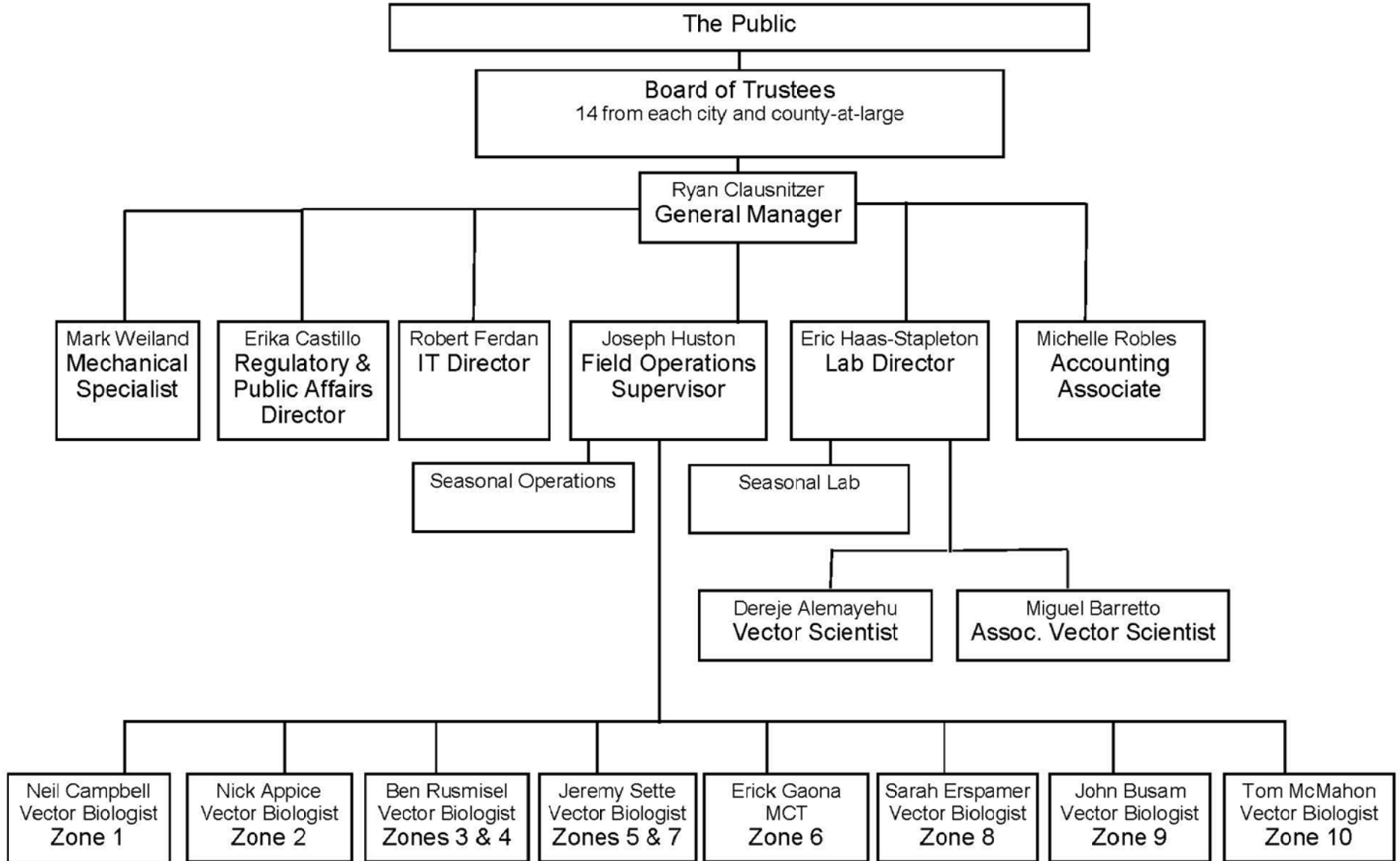
James N. Doggett - City of Livermore  
Eric Hentschke - City of Newark  
Jan O. Washburn - City of Oakland  
Andrew Mingst - City of Piedmont  
Julie Testa - City of Pleasanton  
Victor Aguilar - City of San Leandro  
Subru Bhat - City of Union City

### Executive Staff as of June 30, 2020

General Manager  
Accounting Associate

Ryan Clausnitzer  
Michelle Robles

## Alameda County Mosquito Abatement District-2020



Revised 6.30.2020



## 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.

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 capital assets, net of debt	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>General Revenues</u>		
Property Taxes	2,502,132	2,325,861
Redevelopment distributions	297,598	250,284
Special assessments	1,951,959	1,939,212
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 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.

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

	Governmental Activities
<b>ASSETS</b>	
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
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related (Note 8)	1,056,534
Total deferred outflows of resources	1,056,534
<b>LIABILITIES</b>	
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
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related (Note 8)	289,664
OPEB related (Note 9)	931,786
Total deferred inflows of resources	1,221,450
<b>NET POSITION (Note 2J)</b>	
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	Net (Expense) Revenue and Change in Net Position
Governmental Activities:		
District operations	\$4,765,364	(\$4,765,364)
Total Governmental Activities	\$4,765,364	(4,765,364)
General revenues:		
Property taxes		2,502,132
Redevelopment distributions		297,598
Special assessments		1,951,959
Government aid		16,055
Interest		176,499
Miscellaneous		202,459
Total General Revenues		5,146,702
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
Prepaid retirement expense	<u>                    </u>
Total Assets	<u><u>\$9,107,233</u></u>
LIABILITIES	
Accounts payable	<u>\$155,577</u>
Total Liabilities	<u>155,577</u>
FUND BALANCES	
Assigned for capital projects	3,580,662
Assigned for dry period cash	<u>5,370,994</u>
Total Fund Balances	<u>8,951,656</u>
Total Liabilities and Fund Balances	<u><u>\$9,107,233</u></u>

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT  
 Reconciliation of the  
 GOVERNMENTAL FUNDS - BALANCE SHEET  
 with the  
 STATEMENT OF NET POSITION  
 JUNE 30, 2020

Total fund balances reported on the governmental funds balance sheet	\$8,951,656
--	-------------

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

**CAPITAL ASSETS**

Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.	2,609,548
--	-----------

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

See accompanying notes to financial statements

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

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

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>			
Property taxes	\$2,494,800	\$2,502,132	\$7,332
Redevelopment distributions		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	193,630	202,459	8,829
Total Revenues	<u>4,705,236</u>	<u>5,146,702</u>	<u>441,466</u>
<b>EXPENDITURES</b>			
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	431,249	464,392	(33,143)
Total Expenditures	<u>4,469,545</u>	<u>4,186,842</u>	<u>282,703</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER REVENUES</b>	<u>\$235,691</u>	959,860	<u>\$724,169</u>
<b>BEGINNING FUND BALANCE</b>		<u>\$7,991,796</u>	
<b>ENDING FUND BALANCE</b>		<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 held in trust 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	177,480
	<hr/>
Total additions	285,287
	<hr/>
DEDUCTIONS	
Benefits	170,667
Administrative expense	2,934
	<hr/>
Total deductions	173,601
	<hr/>
NET CHANGE IN FUND BALANCE	111,686
BEGINNING FUND BALANCE	\$4,390,952
	<hr/> <hr/>
ENDING FUND BALANCE	\$4,502,638
	<hr/> <hr/>

See accompanying notes to financial statements

**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.<sup>1</sup>

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, 2018, 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 administering 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
<b>Governmental Activities:</b>	
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
 <b>Fiduciary Funds:</b>	
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><b>Investments Exempt from Fair value Hierarchy:</b></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><b>Investments Measured at Amortized Cost:</b></i>		
Equity mutual funds		\$2,170,142
Bond mutual funds		2,321,320
Money market mutual funds		11,176
Total investments	\$355,411	\$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	
<b>Governmental Activities:</b>				
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>	
<b>Other Post-Employment Benefit Trust:</b>				
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	<u>0.082%</u>
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		<u>(57,302)</u>
Total	<u>\$1,056,534</u>	<u>(\$289,664)</u>

**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 June 30	Annual Amortization
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
<b>Actuarial Assumptions:</b>	
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 <sup>1</sup>	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	100%		

(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:

	Miscellaneous
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 (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (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	\$2,679,082	\$4,502,638	(\$1,823,556)

**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% (5.00%)	Discount Rate (6.00%)	Discount Rate +1% (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)		
1% Decrease (4.00%)	Medical Cost Trend Rates (5.00%)	1% Increase (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	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
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)	\$0	\$0	\$0	\$0	\$0	\$0
 Covered payroll	 \$1,287,185	 \$1,467,683	 \$1,580,981	 \$1,744,412	 \$1,894,209	 \$1,980,518
 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>
<b>Total OPEB Liability</b>			
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	(241,589)	(231,032)	(191,079)
<b>Net change in total OPEB liability</b>	<u>108,999</u>	<u>130,911</u>	<u>(1,021,532)</u>
<b>Total OPEB liability - beginning</b>	<u>3,460,704</u>	<u>3,569,703</u>	<u>3,700,614</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$3,569,703</u>	<u>\$3,700,614</u>	<u>\$2,679,082</u>
<b>Plan fiduciary net position</b>			
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	(241,589)	(231,032)	(191,079)
<b>Net change in plan fiduciary net position</b>	<u>118,534</u>	<u>104,583</u>	<u>111,685</u>
<b>Plan fiduciary net position - beginning</b>	<u>4,167,835</u>	<u>4,286,369</u>	<u>4,390,952</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$4,286,369</u>	<u>\$4,390,952</u>	<u>\$4,502,637</u>
Net OPEB liability - ending (a)-(b)	<u>(\$716,666)</u>	<u>(\$690,338)</u>	<u>(\$1,823,555)</u>
Plan fiduciary net position as a percentage of the total OPEB liability	120.08%	118.65%	168.07%
Covered-employee payroll	\$1,744,412	\$1,894,209	\$1,786,679
Net OPEB liability as a percentage of covered-employee payroll	<u>-41.08%</u>	<u>-36.44%</u>	<u>-102.06%</u>

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

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

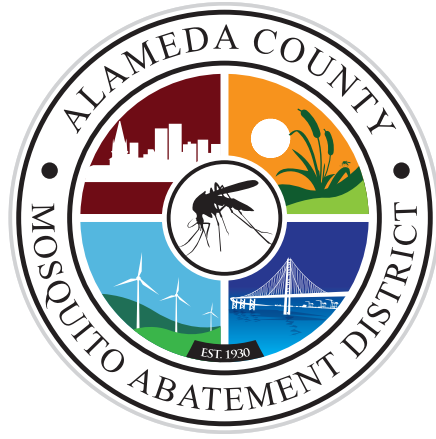
<b>Fiscal Year Ended June 30,</b>	<u><b>2018</b></u>	<u><b>2019</b></u>	<u><b>2020</b></u>
Actuarially determined contribution	\$113,347	\$117,354	\$18,076
Contributions in relation to the actuarially determined contribution	<u>113,347</u>	<u>117,354</u>	<u>18,076</u>
Contribution deficiency (excess)	<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%
<b>Notes to Schedule</b>			
Valuation date:	July 1, 2019		

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

This Page Left Intentionally Blank

**STATISTICAL SECTION**





# ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

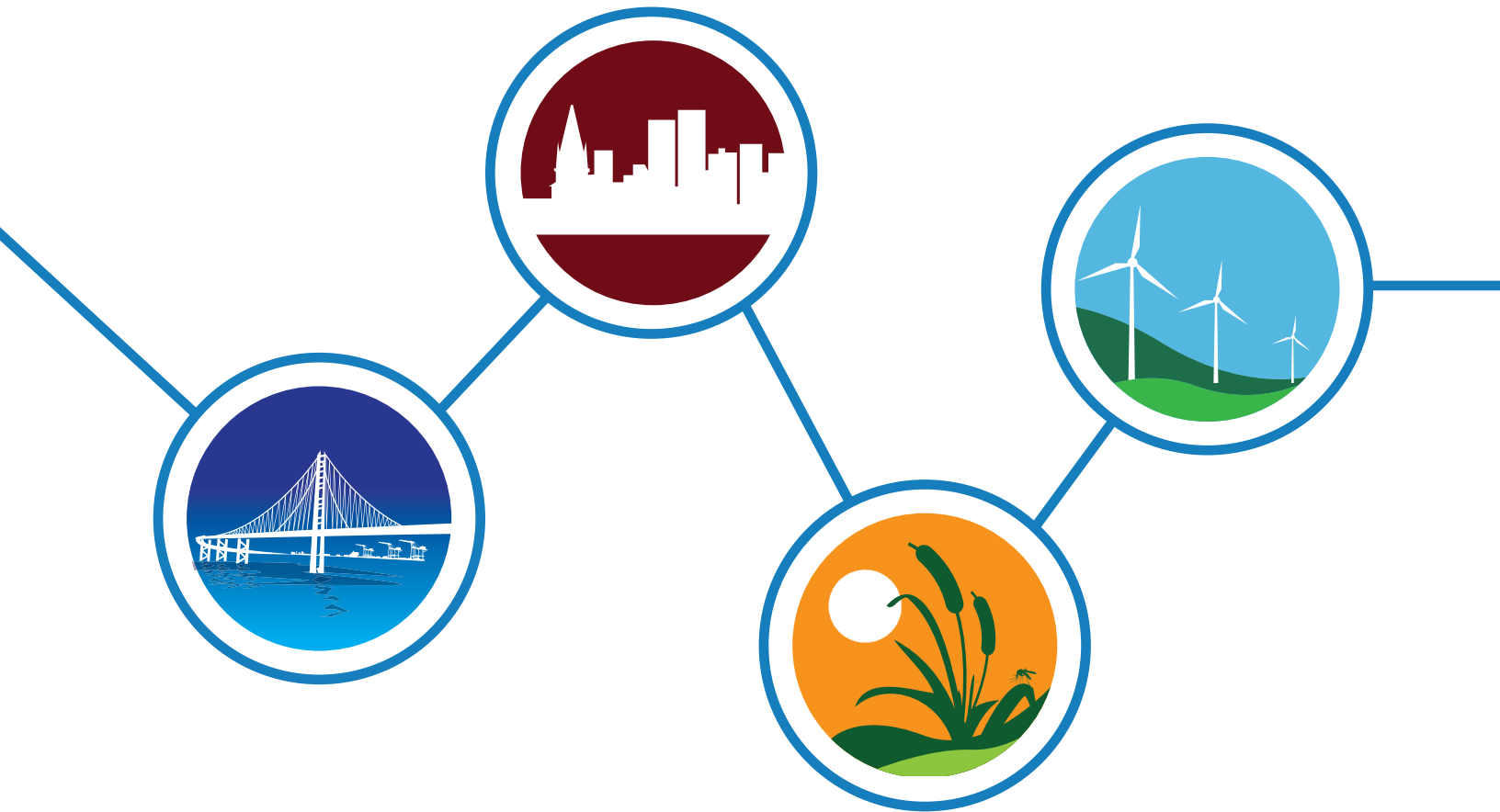
---

# STRATEGIC PLAN

---

2021-2023

---



# INTRODUCTION

---

As we look to the future and develop our strategic plan, Alameda County Mosquito Abatement District (ACMAD) is setting goals that will help us maintain the same level of excellence you've come to expect from us. We plan to utilize our existing assets and resources to address future challenges, both known and unforeseen. We aim to align individual performance goals with a comprehensive District strategy that is effective and efficient. In order to realize these goals, we will improve our internal and external communication. Finally, we will formalize performance and accountability measures by documenting improvements to the District's operating procedures.

ACMAD has a proud history of effective and efficient mosquito control through its prudent financial planning, collaborative decision-making, and balanced integration with partner agencies. With our 100-year anniversary of public service approaching in the next decade, it is important for ACMAD to reaffirm its strong relationship with our community. We plan to accomplish this through thoughtful planning that leads to effective allocations of public funds. Through the leadership of the Board of Trustees, District staff will continue to provide high-quality and valuable service to the people of Alameda County, even through unforeseen public health crises like the current global pandemic.



## HISTORY OF STRATEGIC THINKING

Prior to the formation of organized control districts, mosquitoes hampered economic development within the Bay Area. During late 1928 and through the early months of 1929, the city councils of Alameda, Berkeley, Emeryville, Hayward, Oakland, Piedmont, and San Leandro passed a resolution endorsing the formation of the Alameda County Mosquito Abatement District (ACMAD). ACMAD was officially formed when the Board of Supervisors passed Ordinance B on March 11th, 1930; three days later, the California Secretary of State filed the certificate of incorporation, thereby formalizing formation of the District.

Initially, ACMAD focused its efforts on ditching in marshes along the San Francisco Bay to promote circulation of water in habitats where salt marsh mosquitoes breed. As residential populations and their use of water changed, freshwater mosquitoes became more prevalent and ACMAD expanded its efforts to counter the rise in their abundance. To fulfill the demands for mosquito control throughout the County, more 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 Prop 13, the District's funding was reduced by half. To provide adequate service to residents, Alameda County's Measure K was introduced in 1982 and approved by over two thirds of Alameda County voters. This allowed for a maximum assessment of \$1.75 per single home as a Special Tax to support the District's operations. Funds generated by this tax enabled the District in 1984 to consolidate its operations from three existing depots in Oakland, Pleasanton, and Union City into a single modern facility in Hayward in 1984.

Mosquito management changed dramatically when West Nile virus was introduced via wild birds into Alameda County during 2003. To control the mosquitoes that transmit the virus, ACMAD increased operation costs by \$280,000 a year. These funds supported additional seasonal staff, pesticides, equipment, and public outreach education programs. Adjusting to the newly introduced threat, ACMAD's Board of Trustees reviewed approaches to augment the District's revenue stream to meet the new needs for mosquito surveillance and control. Property owners approved levying a benefit assessment in the spring of 2008 for this purpose.

On May 14th, 2008, the ACMAD Board of Trustees formally passed the resolution approving the benefit assessment to increase the District's revenue. This allowed the District to provide enhanced services to the residents of Alameda County and to prepare the District for future public health threats caused by mosquitoes. Through sound fiscal policies, the District has not needed to increase the benefit assessment in over twelve years. In 2019, ACMAD expanded its boundary to include Albany, the last remaining city in the county to receive District mosquito control services.

Even though there have been many changes over the past 90 years, including mosquito control techniques and regulations, the dedication and effectiveness of the District have remained the same. ACMAD will continue to provide timely, reliable, professional, and effective service during the current global pandemic and impending introduction of invasive *Aedes* mosquitoes into Alameda County.



## OUR STRATEGY

### OUR MISSION

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

### OUR VISION

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

### OUR BOARD





## OUR CORE VALUES

### ENVIRONMENTAL STEWARDSHIP

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

### KNOWLEDGEABLE

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

### PROFESSIONAL

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

## ENVIRONMENTAL SCAN

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

### STRENGTHS

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

### WEAKNESSES

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

### FORESEEABLE CHANGES THAT MAY IMPACT SERVICE DELIVERY

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

# ACMAD GOALS: 2021-2023



Photo by James Gathany

## ENSURE ACMAD HAS THE TRAINING, EQUIPMENT, PERSONNEL, PARTNERSHIPS, AND FINANCIAL SUPPORT TO LIMIT THE INTRODUCTION OF INVASIVE AEDES MOSQUITOES

### 2021

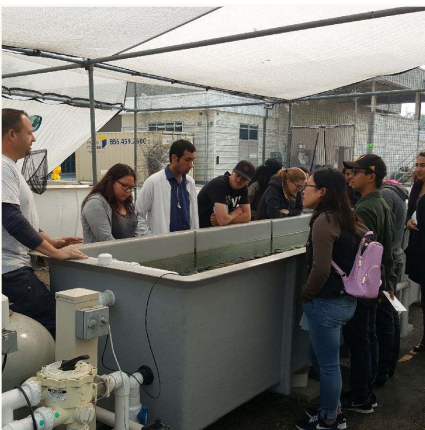
- Deploy a property Parcel Inspection Plan to monitor response efforts
- Create a Community Emergency Response Team forum from county affiliates to engage them in our Invasive *Aedes* Response Plan
- Ensure all field staff can accurately identify invasive *Aedes* mosquitoes

### 2022

- Provide school age children with mosquito prevention messaging
- Develop a model for pesticide deposition by Wide Area Larvicide System mosquito treatment technique

### 2023

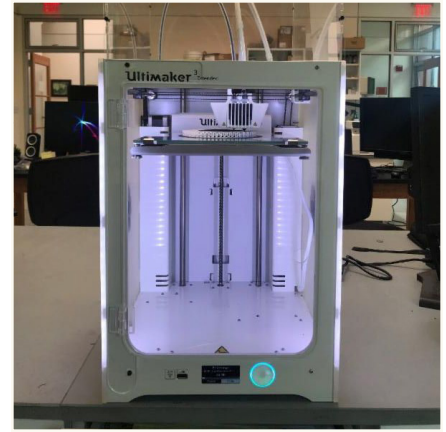
- Improve adult mosquito identification processes
- Develop a simple and rapid assay that discriminates *Aedes* species mosquitoes



## LEVERAGE ACMAD ASSETS TOWARDS EFFICIENT APPROACHES TO MOSQUITO CONTROL

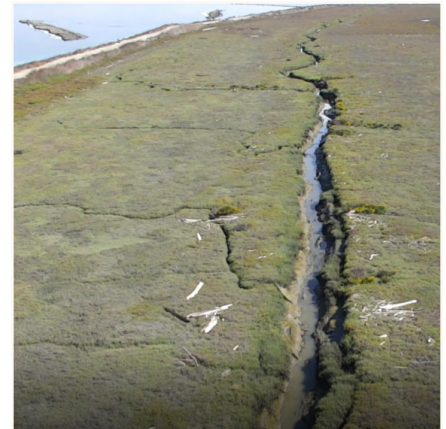
### 2021

- Improve the credit card process to incorporate updated technology that includes time-saving methods for employees and increased review options by management
- Replace tech room computers with Virtual Desktop Interface or chrome-based devices
- Begin 3-year infrastructure upgrade of network, routers, cable, switches, and firewall
- Improve 3D-printed Encephalitis Virus Survey mosquito traps
- Obtain quotes and coordinate the recoating of the covered parking structures, pesticide shed, vehicle wash rack, and shop exterior
- Obtain quotes and coordinate the recoating of the shop floor
- Reconfigure parking lines with updated spaces



### 2022

- Rebuild Microsoft SharePoint sites to include Business Intelligence analytics
- Assess District phone contract
- Perform full human resources software audit
- Research and deploy cloud storage and software for research projects
- Digitize fleet and facility preventive maintenance processes
- Improve the physical facilities of the aquaculture program
- Locate cryptic drainage ditches for mosquito source reduction projects
- Update mosquito source reduction project maps
- Allocate time for research projects and professional development
- Evaluate adding a catch basin hotspot layer in the MapVision database and improve color-coding
- Develop a dashboard to analyze field staff workloads and display financial information



### 2023

- Make progress in funding the Repair and Replace account along with other reserve categories
- Assess alarm contract
- Research new technology to replace Apple iPads
- Fully automate drone information capture methods
- Improve production in the aquaculture program
- Repair or replace the front gate
- Increase the number of fully certified drone pilots and deploy more mosquito inspection and treatment missions





## EMPLOY THE BEST PRACTICES FOR MOSQUITO CONTROL DISTRICTS AND LOCAL GOVERNMENTS

### 2021

- Improve financial visuals and projections to accompany the annual Comprehensive Annual Financial Report
- Research and improve mosquito source reduction efforts and treatments in cemeteries
- Create new partnerships with organizations within Alameda County that have established community connections
- Connect with city code enforcement departments regarding our aerial pool surveillance program to ensure consistent messaging to property owners
- Establish relationships with new state, county, and local elected officials
- Build relationships with Homeowners Associations near marsh communities

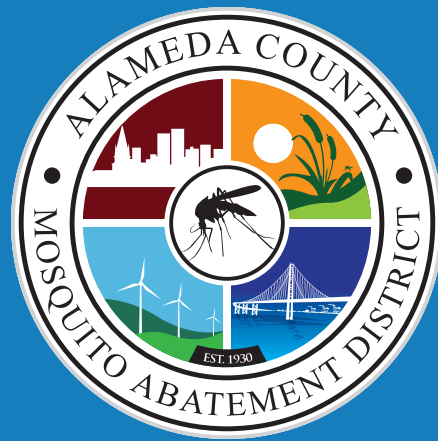
### 2022

- Convert annual budgets to multi-year with formatting changes that improve readability
- Evaluate Accounting Associate job description and duties
- Evaluate public perception of District services

### 2023

- Analyze future liabilities to determine when the District should withdraw from section 115 fund
- Begin work on predictive mosquito control modeling methods
- Establish mosquito control as a stakeholder in Alameda County development
- Develop new relationships with schools (principals, teachers, PTAs, etc.)
- Hone outreach efforts to incorporate an equity lens into community outreach
- Improve approaches for trapping *Aedes dorsalis* mosquitoes





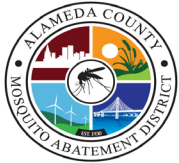
**510-783-7744**

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

 [Alameda County Mosquito Abatement District](https://www.facebook.com/AlamedaMosquito)

 [@AlamedaMosquito](https://twitter.com/AlamedaMosquito)

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



# ACMAD Calendar 2021

January

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

July

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October



S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

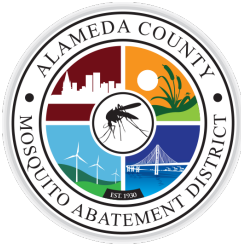
November

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

December

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

 Board Meetings  
 Holidays



23187 Connecticut Street  
Hayward, CA 94545

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

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

## Committee Assignments for 2020

### Board of Trustees

#### *President*

Wendi Poulson

#### **Alameda**

#### *Vice-President*

Robert Beatty

#### **Berkeley**

#### *Secretary*

Betsy Cooley

#### **Emeryville**

Cathy Roache

#### **County at Large**

Preston Jordan

#### **Albany**

Shawn Kumagai

#### **Dublin**

George Young

#### **Fremont**

Elisa Márquez

#### **Hayward**

vacant

#### **Livermore**

Jan O. Washburn

#### **Oakland**

Eric Hentschke

#### **Newark**

Andrew Mingst

#### **Piedmont**

Julie Testa

#### **Pleasanton**

vacant

#### **San Leandro**

Subru Bhat

#### **Union City**

Ryan Clausnitzer

*General Manager*

### Financial Committee

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

**Membership:** Aguilar, Bhat, Cooley, Young

### Policy Committee

**Purpose:** The Policy Committee evaluates the District's Policies and updates and adds policies as needed. All District policies must be approved by a majority of the Board.

**Membership:** Bhat, Marquez

### Ad-Hoc Manager Evaluation Committee

**Purpose:** The primary task of this committee is to review the performance of the District Manager, annually by the June board meeting. Compensation changes and contract adjustments will be based on this evaluation.

**Membership:** Past, present, and future Board Presidents: Poulson, Beatty, Cooley.

### Ad-Hoc Public Health Emergency Committee

**Purpose:** To meet with Staff to review District surveillance and treatment information pertaining to current or emerging public health threats and make recommendations to the board if necessary.

**Membership:** Washburn, Poulson

**Status:** This committee only meets on an as needed basis.

### **Ad-Hoc Personnel Committee**

**Purpose:** To meet as needed if personnel issues rise to the level of an appeal to the board.

**Membership:** Board Officers: Beatty, Cooley, Bhat

**Status:** This committee only meets on an as needed basis and at scheduled negotiating times.

Alameda County Mosquito Abatement Dist.  
**Check Register**  
For the Period From Dec 1, 2020 to Dec 15, 2020

Filter Criteria includes: Report order is by Date.

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Amount</b>
2469	12/10/20	Adapco	3,834.67
2470	12/10/20	Airgas	298.43
2471	12/10/20	AT&T	74.79
2472	12/10/20	CarQuest	149.14
2473	12/10/20	Cintas	529.86
2474	12/10/20	Coverall North America, Inc.	495.00
2475	12/10/20	Delta Dental	4,844.04
2476	12/10/20	Doggett, James N	100.00
2477	12/10/20	Grainger	196.77
2478	12/10/20	Hayward Water System	570.51
2479	12/10/20	Hentschke, Eric Armin	100.00
2480	12/10/20	Industrial Park Landscape Maintenance	226.00
2481	12/10/20	MAZE & ASSOCIATES	10,170.00
2482	12/10/20	PC Professional	262.50
2483	12/10/20	PFM Asset Management	1,725.82
2484	12/10/20	PG&E	230.10
2485	12/10/20	Safety-Kleen Systems, Inc.	90.87
2486	12/10/20	Techniclean	125.80
2487	12/10/20	The Hartford	80.55
2488	12/10/20	Testa, Julie	100.00
2489	12/10/20	Voya Institutional Trust Company	178.51
2490	12/10/20	U.S Bank Corporate Payment System	5,989.56
2491	12/10/20	State Water Resources Control Board	2,848.00
2492	12/10/20	Young, George	100.00
ACH	12/10/20	Aguilar, Victor	100.00
ACH	12/10/20	Alameda County Mosquito Abatement Dist (Payroll)	73,598.46
ACH	12/10/20	Beatty, Robert .P	100.00
ACH	12/10/20	Bhat, Subrahmanya Y	100.00
ACH	12/10/20	CalPERS Retirement	14,153.22
ACH	12/10/20	CalPERS 457	3,068.58
ACH	12/10/20	Cooley, Elizabeth	100.00
ACH	12/10/20	Marquez, Elisa	100.00
ACH	12/10/20	McQuaid, Peggy	100.00
ACH	12/10/20	Mingst, Andrew	100.00
ACH	12/10/20	Poulson, Wendi Lynn	100.00
ACH	12/10/20	Roache, Cathy J Pinkerton.	100.00
ACH	12/10/20	Washburn, Jan	100.00

Voided check: 2500

**Total Expenditures - December 15, 2020. 125,141.18**

Alameda County Mosquito Abatement Dist.  
Check Register  
For the Period From Dec 16, 2020 to Dec 31, 2020

Filter Criteria includes: Report order is by Date.

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Amount</b>
2493	12/23/20	Airgas	140.88
2494	12/23/20	Bay Alarm	534.73
2495	12/23/20	Cintas	297.63
2496	12/23/20	Clausnitzer, Ryan	96.00
2497	12/23/20	Grainger	27.71
2498	12/23/20	PG&E	347.87
2499	12/23/20	Praxair Distribution, Inc.	29.58
2500	12/23/20	Verizon	1,164.49
2501	12/23/20	Voya Institutional Trust Company	178.51
2502	12/23/20	WEX Bank	2,812.81
ACH	12/23/20	Alameda County Mosquito Abatement Dist (Payroll)	76,830.87
ACH	12/23/20	CalPERS Health	38,031.91
ACH	12/23/20	CalPERS Retirement	14,465.64
ACH	12/23/20	CalPERS 457	3,076.80
<b>Total Expenditures - December 31, 2020.</b>			<b>138,035.43</b>

**Alameda County Mosquito Abatement District**  
**Income Statement**  
December 31, 2020. (6 of 12 mth, 50%)

REVENUES	Actual 2018/19	Actual 2019/20 <sup>1</sup>	Current Month	Year to Date 2020/21	Budget 2020/21	Actual vs Budget
<b>Total Revenue</b>	\$ 4,922,549.00	\$ 4,986,220.87	\$ 2,375,164.11	\$ 2,917,519.31	\$ 4,346,513.00	67%

EXPENDITURES	Actual 2018/19	Actual 2019/20 <sup>1</sup>	Current Month <sup>2</sup>	Year to Date 2020/21	Budget 2020/21	Actual vs Budget
Salaries	\$ 1,894,209.00	\$ 1,970,928.74	\$ 166,461.40	\$ 1,005,862.44	\$2,116,177	48%
CalPERS Retirement	\$ 310,838.00	\$ 378,832.61	\$ 16,875.53	\$ 319,994.30	\$423,350	76%
Medicare	\$ 25,149.00	\$ 29,651.04	\$ 2,213.66	\$ 13,532.32	\$31,278	43%
Fringe Benefits	\$ 452,960.00	\$ 465,466.14	\$ 42,956.50	\$ 241,761.37	\$527,031	46%
<b>Total Salaries, Retirement, &amp; Benefits</b>	\$ 2,683,156.00	\$ 2,844,878.53	\$228,507	\$1,581,150	\$3,097,836	51%
Clothing and personal supplies (purchased)	\$ 8,899.00	\$ 6,213.94	\$ 330.83	\$ 1,141.07	\$10,000	11%
Laundry service and supplies (rented)	\$ 12,603.00	\$ 10,648.44	\$ 827.49	\$ 4,323.92	\$15,000	29%
Utilities	\$ 30,161.00	\$ 25,962.21	\$ 1,148.48	\$ 3,986.48	\$12,000	33%
Communications-IT	\$ 108,868.00	\$ 80,735.47	\$ 4,029.38	\$ 33,235.78	\$111,400	30%
Maintenance: structures & improvements	\$ 13,673.00	\$ 16,678.86	\$ 376.58	\$ 8,081.39	\$25,000	32%
Maintenance of equipment	\$ 43,629.00	\$ 20,599.88	\$ 1,521.62	\$ 10,224.21	\$35,000	29%
Transportation, travel, training, & board	\$ 98,433.00	\$ 95,813.55	\$ 4,435.90	\$ 33,720.25	\$122,400	28%
Professional services	\$ 115,324.00	\$ 111,224.89	\$ 11,895.82	\$ 47,781.29	\$176,200	27%
Memberships, dues, & subscriptions	\$ 20,774.00	\$ 26,316.50	\$ -	\$ 18,774.00	\$23,337	80%
Insurance - (VCJPA, UAS)	\$ 124,688.00	\$ 134,833.60	\$ -	\$ 140,942.13	\$137,524	102%
Community education	\$ 34,861.00	\$ 23,283.51	\$ 185.46	\$ 5,909.10	\$38,575	15%
Operations	\$ 206,731.00	\$ 179,304.00	\$ 7,408.72	\$ 71,168.79	\$241,000	30%
Household expenses	\$ 18,655.00	\$ 14,817.21	\$ 1,155.53	\$ 7,390.54	\$16,750	44%
Office expenses	\$ 11,795.67	\$ 13,760.57	\$ 410.14	\$ 3,056.19	\$12,000	25%
Laboratory supplies	\$ 95,640.00	\$ 100,794.23	\$ 781.33	\$ 30,714.52	\$139,000	22%
Small tools and instruments	\$ 2,211.00	\$ 2,055.54	\$ 162.24	\$ 841.36	\$3,000	28%
<b>Total Staff Budget</b>	\$ 946,945.67	\$ 863,042.40	\$ 34,669.52	\$ 421,291.02	\$1,118,186	38%
<b>Total Operating Expenditures</b>	\$ 3,630,101.67	\$ 3,707,920.93	\$ 263,176.61	\$ 2,002,441.45	\$4,216,022	47%

**Total Expenditures**

1 - As of June 30, 2020. Unaudited.

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

**Alameda County Mosquito Abatement District  
Investment, Reserves, and Cash Balance Report  
December 31, 2020. (6 of 12 mth, 50%)**

Account #	Investment Accounts	Beginning Balance	Deposits	Withdrawals	Interest Activity	Ending Balance
1004	LAIF	\$ 1,176,610.85	\$ -	\$ (263,000.00)	\$ -	\$ 913,610.85
1005	OPEB Fund	\$ 4,830,875.41	\$ -	\$ -	\$ 141,668.15	\$ 4,972,543.56
1006	VCJPA Member Contingency	\$ 375,883.00	\$ -	\$ -	\$ -	\$ 375,883.00
1008	CAMP: Repair and Replace	\$ 1,040,484.83	\$ -	\$ -	\$ 106.97	\$ 1,040,591.80
1009	CAMP: Public Health Emergency	\$ 525,967.76	\$ -	\$ -	\$ 54.07	\$ 526,021.83
1010	CAMP: Operating Reserve	\$ 1,943,395.66	\$ -	\$ -	\$ 199.79	\$ 1,943,595.45
1011	CAMP: Capital Reserve Fund	\$ 59,078.80	\$ -	\$ -	\$ 6.07	\$ 59,084.87
1012	PARS: Pension Stabilization <sup>1</sup>	\$ 1,671,620.42	\$ -	\$ -	\$ 80,630.14	\$ 1,752,250.56
<b>Total</b>		<b>\$ 11,623,916.73</b>	<b>\$ -</b>	<b>\$ (263,000.00)</b>	<b>\$ 222,665.19</b>	<b>\$ 11,583,581.92</b>

Account #	Cash Accounts	Beginning Balance	Withdrawals	Activity	Ending Balance
1001	Bank of America (Payroll Account) *	\$ 107,277.21	-	-	\$ 110,849.05
1002	Bank of The West (Transfer Account) *	\$ 209,843.14	-	-	\$ 217,378.55
1003	County Account	\$ 717,606.64	\$ -	\$ 2,352,429.85	\$ 3,070,036.49
1013	Petty Cash	\$ 405.78	-	-	\$ 405.78
<b>Total</b>		<b>\$ 1,035,132.77</b>	<b>\$ -</b>	<b>\$ 2,352,429.85</b>	<b>\$ 3,398,669.87</b>

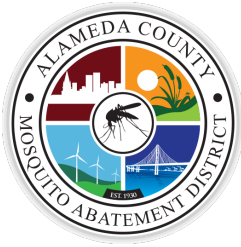
1 -PARS - Pension Stabilization balance is as of November 30, 2020.

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



Alameda County Mosquito Abatement  
Balance Sheet Comparison  
December

ASSETS	12/31/2020	12/31/2019	Explanation
Current Assets			
Cash	\$ -	-	
Bank of America payroll	108,506.54	111,363.12	Current book balance, different from the ending balance shown on bank statement, due to outstanding deposits (will not match IRC page).
Bank of the West	316,744.56	389,002.56	" "
County	3,070,036.49	2,811,928.42	Current balance in County account.
Cash with LAIF	913,610.85	557,570.48	Current balance in LAIF (working capital) account.
VCJPA- Member Contingency	375,883.00	359,799.00	Reserve amount with VCJPA (updated quarterly)
CAMP - Repair and Replace	1,040,591.80	273,834.03	Reserve committed to repair or replace capital assets.
CAMP - Public Health Emergency	526,021.83	522,291.54	Reserve committed for public health emergencies.
CAMP - Operating Reserve	1,943,595.45	1,929,812.42	Reserve committed as an emergency rainy-day fund (= to 60% of current year expenses)
CAMP - Capital Reserve Fund	59,084.87	35,656.79	Reserve for current year capital assets or non-capital facility maintenance
PARS	1,752,250.56	1,622,763.69	PARS is no longer being reported stand-alone on the balance sheet, would only be reported on the balance sheet if it was a liability to the district.
Petty cash	405.78	372.04	To reimburse employees - under \$50
<b>Total Current Assets</b>	<b>10,106,731.73</b>	<b>8,614,394.09</b>	
Property and Equipment			
Acc Dep - equipment	(1,282,441.98)	(1,310,797.45)	Accumulated depreciation expense from date of purchase through current useful life, which reduces assets book values
Acc Dep - stru & improv	(2,349,631.01)	(2,349,631.01)	" "
Acc Dep - conts in progress	-	-	" "
Construction in progress	-	547,711.16	Accumulated cost of a project yet to be completed.
Equipment	1,699,506.64	1,699,506.64	Original cost of depreciable equipment item.
Structure/improvement	5,240,948.78	4,638,621.62	Original cost of depreciable structure/ improvement item.
Land	61,406.00	61,406.00	Original purchase price of owned land; will not change.
Total Property and Equipment	3,369,788.43	3,286,816.96	
Other Assets			
Net OPEB Asset	716,666.00	716,666.00	Amount reported on actuary report. Pre-paid amount (overfunded), still considered an asset to the district. The amount has not changed because we have not withdrawn or added to account in the current year.
Total Other Assets	716,666.00	716,666.00	
<b>Total Assets</b>	<b>\$ 14,193,186.16</b>	<b>\$ 12,617,877.05</b>	
<b>LIABILITIES AND CAPITAL</b>			
Current Liabilities			
Accounts payable	\$ 104,526.08	\$ 126,791.38	Invoices due but yet to be paid.
AP Credit Card	-	30,118.71	Current credit card purchases, no longer shows up on balance sheet due to credit card clearing out when credit card statement is paid.
Acc payroll/vacation	200,290.26	187,668.43	District's debt from employees' unused vacation time.
Def inflow - 75	41,760.00	41,760.00	Other post employment benefit cost. Projected but yet to be incurred. Actuary is suggesting what is going to happen but hasn't happened yet.
Def inflow pen defer GASB 68	809,861.00	809,861.00	Pension benefit cost projected but yet to be incurred. Actuary is suggesting what is going to happen but hasn't happened yet.
Defer outflow pen cont GASB 68	(818,392.00)	(818,392.00)	Payments into pension incurred but yet to be posted against the outstanding liability at a given point of time.
Net pension liability GASB 68	2,642,666.00	2,642,666.00	Unfunded pension accrued liability as estimated by an actuary as of a given point of time.
Total Current Liabilities	2,980,711.34	\$ 3,020,473.52	
Long-Term Liabilities			
Total Long-Term Liabilities	-	-	
<b>Total Liabilities</b>	<b>2,980,711.34</b>	<b>3,020,473.52</b>	
Capital			
Designated fund balances	4,100,295.19	4,100,295.19	Board approved reserves for designated purposes.
Investment in general fixed as	6,056,392.04	4,637,374.11	Value of fixed assets left any accumulated depreciation and or debt.
Net Income	1,055,787.59	859,734.23	Net Income = Gross Income - Expenses
Total Capital	11,212,474.82	9,597,403.53	Sum of designated fund balances, investment in general fixed assets and net income.
<b>Total Liabilities &amp; Capital</b>	<b>\$ 14,193,186.16</b>	<b>\$ 12,617,877.05</b>	



23187 Connecticut Street  
Hayward, CA 94545

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

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

MONTHLY STAFF REPORT –1,086<sup>th</sup> meeting

**Board of Trustees**

**President**

Wendi Poulson

**Alameda**

**Vice-President**

Robert Beatty

**Berkeley**

**Secretary**

Betsy Cooley

**Emeryville**

Cathy Roache

**County at Large**

Preston Jordan

**Albany**

Shawn Kumagai

**Dublin**

George Young

**Fremont**

Elisa Márquez

**Hayward**

vacant

**Livermore**

Jan O. Washburn

**Oakland**

Eric Hentschke

**Newark**

Andrew Mingst

**Piedmont**

Julie Testa

**Pleasanton**

vacant

**San Leandro**

Subru Bhat

**Union City**

**Ryan Clausnitzer**

General Manager

**1. OPERATIONS REPORT**

Continued low rainfall totals for the month of December continued the slow onset of our county's winter species of mosquitoes. Most of the below-average rainfall continued to soak into the ground. With winter species like *Aedes squamiger*, *Aedes washinoi*, and *Aedes sierrensis*, water must collect and rise to the level of eggs deposited in the mud for the eggs to hatch. *Ae. washinoi* larvae were collected in a few small, ponded areas in wooded sources. Not enough water collected in diked salt marshes to hatch out larvae of *Ae. Squamiger*, nor did enough water collect in tree-hole sources to hatch out eggs of *Ae. sierrensis*. *Culiseta inornata*, another winter species, spends the summer months sequestered in sheltered locations. They start to come out with the onset of colder temperatures, a shift in photo period, and the first rains of the season. Females of this species seek out water in seasonal ponds, diked marshes, ponding areas in fields, and still ditches to lay eggs. Larvae of this species were collected in a few small areas in December as well. Treatments for both *Ae. washinoi* and *Cs. inornata* were conducted after the larvae were collected and identified by operations staff. With more rainfall predicted for the new year, operations expect to start collecting and treating larvae of all four of these species as soon as water collects in their respective habitats.

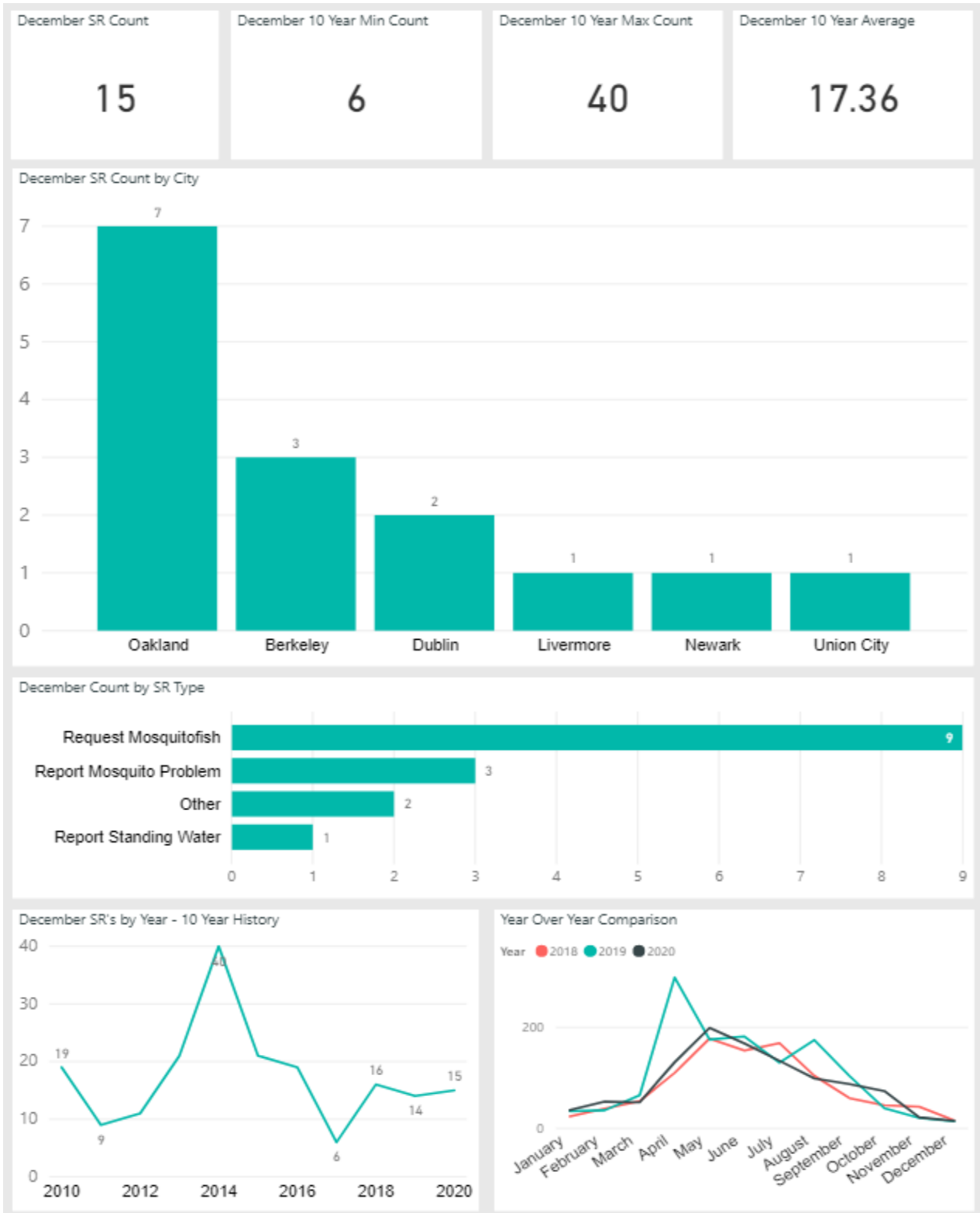
During December, operations staff continued maintenance work on existing ditches in tidal marsh sources. This will continue until the expiration of our current permit at the end of January 2021. Based on field observations during high/low tide events over the last few months, the work conducted to date showed a significant improvement of tide water moving into and out of several tidal marsh habitats. The goal of this project is to reduce the amount of viable habitat for *Aedes dorsalis*. This work also makes these ditches much more visible, thus safer for operations staff to conduct inspections and treatments. A significant and increasing amount of effort and resources has been going into inspecting and treating this species. Some of this is attributable to more frequent and high-tide events occurring in recent years, most notably in 2020. Another factor in this increased inspection and treatment effort has been due to a significant number of new housing developments that have been built directly adjacent to tidal marsh sources.

Requests for service received from the public in December were just below the ten-year average for the month. The majority of the requests received were requests for mosquito fish for backyard ponds and water gardens. These, and other backyard sources, are ideal habitat for *Culiseta incidens*. This species will breed year-around in Alameda county. It is one of our largest species of mosquitoes and can be an aggressive biter, especially in the dusk and dawn hours. Many requests from the public to report adult mosquitoes in both urban and suburban areas of the county are caused by this species. This can often require a fair amount of backyard pond and container inspecting and can be time consuming to locate the problem source. Placing mosquito fish into backyard ponds and other viable sources helps limit sources available to this species and provides a long-term biological control solution for backyard ponds, water gardens, livestock watering troughs, and unmaintained swimming pools.

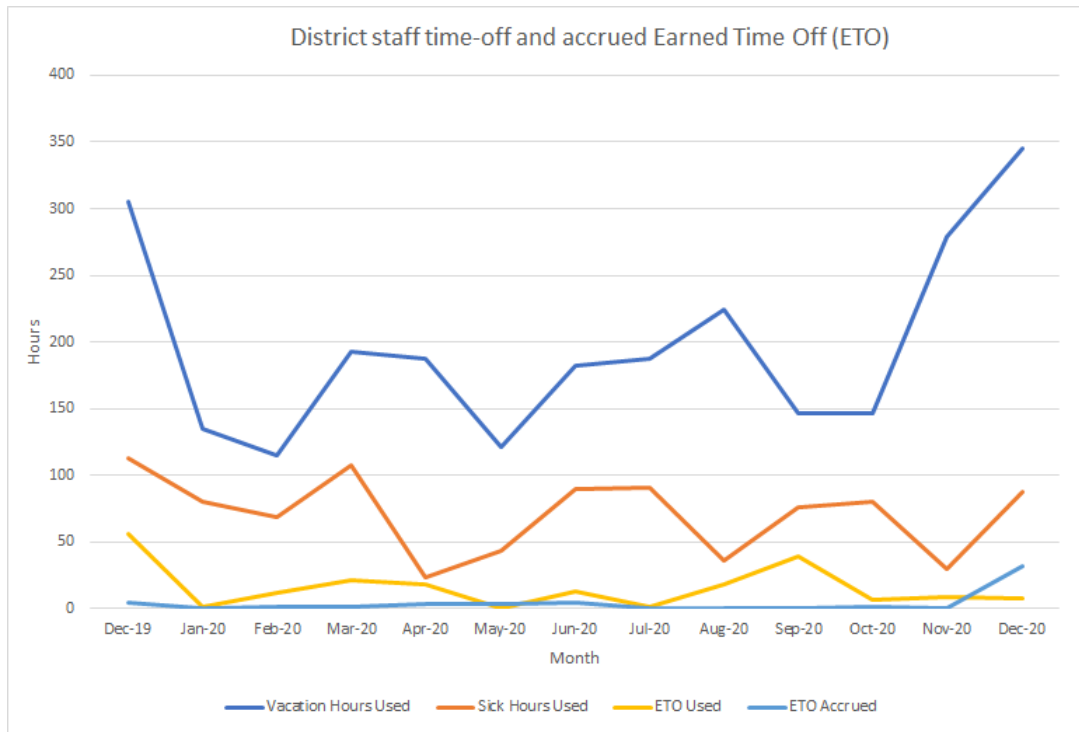
Field Operations Supervisor  
Joseph Huston

**A. District Data**

**1. December Service Requests**

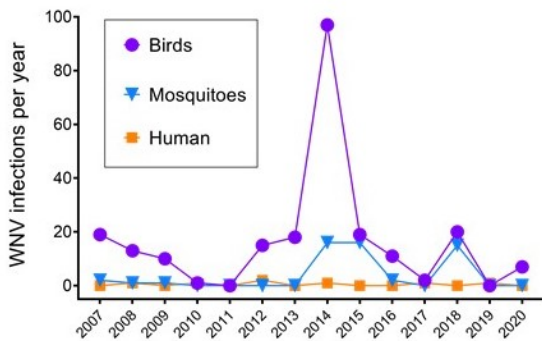


## 2. Activity Report

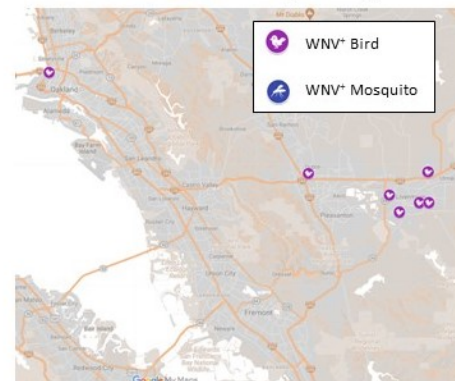


## 3. WNV Activity

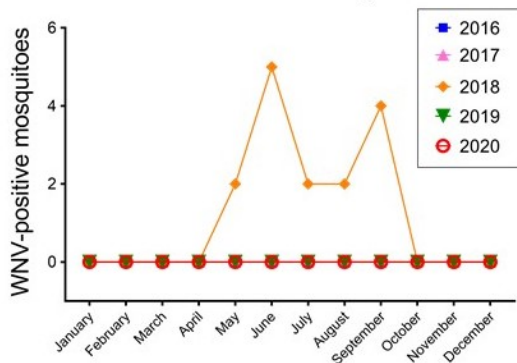
WNV infections detected in Alameda County 2007 – 2020



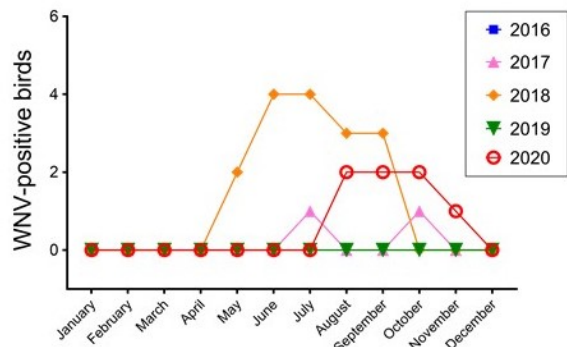
Locations of WNV-infected mosquitoes and birds collected in Alameda County during 2020



WNV-infected birds collected in Alameda County



WNV-infected mosquitoes collected in Alameda County



## 2. LAB

### Summary

- *Arboviruses*. Arboviruses such as West Nile virus (WNV) were not detected in birds or mosquitoes during December 2020. A total of 7 birds were found to be infected with WNV during 2020. Saint Louis encephalitis virus (SLEV) and Western equine encephalitis virus (WEEV) was not detected in Alameda County during 2020.
- *Native mosquitoes*. CO<sub>2</sub>-baited encephalitis virus survey (EVS) traps collected 56% fewer mosquitoes during December 2020 relative to the prior month. New Jersey Light Traps (NJLT) also collected 12% fewer mosquitoes relative to the prior month. A total of 186 mosquitoes were captured in traps and identified to species during December.
- *Invasive mosquitoes*. Invasive *Aedes* mosquitoes were not detected in Alameda County during 2020.

### Arbovirus Monitoring

- WNV was not detected in birds collected in Alameda County during December 2020.
- None of the mosquitoes that were collected during 2020 contained WNV, SLEV, or WEEV.
- None of the sentinel chickens in Livermore seroconverted during 2020, indicating that mosquitoes infected with WNV, SLEV, or WEEV were not present in the area.

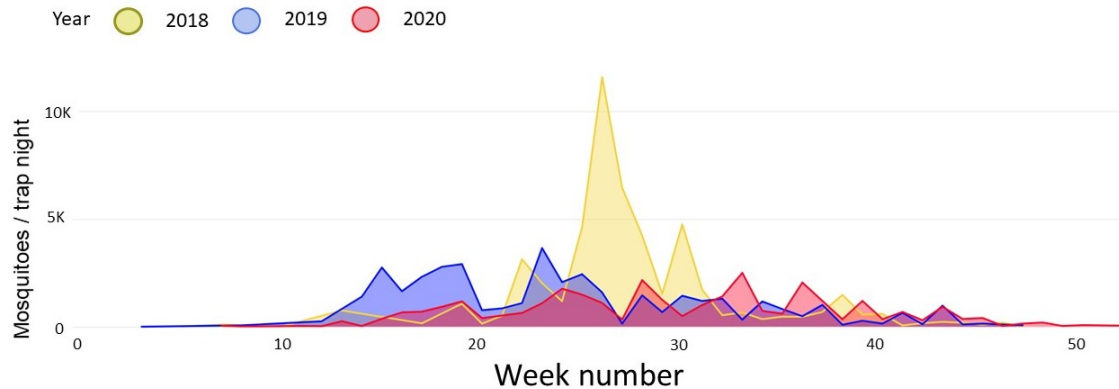
### Native Mosquito Abundance

- Mosquito monitoring efforts were reduced during December as outdoor temperatures were too low to support high levels of mosquito reproduction and rainfall hindered host seeking by adult female mosquitoes. Much of the monitoring effort was focused upon the southern region of the county where mosquito abundance was highest during the prior month.
- Over the course of 39 trap nights, a total of 164 mosquitoes were captured in EVS traps (Figure 1). There were on average 4.2 mosquitoes captured per trap night during December 2020; for the prior month, there were 9.6 mosquitoes captured per trap night (a 56% decrease). *Culex pipiens*, which is a WNV vector, was the most common species collected in the EVS traps during December 2020, representing 46% of the mosquitoes that were collected (Figure 2 and Figure 3A). EVS traps were not deployed during December of 2018 or 2019.
- Approximately 25% of the EVS CO<sub>2</sub> traps that were placed during December 2020 did not capture any mosquitoes (Figure 3B).
- Mosquito abundance, as measured using NJLT, remained very low for December 2020 (0.79 mosquitoes / trap night; total of 22 mosquitoes over 28 trap nights (Figure 4). *Culex tarsalis*, a WNV vector, was the most abundant species collected in NJLT during that period (Figure 5). The number of mosquitoes captured in NJLT during December 2020 was similar to or slightly lower compared to the same period of the prior two years. All NJLT were returned to the District office during mid-December for inspection and refurbishing.

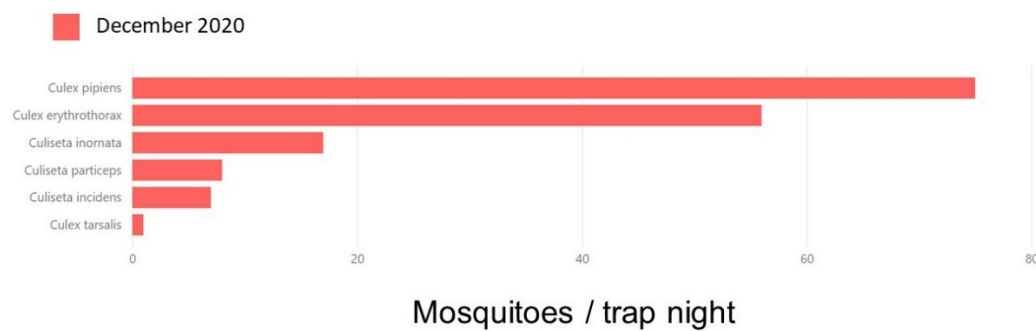
### Research

- Throughout 2020, the efficacy of the 3D printed traps that were designed and printed at ACMAD were compared to a commercially available Heavy Duty EVS Trap (BioQuip Products, Rancho Dominguez, CA USA). One of each trap type (baited with dry ice) was placed over night within 5 meters of each other at various sites throughout Alameda County. The number and species of mosquitoes collected in each trap was subsequently determined using a dissection microscope. Although the 3D printed trap typically caught slightly more mosquitoes in each paired trial, there was no significant difference in the number of mosquitoes captured in 3D printed or the Heavy Duty EVS trap (Figure 6; paired t-test, P = 0.8866; N = 26 paired comparisons). There was also no significant difference in the number of mosquito species collected in each type of trap for the paired trials (paired t-test, P = 0.1343). The results demonstrate that the 3D printed trap is as effective as the more costly Heavy Duty EVS trap that is commercially available. Consequently, the lab will integrate the 3D printed EVS traps into routine surveillance efforts.

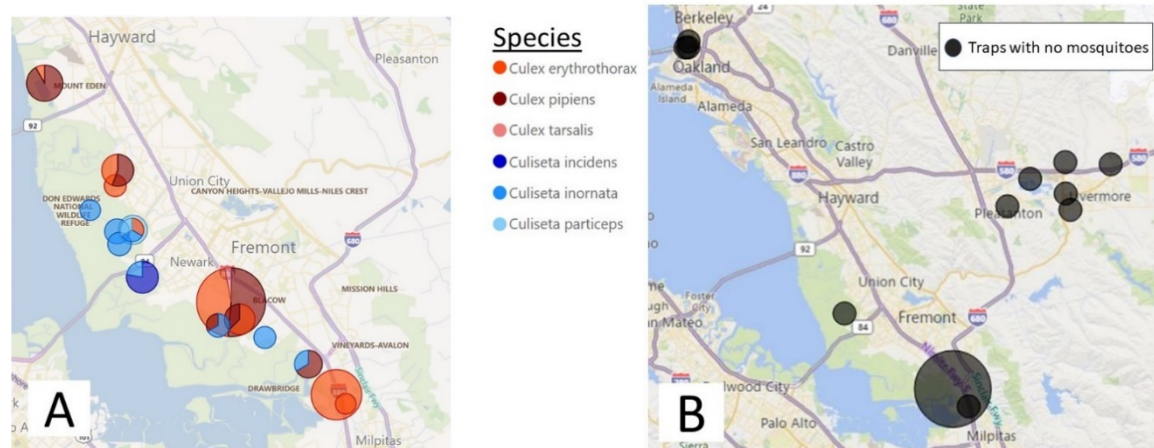
## FIGURES



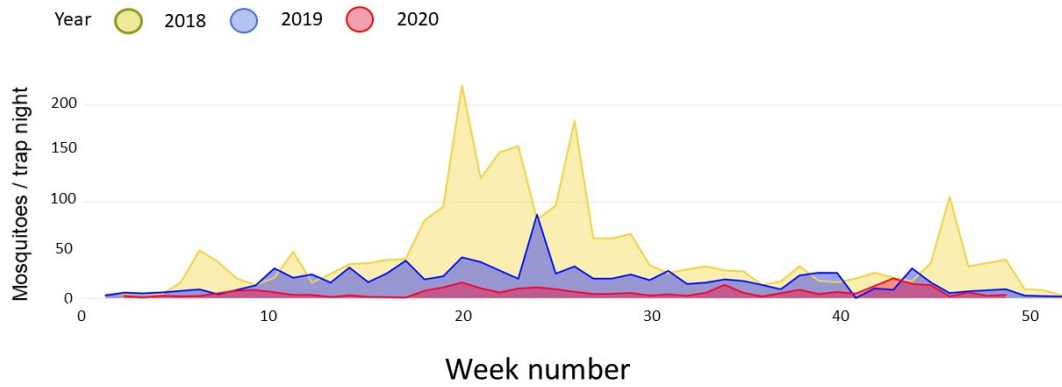
**Figure 1. Mosquitoes captured in EVS CO<sub>2</sub> traps from 2018 – 2020.** A total of 164 mosquitoes were captured in EVS CO<sub>2</sub> traps during December 2020 and identified to species.



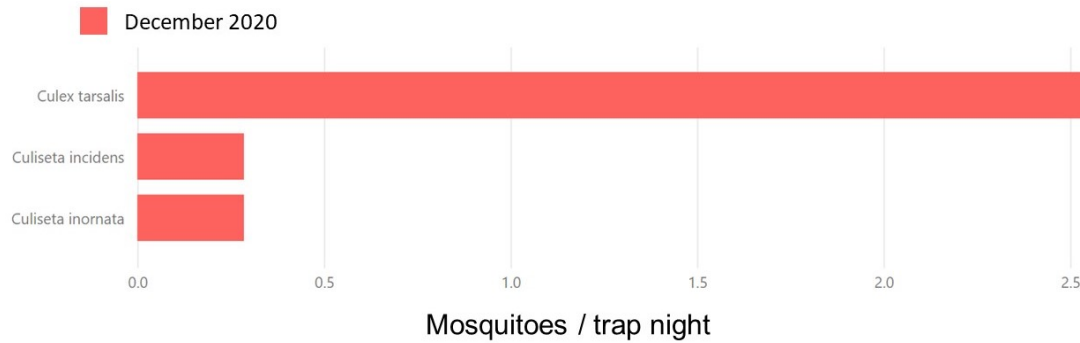
**Figure 2. The most abundant species of mosquito captured using EVS CO<sub>2</sub> traps.**



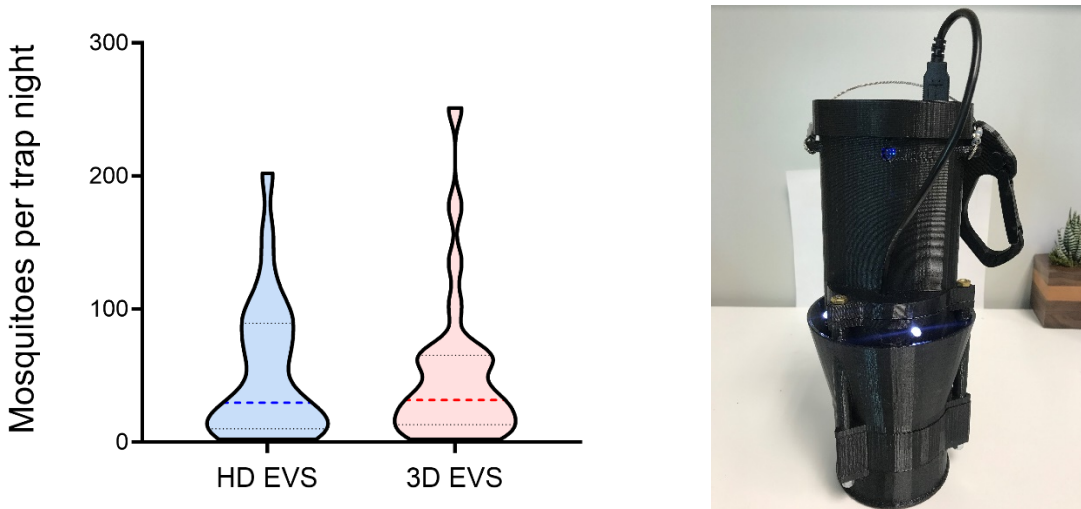
**Figure 3. Mosquito abundance by trap site evaluated using EVS CO<sub>2</sub> traps.** (A) Pie charts over trap sites indicate the distribution of mosquito species collected at the trap site. The size of the pie charts indicates the relative number of mosquitoes at each site during December 2020. The largest orange and red pie chart in the bayside region of Fremont represents 16 adult *Cx. erythrothorax*, 18 *Cx. pipiens* and 1 *Cx. tarsalis*. (B) EVS traps that did not contain mosquitoes. The largest circle represents two traps and the smallest indicates one trap.



**Figure 4. Mosquitoes captured in NJLT from 2018-2020.** A total of 22 mosquitoes were captured in NJLT during December 2020.



**Figure 5. The most abundant species of mosquito captured in NJLT.**



**Figure 6. Mosquitoes captured in original and 3D printed EVS traps.** (Left) Commercially available Heavy Duty EVS (HD EVS) and 3D printed EVS (3D EVS) traps were placed over night within 5 meters of each other at various sites throughout Alameda County. The number and species of mosquitoes collected in each was determined. There was no significant difference in the number of mosquitoes captured by each trap type (paired t-test,  $P = 0.8866$ ;  $N = 26$  paired comparisons). (Right) 3D printed EVS trap that was designed and printed by ACMAD staff.

### 3. PUBLIC EDUCATION

#### A. Events

##### i. Upcoming

- None

#### B. Google Analytics

##### Audience Overview

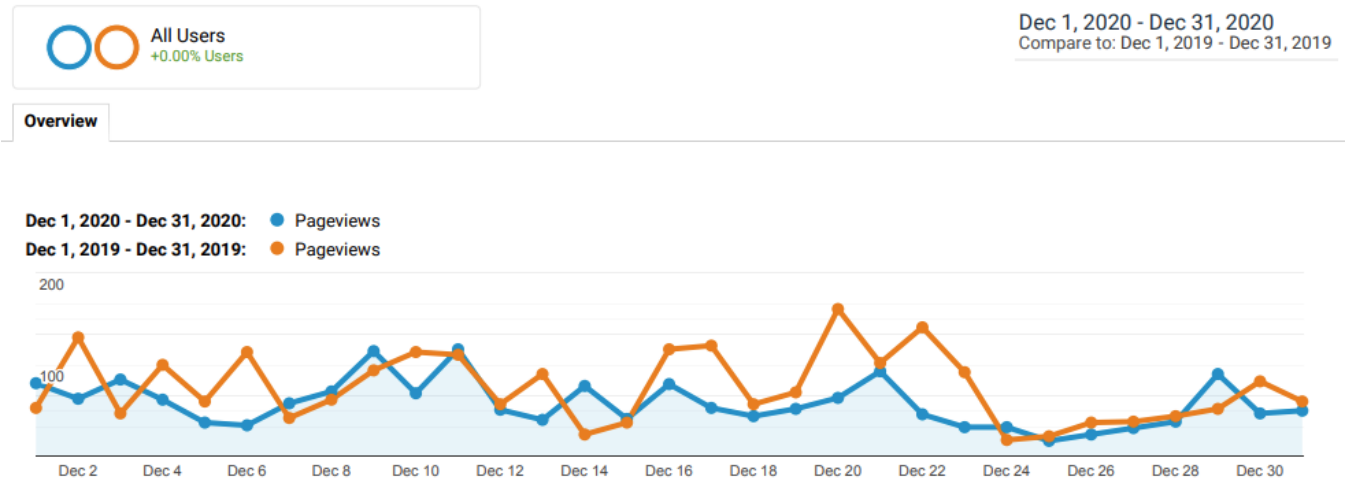


Figure 1. December website users for 2020 compared to 2019.

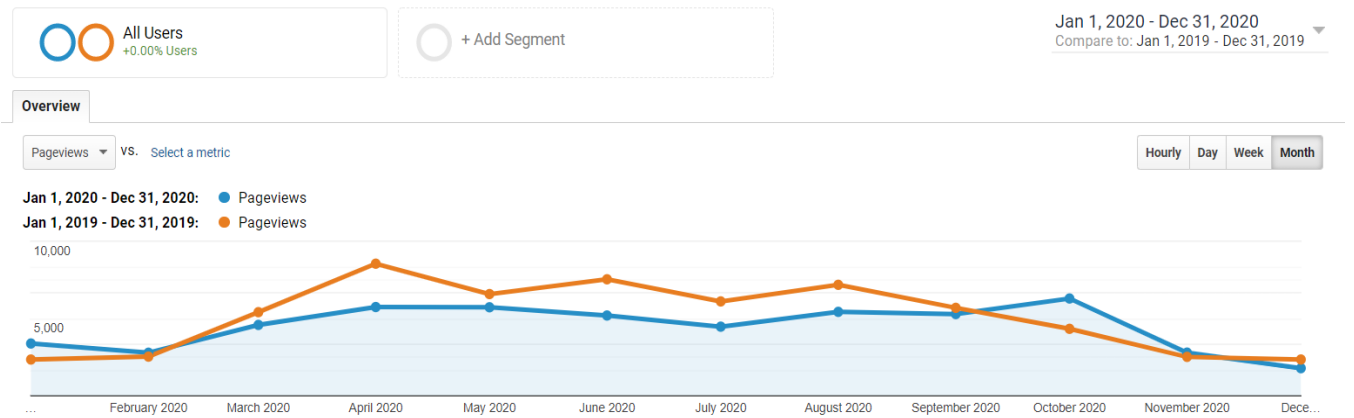
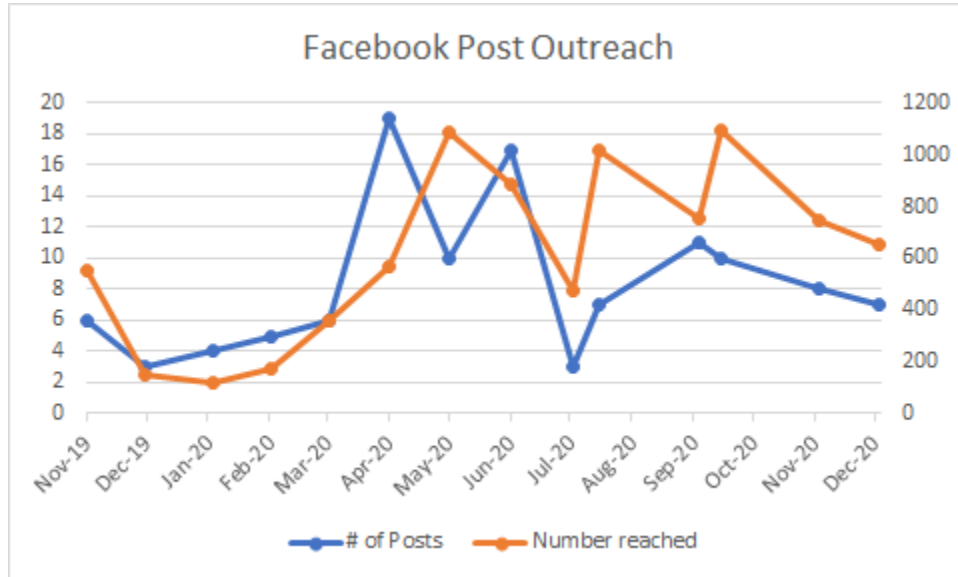


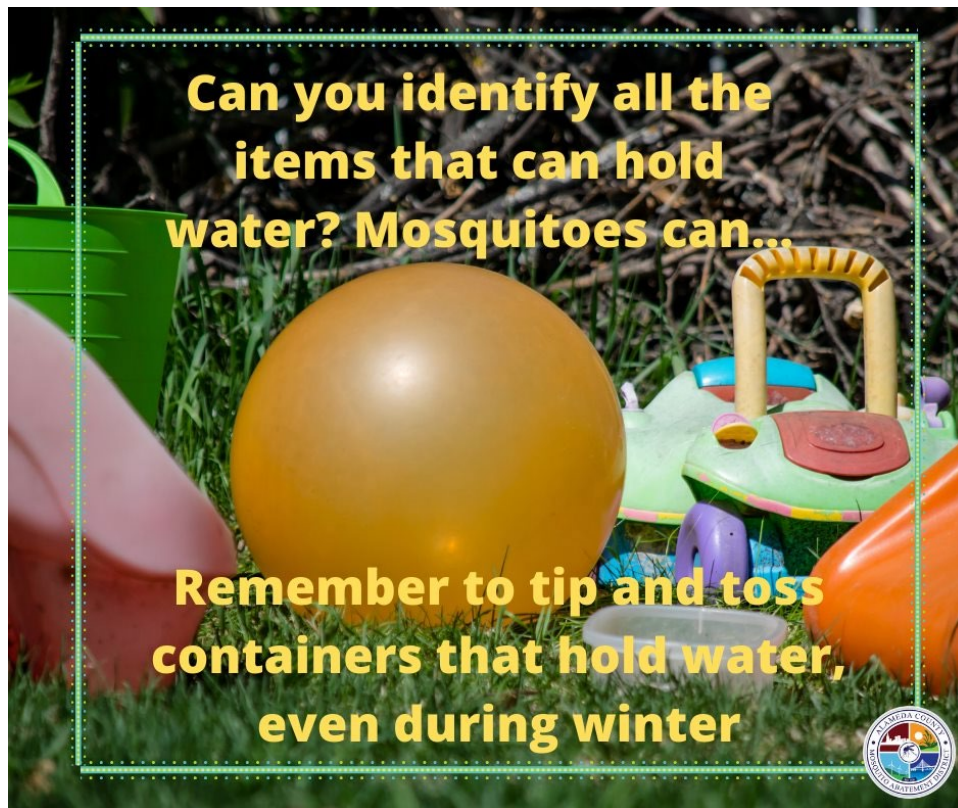
Figure 2. Comparison of website users over the past two years.



C. Facebook

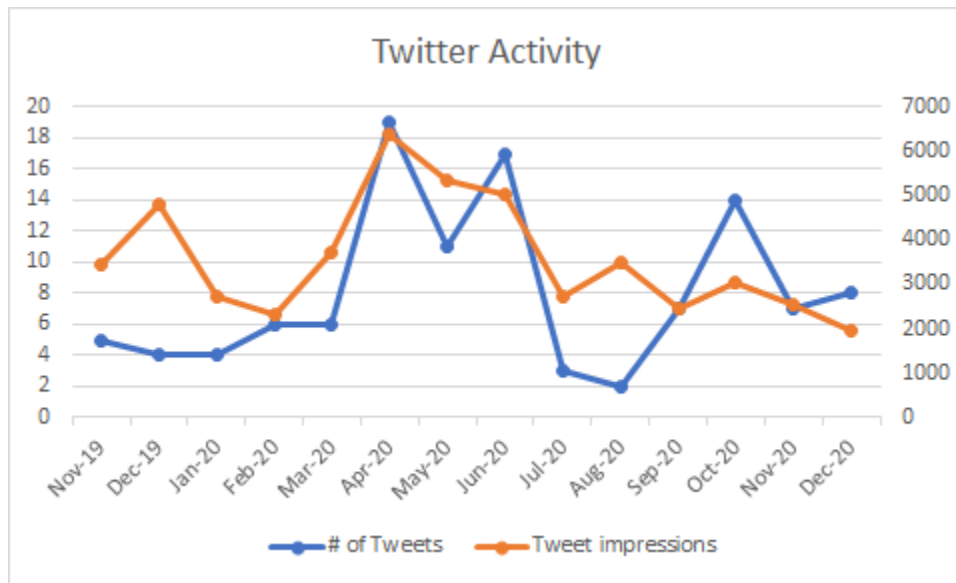


Total Number of Followers: 285 (30 added in October and November)



**December's Most Popular Post:** It's winter in the Bay Area, so that means sunshine, cold weather and little rain. Make sure to dump containers that can hold water to avoid mosquito breeding.

## D. Twitter

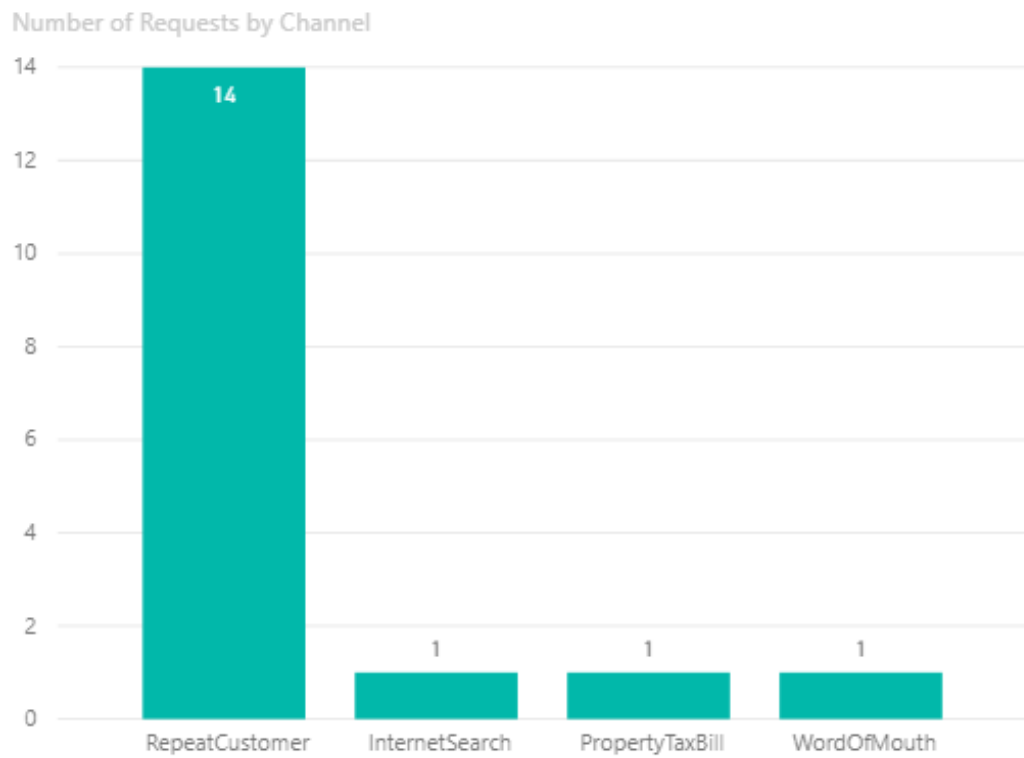


**Number of Profile Visits in December:** 128 (up from 99 in October and November)  
**Total Number of Followers:** 743 (1 added since November)

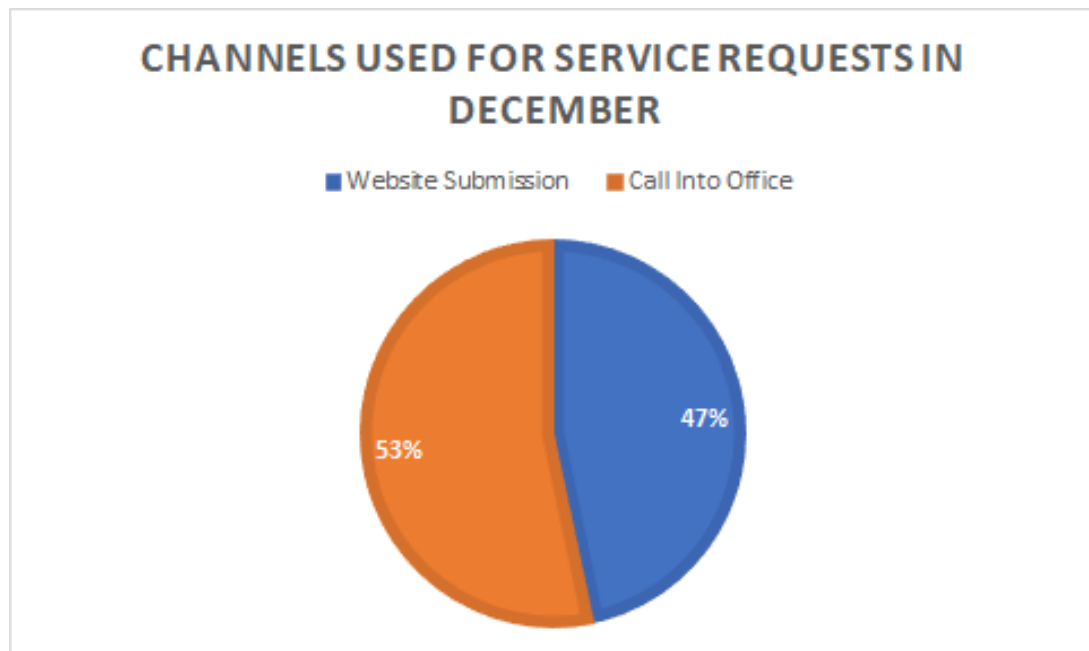


**Top December Tweet:** Have you noticed mosquitoes flying into your home? This time of the year they are overwintering, and looking for warm areas to hide during the cold months. Mosquito proof your home by fixing common areas they can sneak through. [pic.twitter.com/9QYzyZiNlc](https://pic.twitter.com/9QYzyZiNlc)

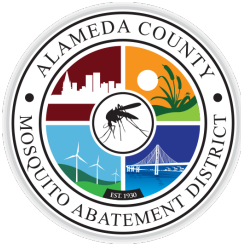
### E. Service Request Referral Summary



### F. Channels Used by Residents to Request Service



15 requests in total, 7 web submissions and 8 calls



23187 Connecticut Street  
Hayward, CA 94545

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

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

### Trustee Anniversary Recognitions:

#### Board of Trustees

**President**

Wendi Poulson

**Alameda**

**Vice-President**

Robert Beatty

**Berkeley**

**Secretary**

Betsy Cooley

**Emeryville**

Cathy Roache

**County at Large**

Preston Jordan

**Albany**

Shawn Kumagai

**Dublin**

George Young

**Fremont**

Elisa Márquez

**Hayward**

vacant

**Livermore**

Jan O. Washburn

**Oakland**

Eric Hentschke

**Newark**

Andrew Mingst

**Piedmont**

Julie Testa

**Pleasanton**

vacant

**San Leandro**

Subru Bhat

**Union City**

**Ryan Clausnitzer**

General Manager

**Background:**

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

Trustee	City	Years of Service	Anniversary Date
Julie Testa	Pleasanton	2	December 19 <sup>th</sup>
Eric Hentschke*	Newark	5	January 14 <sup>th</sup>
Subru Bhat	Union City	3	January 9 <sup>th</sup>

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



Alameda County Special Districts Association  
21040 Marshall Street  
Castro Valley, CA 94546  
[www.csdanet.net/about-csda/chapters-networks/chapter-alameda-county](http://www.csdanet.net/about-csda/chapters-networks/chapter-alameda-county)

Twenty Members Serving Alameda County

- ◆ Alameda Contra Costa Transit District
- ◆ Alameda County Mosquito Abatement District
- ◆ Alameda County Resource Conservation District
- ◆ Alameda County Vector Control Services District
- ◆ Alameda County Water District
- ◆ Alameda LAFCo
- ◆ Castro Valley Sanitary District
- ◆ City of Alameda Health Care District
- ◆ Dublin San Ramon Services District
- ◆ East Bay Municipal Utility District
- ◆ East Bay Regional Park District
- ◆ Eden Township Healthcare District
- ◆ Fairview Fire Protection District
- ◆ Hayward Area Recreation and Park District
- ◆ Livermore Area Recreation and Park District
- ◆ Oro Loma Sanitary District
- ◆ StopWaste
- ◆ Union Sanitary District
- ◆ Washington Township Health Care District
- ◆ Zone 7 Water Agency

Four Partner Members

- ◆ Alameda County Industries, Inc. (ACI)
- ◆ Bank of the West
- ◆ HF&H Consultants, LLC
- ◆ Waste Management of Alameda County

ACSDA Officers (Term: 7/2020 – 6/2022)

- ◆ Roland P. Williams, Jr.  
President  
Castro Valley Sanitary District  
(510) 537-0757  
[Roland@cvsan.org](mailto:Roland@cvsan.org)
- ◆ Shelia Young  
Vice President  
Oro Loma Sanitary District  
(510) 507-3041  
[SYoung@oroloma.org](mailto:SYoung@oroloma.org)
- ◆ Georgan Vonheeder-Leopold  
Treasurer  
Dublin San Ramon Services District  
(925) 828-8332  
[geovonleo@gmail.com](mailto:geovonleo@gmail.com)
- ◆ Ryan Clausnitzer  
At-Large  
Alameda County Mosquito Abatement District  
(510) 783-7744  
[Ryan@mosquitoes.org](mailto:Ryan@mosquitoes.org)
- ◆ Mark Friedman  
At-large  
Eden Township Healthcare District  
(510) 538-2031  
[Mark@ethd.org](mailto:Mark@ethd.org)

**Alameda County Special Districts Association**

**Wednesday, January 13, 2021**

*Hosted by:*  
**Livermore Area Recreation and Park District (LARPD)**  
*Located at:*  
**Teleconference – See Instructions Below**

**JOIN ZOOM MEETING:**

<https://us02web.zoom.us/j/84728140655?pwd=VmgyejdqcDh5OXQxeHVabWVhbWVFTOT09>

Meeting ID: 847 2814 0655

Passcode: 083548

Dial by your location: 1 669 900 9128

**8:00 a.m. Meeting**  
**10:00 a.m. Adjourn**

**Presiding: Shelia Young, Vice-President**

**AGENDA**

**8:00 A.M.**

**1. CALL TO ORDER**

- 1.1 Shelia Young, ACSDA Vice-President
- 1.2 Thank you to LARPD for hosting  
Thank you to Linda VanBuskirk for taking minutes

**2. SELF INTRODUCTIONS (Name & District)**

- 2.1 Self Introductions
- 2.2 Newly Elected Officials/Attendees Introduction

**8:10 A.M.**

**3. WELCOME**

- 3.1 Welcome to LARPD  
Mathew Fuzie, LARPD General Manager (GM)

**8:15 A.M.**

**4. GUEST SPEAKERS**

- 4.1 Mathew Fuzie, LARPD General Manager (15 mins)  
Topic: LARPD Overview and COVID-19 Response
- 4.2 Tim Dupuis, Alameda County Registrar of Voters (45 mins)  
Topic: General Election Information

**9:15 A.M.**

**5. UPDATES**

- 5.1 Alameda County Local Agency Formation Commission  
Chapter Representatives: Ralph Johnson, Ayn Wieskamp, and Georgan Vonheeder-Leopold, and Executive Officer, Rachel Jones
- 5.2 East Bay Regional Park District Park Advisory Committee Chapter  
Representative: Roland Williams
- 5.3 CSDA General Updates: Colleen Haley
- 5.4 Alameda County Countywide Oversight Board Updates: Paul Sethy



Alameda County Special Districts Association  
21040 Marshall Street  
Castro Valley, CA 94546  
[www.cstda.net/about-cstda/chapters-networks/chapter-alameda-county](http://www.cstda.net/about-cstda/chapters-networks/chapter-alameda-county)

Twenty Members Serving Alameda County

- ◆ Alameda Contra Costa Transit District
- ◆ Alameda County Mosquito Abatement District
- ◆ Alameda County Resource Conservation District
- ◆ Alameda County Vector Control Services District
- ◆ Alameda County Water District
- ◆ Alameda LAFCo
- ◆ Castro Valley Sanitary District
- ◆ City of Alameda Health Care District
- ◆ Dublin San Ramon Services District
- ◆ East Bay Municipal Utility District
- ◆ East Bay Regional Park District
- ◆ Eden Township Healthcare District
- ◆ Fairview Fire Protection District
- ◆ Hayward Area Recreation and Park District
- ◆ Livermore Area Recreation and Park District
- ◆ Oro Loma Sanitary District
- ◆ StopWaste
- ◆ Union Sanitary District
- ◆ Washington Township Health Care District
- ◆ Zone 7 Water Agency

Four Partner Members

- ◆ Alameda County Industries, Inc. (ACI)
- ◆ Bank of the West
- ◆ HF&H Consultants, LLC
- ◆ Waste Management of Alameda County

---

ACSDA Officers (Term: 7/2020 – 6/2022)

- ◆ Roland P. Williams, Jr.  
President  
Castro Valley Sanitary District  
(510) 537-0757  
[Roland@cvsan.org](mailto:Roland@cvsan.org)
- ◆ Shelia Young  
Vice President  
Oro Loma Sanitary District  
(510) 507-3041  
[SYoung@oroloma.org](mailto:SYoung@oroloma.org)
- ◆ Georgean Vonheeder-Leopold  
Treasurer  
Dublin San Ramon Services District  
(925) 828-8332  
[geovonleo@gmail.com](mailto:geovonleo@gmail.com)
- ◆ Ryan Clausnitzer  
At-Large  
Alameda County Mosquito Abatement District  
(510) 783-7744  
[Ryan@mosquitoes.org](mailto:Ryan@mosquitoes.org)
- ◆ Mark Friedman  
At-large  
Eden Township Healthcare District  
(510) 538-2031  
[Mark@ethd.org](mailto:Mark@ethd.org)

**9:35 A.M.**

**6. BUSINESS**

- 6.1 Financial Report: Georgean Vonheeder-Leopold, Treasurer
- 6.2 November 2020 Membership Minutes: Approval by Membership
- 6.3 Reappointment: Consideration for Roland Williams to be the East Bay Regional Park District Park Advisory Committee Chapter Representative for January 2021 – December 2022

**7. NEXT MEMBERSHIP MEETINGS**

- 7.1 March 10, 2021  
Hosted by: ACSDA Executive Committee  
Speakers: Colleen Chawla, Alameda County Health Care Services Agency

**8. DRAWING**

- 8.1 N/A

**10:00 A.M.**

**9. ADJOURNMENT**



# TAKE ACTION BRIEF

## January 2021

It's a new year, a new legislative session, and the same COVID-19 with many of the top issues of 2020 back on the agenda, including wildfires, climate, housing, and homelessness just to name a few. In anticipation of the work ahead, legislative leaders established several new committees, including the Joint Legislative Committee on Climate Change Policies and Joint Legislative Committee on Emergency Management.

On January 8, Governor Gavin Newsom will unveil his 2021-22 State Budget Proposal outlining his funding priorities for the year and setting in motion the Legislature's budget process. In the meantime, legislators will continue introducing new legislation through the bill introduction deadline of February 19. CSDA will update members via Advocacy News as details emerge and as the association continues to represent special districts and the communities they serve.

### Inside this edition of the Take Action Brief:

Prepare Your District for Potential COVID-19 Relief Funding.....2

Final Guidelines for the Surplus Land Act (SLA) – Progress Update.....3

Interest in Amending Mitigation Fee Act Persists .....4

Updating the Brown Act to Meet the Next Emergency.....5

Implementing Cal/OSHA COVID-19 Emergency Standards .....6

### Contact a local CSDA representative near you!

Chris Norden	Northern Network	<a href="mailto:chrisn@csda.net">chrisn@csda.net</a>
Dane Wadlé	Sierra Network	<a href="mailto:danew@csda.net">danew@csda.net</a>
Colleen Haley	Bay Area Network	<a href="mailto:colleenh@csda.net">colleenh@csda.net</a>
Cole Karr	Central Network	<a href="mailto:colek@csda.net">colek@csda.net</a>
Charlotte Holifield	Coastal Network	<a href="mailto:charlotteh@csda.net">charlotteh@csda.net</a>
Chris Palmer	Southern Network	<a href="mailto:chrisp@csda.net">chrisp@csda.net</a>



---

## ➤ COVID-19 RELIEF FUNDING

CSDA's Advocacy action priority is to work with the Administration, various state agencies, and the federal government to ensure special districts receive equitable access to COVID-19 relief funding should it become available.

### Prepare Your District for Potential COVID-19 Relief Funding

As part of ongoing efforts to secure special district access to COVID-19 relief funding, CSDA will host a live discussion on Tuesday, January 19, at 10:00 a.m. The webinar will cover:

- How to prepare for accessing future COVID-19 relief monies
- Guidelines for existing relief programs
- Best practices in securing funding

Following the webinar, CSDA will open a member-wide survey necessary to update statistics on special districts' pandemic impacts. Responses to the 2021 COVID-19 survey will be due Friday, February 5. The survey data is critical to CSDA's ongoing efforts to achieve relief funding for special districts and the communities they serve.

---

## Take Action

### *Help Special Districts Secure COVID-19 Relief Funding:*

#### **1. Participate in Webinar on January 19**

*COVID-19 Funding Relief: How Your District Should Prepare for Accessing Future Dollars*

*Date: Tuesday, January 19, 2021*

*Time: 10:00a.m. – 11:00a.m.*

*Registration: [csda.net](https://www.csdanet.org)*

#### **2. Complete Survey by February 5**

*Survey link will be emailed to members following January 19 webinar*

---

During the January 19 webinar, CSDA staff will offer insights on current COVID-19 advocacy efforts, an overview of the Coronavirus Relief Fund program and information to be used for potential future relief funding applications, and a question and answer period.

Jim Friedl, Conejo Recreation and Park Districts General Manager will share best practices for preparing documents to demonstrate need. James Zervis, Kern County Chief Operations Officer, will also join to offer their perspective on the county's administrative procedure of its \$2 million relief program for Kern County's special districts. A questions and answer period will follow the program.





## ➤ REVENUE, FINANCES, AND TAXATION

*CSDA's long range policy priority on revenue, finances, and taxation is to ensure adequate funding for special districts' safe and reliable core local service delivery. Protect special districts' resources from the shift or diversion of revenues without the consent of the affected districts. Promote the financial independence of special districts and afford them access to revenue opportunities equal to that of other types of local agencies.*

### Final Guidelines for the Surplus Land Act (SLA) – Progress Update

The final guidelines for the Surplus Land Act (SLA) anticipated for a January 1, 2021 release by the California Department of Housing and Community Development (HCD) have not yet been posted but should be forthcoming. Once the final guidelines are published to [hcd.ca.gov](http://hcd.ca.gov), CSDA will update members via the [Advocacy News blog](#).

#### Background

In 2019, Governor Gavin Newsom signed [AB 1486 \(Ting, 2019\)](#), which made several changes to the requirements in the Surplus Land Act (SLA). In response to AB 1486, on November 13, 2020 HCD released [Surplus Land Act \(SLA\) draft guidelines](#) with the associated comment period concluding December 7, 2020.

CSDA took lead in organizing and drafting a local government coalition comment letter and encouraged special districts who lease land or may otherwise be impacted by the guidelines to also submit comments. More than two dozen special districts alerted CSDA to their comment submissions. However, it remains to be seen if this substantive feedback persuaded HCD to reconsider some of the more problematic sections of the draft guidelines, including:

1. **Exclusion of Special District “Exemption”** – During the legislative process, CSDA secured an important exemption for special district lands into AB 1486, and this provision is errantly missing from the list of “exempt surplus land” types. The absence of this on the list of exemptions could confuse the public and needs to be added into the guidelines prior to its final form.
2. **Notice of Exemption Determination** – HCD states local agencies must notify the state every time a district declares land to be exempt surplus land and provide written findings, which is not specified in statute and has no basis under the SLA.
3. **Misstates Current Law to Include Leases in the Definition of Disposal** – Per the drafted guidelines, “disposition of surplus land” means the sale or lease of local agency-owned land formally declared surplus, despite the Legislature explicitly amending the term “lease” out of the definition within AB 1486 due to local government concerns. The new interpretation by HCD has no basis under current law.

#### Looking Ahead

Assemblymember Phil Ting, the legislator who authored AB 1486, has indicated plans to author an AB 1486 technical clean-up bill this session. Such legislation would likely be introduced in the form of a “spot bill” as a placeholder for any substantive amendments that may later be deemed appropriate. A bill of this nature has not yet “crossed the desk” for formal introduction. However, the deadline for doing so is not until February 19. While the stated intent of any such bill is to provide clarifying language, CSDA advocacy staff will closely monitor all developments should a bill materialize and amendments become substantive in nature. Notably, Assemblymember Ting has maintained interest in further addressing the law surrounding leases within the SLA.

If you would like to provide input on developments and strategy related to this issue sign up for CSDA's Public Works Expert Feedback Team at [csda.net/get-involved](http://csda.net/get-involved). If you have additional questions, please contact Alyssa Silhi, CSDA's Legislative Representative leading this issue area, at [alyssas@csda.net](mailto:alyssas@csda.net).



---

## Interest in Amending Mitigation Fee Act Persists

As the State Legislature continues to grapple with the issues of the day, including housing and homelessness, some interests would like to revisit the issue of developer fees as a means of promoting new housing. Local agencies depend on these fees to mitigate the impact of new development on parks, fire protection, flood control, and other essential services. Developer fees are those fees and charges found in the Mitigation Fee Act (MFA) that include both impact fees and connection and capacity charges.

Over the past few years, CSDA has been responsive to, and largely successful in defeating, legislative calls to cap, waive, or otherwise alter the MFA in such a way that harms essential services.

Prior to the COVID-19-related changes to the Legislature's priorities in 2020, legislators submitted a robust package of housing and MFA related measures. These included changes to nexus methodologies, fee protests, fee deferrals, and caps on the totality of fees per project. The same week, the State Senate and Assembly Committees for housing and local government held a joint informational hearing on the issue titled "The Price of Civilization" ( [Full Video Here](#) ) which was a robust discussion about the role that fees play, or don't play, in the production of housing stock and livable communities.

CSDA members Irvine Ranch Water District and North of the River Recreation and Park District spoke on a panel and discussed capacity and connection charges and impact fees respectively. A clip of North of the River Recreation and Park District's moving testimony can be viewed on [CSDA's youtube channel](#).

Legislative measures introduced in 2020 were unsuccessful, largely given the altered legislative cycle and re-prioritization of legislation due to the pandemic. However, the idea to further legislate developer fees has persisted. In the fall of 2020, the University of California's Turner Center for Housing Innovation [released a new study](#) with recommendations regarding the effect of developer fees on housing. The report highlighted nexus studies and suggested the Legislature look at the methodologies, levels of expected service, and feasibility studies related to developer fees. This was a follow up to a previous study [released in 2019](#).

The release of the new developer fee study coincided with a small stakeholder working group hosted by Assemblymember Tim Grayson (D-Concord) to explore the suggestions of the Turner Center and other proposals, such as those found in last year's legislative package. CSDA is representing special districts.

---

## Take Action

***CSDA has been asked to provide feedback on the following questions, please share your responses with CSDA Legislative Representative Anthony Tannehill at [anthonyt@csd.net](mailto:anthonyt@csd.net)***

- 1. What general policies could be implemented to make the imposition of fees and exactions more clear, consistent, and accountable?*
  - 2. What steps can be taken to make it easier for local jurisdictions to comply with transparency and reporting requirements?*
  - 3. How can local jurisdictions provide cost certainty to developers, at least in terms of fees and exactions? When in the process is it reasonable to expect an accurate accounting of the total cost burden?*
  - 4. What are some concrete examples of how these fees are used?*
-



---

## ➤ GOVERNANCE AND ACCOUNTABILITY

*CSDA's long range policy priority on governance and accountability is to enhance special districts' ability to govern as independent, local government bodies in an open and accessible manner. Encourage best practices that avoid burdensome, costly, redundant, or one-size-fits all approaches. Protect meaningful public participation in local agency formations, dissolutions, and reorganizations, and ensure local services meet the unique needs, priorities, and preference of each community*

### Updating the Brown Act to Meet the Next Emergency

CSDA is looking to update the Brown Act to allow for remote meetings during emergency declarations so that public agencies will not have to wait for an Executive Order from the Governor to hold such meetings.

On March 19, 2020 California Governor Gavin Newsom issued a stay-at-home order to protect public health and establish consistency in health orders across the state in order to slow the spread of COVID-19. In light of the statewide stay-at-home order and the need to keep individuals physically distanced from one another, Governor Newsom issued a number of subsequent executive orders ([N-25-20](#), [N-29-20](#), [N-35-20](#)) modifying the requirements of the Brown Act so that local agencies may meet remotely.

CSDA intends to sponsor legislation to update this area of the Brown Act and is seeking feedback from members regarding their experiences meeting remotely during the pandemic. In particular:

1. What has been your agency's experience with remote meetings? Have they been successful?
2. What favorable outcomes, if any, have occurred as a result of the transition to holding meetings remotely?
3. Have there been any problems with your district switching to remote meetings? Has your district had to contend with any issues that may be raised by using technology that may not be accessible to members of your community?
4. The executive orders retain [the agenda/meeting notice posting requirements specified within the Brown Act](#). Has your district had difficulty in observing the notice requirements? If so, do you have any suggestions on how the notice requirements could be improved or updated?
5. Current law requires at least 24-hour notice prior to a public agency holding an emergency meeting. What, if any modifications would you propose to [the 24-hour notice requirements currently included within the Brown Act](#) in order to better facilitate that 24-hour notice?
6. Would your district benefit from being able to meet remotely during emergencies generally (as opposed to on a more limited scale specific to a public health pandemic like COVID-19)? If so, on what emergency occasions would your district have benefitted from being able to meet remotely *in the past* (e.g., evacuations for fire, flood, etc.)?
7. Are there any other thoughts regarding remote meeting requirements you would like to share with CSDA?

---

## Take Action

*Email your feedback to CSDA Legislative Analyst Marcus Detwiler at [marcusd@csla.net](mailto:marcusd@csla.net)*

---



---

## ➤ HUMAN RESOURCES AND PERSONNEL

*CSDA's long range policy priority on human resources and personnel is to promote policies related to hiring, management, and benefits and retirement that afford flexibility, contain costs, and enhance the ability to recruit and retain highly qualified, career-minded employees to public service. As public agency employers, support policies that foster productive relationships between management and employees, both represented and non-represented.*

### Implementing Cal/OSHA COVID-19 Emergency Standards

The California Occupational Safety and Health Standards Board (Cal/OSHA) passed emergency temporary standards on COVID-19 prevention in the workplace that took effect immediately on November 30, 2020. The new emergency standards, which are binding and enforceable against nearly all California employers, require that employers must prepare, implement, and maintain a written COVID-19 Prevention Program (CPP). In an effort to simplify the program requirements, the standards state that the CPP may be integrated as part of an employer's Injury and Illness Prevention Plan (IIPP) or maintained in a separate, standalone document.

Resources on the new Cal/OSHA COVID-19 Emergency Standards can be found at [csda.net](http://csda.net), including a template, webinars, and a detailed article written by Darrell Uran, Director of Marketing at Atkinson, Andelson, Loya, Ruud & Romo.

---

## Take Action

*CSDA needs to hear from you about any challenges your district has been facing in implementing the new Cal/OSHA requirements. CSDA will continue working to provide feedback to the Standards Board to be considered in future updates and amendments to the standards.*

***Please email feedback regarding the new Cal/OSHA COVID-19 Emergency Standards and any challenges your district has experienced to CSDA Senior Legislative Representative Dillon Gibbons at [dillong@csda.net](mailto:dillong@csda.net).***

*CSDA will keep your name and the name of your district's name confidential, absent your consent, when sharing responses with the Standards Board.*

---



## ➤ OTHER WAYS TO TAKE ACTION

### Learn More

**Our Spring SDLA Conference has been moved to Virtual!**

[Register now](#) for our SDLA Module Virtual Workshops:

SDLA Module 1: Governance Foundations  
March 24 and 25, 2021  
1:00 – 4:00 p.m. each day

SDLA Module 2: Setting Direction  
April 12 and 13, 2021  
9:00 a.m. – 12:00 p.m. each day

SDLA Module 3: Board's Role in Finance  
May 12 and 13, 2021  
9:00 a.m. – 12:00 p.m. each day

SDLA Module 4: Board's Role in HR  
May 26 and 27, 2021  
9:00 a.m. – 12:00 p.m. each day

**If you need assistance paying for any CSDA Education,  
the Special District Leadership Foundation is here to help.**

**Apply for the [2021 Dr. James Kohnen Scholarship](#) today to attend the SDLA Virtual Modules.**

### Join Today

Join an Expert Feedback Team to provide CSDA staff with invaluable insights on policy issues. Email [romanw@csda.net](mailto:romanw@csda.net) to inquire about joining one of the following teams:

- Budget, Finance and Taxation
- Environment
- Formation and Reorganization
- Human Resources and Personnel
- Governance
- Public Works and Contracting

### Stay Informed

In addition to the many ways you can **TAKE ACTION** with CSDA's advocacy efforts, CSDA offers a variety of tools to keep you up-to-date and assist you in your district's legislative and public outreach. Make sure you're reading these resources:

- CSDA's weekly e-Newsletter
- Districts in the News
- CSDA's CA Special District Magazine

Email [updates@csda.net](mailto:updates@csda.net) for help accessing these additional member resources.

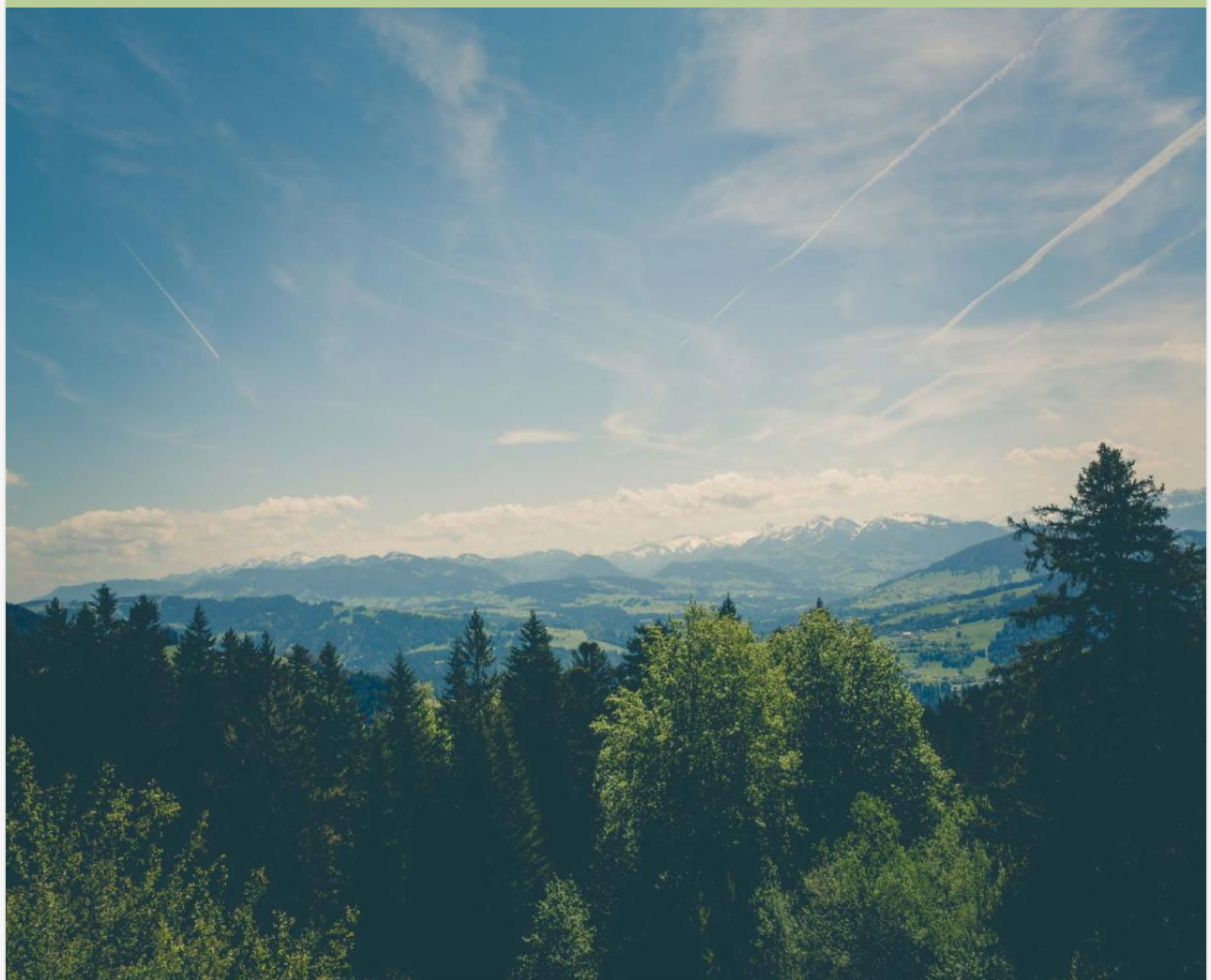
## Ryan Clausnitzer

---

**From:** MVCAC <mvcac@mvcac.org>  
**Sent:** Monday, December 28, 2020 8:44 AM  
**To:** Ryan Clausnitzer  
**Subject:** Introducing the first ever MVCAC photo contest at the 89th Annual Conference LIVE Online!



**MVCAC**  
Mosquito and Vector Control Association of California



**89th Annual MVCAC Conference**  
February 1-3, 2021 VIRTUALLY

REGISTER ONLINE

REGISTER BY MAIL/FAX



**MVCAC**  
Mosquito and Vector Control Association of California

# 89TH ANNUAL VIRTUAL CONFERENCE PHOTO CONTEST

FEBRUARY 1-3, 2021  
LIVE ONLINE!



## Introducing the first ever MVCAC photo contest!

Find those fantastic photos you have taken this year and enter them for viewing during the MVCAC Virtual Conference. There are four categories, and one winner will be chosen from each category.

### Categories (all should be vector and work related):

- A Day in the Life
- Team Spirit
- Mosquitoes & Vectors
- Workplace Landscapes

### Contest Rules

#### Eligibility

The contest is open to any member of MVCAC or AMCA. AMG or KP staff and their families are not eligible to participate. Participants for all categories must be amateur photographers, defined as anyone who has not received compensation for their photos.

By entering this contest, you give MVCAC sole discretion in the use of your entered photo(s). Submitted entries may not be submitted to other photo contests. Each photo should be individually submitted by e-mail and must be accompanied by all entry form information (shown below). Participants may enter a maximum of 5 total photos. Photos entered may not be altered or enhanced in any way.

#### Entering

All photos must be high quality digital photos of at least 3MB. For more information, contact MVCAC. Enter photos for all categories by sending by e-mail to: [mvcac@mvcac.org](mailto:mvcac@mvcac.org), subject line: MVCAC Photo Contest. Send ONE (1) e-mail message per entry with the following

information: Name of photographer, location of photo, photo category\*, photo title, photographer's phone number, photographer's email address.

### Judging

Judging will be done by conference attendees during the MVCAC virtual conference, February 1-2, 2021.

### Winners

Winners will be announced during the conference awards ceremony on February 3<sup>rd</sup> and showcased on the MVCAC website and membership newsletter. Compensation outside of the prize will not be given for any winning photos or the publishing of winning photos.

*Contest is subject to local, state, and federal regulations and disqualification will occur for breaking of any of the rules.*

**SUBMIT A PHOTO**

## Virtual Conference Schedule

*DRAFT schedule as of December 7, 2020*

### **Monday February 1, 2021**

9:00am-12:00pm MVCAC Board of Directors meeting  
1:00-5:00 pm Trustee Session  
2:00-3:00 pm Moderator training  
6:00-8:00 pm Exhibit hall open  
6:00-8:00 pm Welcome Reception/social events

### **Tuesday February 2, 2021**

7:00am-1:00 pm Exhibitor Show Open  
8:00-10:00am Welcome to MVCAC/Plenary session  
10:00-10:30am Break/visit the exhibitors  
10:30-11:30am Reeves New Investigator  
11:30am-1:00pm Visit the exhibitors/poster session  
1:00-3:30pm Concurrent Sessions A  
\*Challenges and Opportunities in Vector-borne Diseases  
\*Mosquito Biology and Disease  
1:00-3:30 pm Concurrent Sessions B  
\*Community Engagement and Education  
\*Public Policy, Governance & Operations During the COVID crisis

### **Wednesday February 3, 2021**

7:00am-1:00 pm Exhibitor Show Open  
8:00-10:15am Concurrent Session  
\*Operations and Technology  
\*Pacific Northwest Center for Excellence  
10:15-10:45am Break/Visit the exhibits  
10:45am-12:30pm Concurrent Session  
\* In Control: A Look at Operational Tools & Equipment  
\* Innovation & Discovery in Mosquito Control  
12:30-1:30pm Awards Lunch



1:30-3:30pm

Concurrent Session

\* In Control: A Look at Operational Tools & Equipment part B

\* Invasion of the Body Biters: Statewide Efforts Against Aedes

[REGISTER ONLINE](#)

[REGISTER BY MAIL/FAX](#)

[Visit our website](#) for more information.

Connect with us



MVCAC | 1 Capitol Mall, Suite 320, Sacramento, CA 95814

[Unsubscribe ryan@mosquitoes.org](mailto:ryan@mosquitoes.org)

[Update Profile](#) | [About our service provider](#)

Sent by [mvcac@mvcac.org](mailto:mvcac@mvcac.org) powered by



Try email marketing for free today!

# 2020-2021 Statement of Economic Interests



---

## Form 700

A Public Document

### ***Table of Contents***

Quick Start Guide .....	p.2
Who? Where? How? When? .....	p.3
Types of Statements.....	p.4
Cover Page and Schedules	
Cover Page .....	p.5
Schedule A-1 ( <i>Investments</i> ).....	p.7
Schedule A-2 ( <i>Business Entities/Trusts</i> ) .....	p.9
Schedule B ( <i>Real Property</i> ) .....	p.11
Schedule C ( <i>Income</i> ) .....	p.13
Schedule D ( <i>Gifts</i> ).....	p.15
Schedule E ( <i>Travel Payments</i> ).....	p.17
Restrictions and Prohibitions.....	p.19
Q & A.....	p.20

### ***Helpful Resources***

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

## **California Fair Political Practices Commission**

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email Advice: [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: [www.fppc.ca.gov](http://www.fppc.ca.gov)

December 2020

## Quick Start Guide

Detailed instructions begin on page 3.

---

### WHEN IS THE ANNUAL STATEMENT DUE?

- March 1 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

### WHERE DO I FILE?

Most people file the Form 700 with their agency. If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

### ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

### NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

**Note:** Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

### QUESTIONS?

- [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

### E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to [form700@fppc.ca.gov](mailto:form700@fppc.ca.gov).

## What's New

### Gift Limit Increase

The gift limit increased to **\$520** for calendar years **2021** and **2022**. The gift limit in 2020 was **\$500**.

### Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers").  
**Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

#### Exception:

- Candidates for a county central committee are not required to file the Form 700.
- Members of newly created boards and commissions not yet covered under a conflict of interest code
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### Where to file:

#### 87200 Filers

State offices	⇒	Your agency
Judicial offices	⇒	The clerk of your court
Retired Judges	⇒	Directly with FPPC
County offices	⇒	Your county filing official
City offices	⇒	Your city clerk
Multi-County offices	⇒	Your agency

#### Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest

**Code:** File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

#### Members of Boards and Commissions of Newly Created Agencies:

File with your newly created agency or with your agency's code reviewing body.

#### Employees in Newly Created Positions of Existing Agencies:

File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

**Candidates:** File with your local elections office.

### How to file:

The Form 700 is available at [www.fppc.ca.gov](http://www.fppc.ca.gov). Form 700 schedules are also available in Excel format. All

statements must have an original "wet" signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2.

### When to file:

#### Annual Statements

##### ⇒ March 1, 2021

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

##### ⇒ April 1, 2021

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their local filing officers.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

#### Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

#### Exception:

If you assumed office between October 1, 2020, and December 31, 2020, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2022, or April 1, 2022, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2021. (See Reference Pamphlet, page 6, for additional exceptions.)

#### Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

#### Late Statements

**There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 19 for information on penalties and fines.)**

#### Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. Obtain amendment schedules at [www.fppc.ca.gov](http://www.fppc.ca.gov).

## Types of Statements

---

### Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions she holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

### Annual Statement:

Generally, the period covered is January 1, 2020, through December 31, 2020. If the period covered by the statement is different than January 1, 2020, through December 31, 2020, (for example, you assumed office between October 1, 2019, and December 31, 2019 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2020.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

### Leaving Office Statement:

Generally, the period covered is January 1, 2020, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2020, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2019, and December 31, 2019, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2020.

### Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

### Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at [www.fppc.ca.gov](http://www.fppc.ca.gov).

**Note:** Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

**STATEMENT OF ECONOMIC INTERESTS**  
**COVER PAGE**  
*A PUBLIC DOCUMENT*

Please type or print in ink.

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

**1. Office, Agency, or Court**

Agency Name (Do not use acronyms)

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

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

Agency: Position:

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

State Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)  
Multi-County County of  
City of Other

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

Annual: The period covered is January 1, 2020, through December 31, 2020. Leaving Office: Date Left (Check one circle.)  
-or- The period covered is through December 31, 2020. The period covered is January 1, 2020, through the date of leaving office.  
Assuming Office: Date assumed -or- The period covered is through the date of leaving office.  
Candidate: Date of Election and office sought, if different than Part 1:

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

**Schedules attached**

Schedule A-1 - Investments – schedule attached Schedule C - Income, Loans, & Business Positions – schedule attached  
Schedule A-2 - Investments – schedule attached Schedule D - Income – Gifts – schedule attached  
Schedule B - Real Property – schedule attached Schedule E - Income – Gifts – Travel Payments – schedule attached

-or- None - No reportable interests on any schedule

**5. Verification**

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

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS  
( )

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

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

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

# Instructions Cover Page

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

## Part 1. Office, Agency, or Court

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

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

### Example:

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

## Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.

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

### Example:

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

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

## Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2020 annual statement, **do not** change the pre-printed dates to reflect 2021. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2021, through December 31, 2021, will be disclosed on your statement filed in 2022. See Reference Pamphlet, page 4.

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

## Part 4. Schedule Summary

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

## Part 5. Verification

Complete the verification by signing the statement and entering the date signed. All statements must have an original “wet” signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2.

**When you sign your statement, you are stating, under penalty of perjury, that it is true and correct.** Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

# SCHEDULE A-1

## Investments

### Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

Name

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20  
ACQUIRED                  DISPOSED

Comments: \_\_\_\_\_



## Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 13.)

### Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 8, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 15.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 16, for more information on disclosing trusts.)
- Business trusts

### You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 13.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)
- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 15.)

- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

**Use Schedule A-1** to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

**Use Schedule A-2** to report ownership of 10% or greater (e.g., a sole proprietorship).

### To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 20 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

### Examples:

Frank Byrd holds a state agency position. His conflict of interest code requires full disclosure of investments. Frank must disclose his stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by his spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. She has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

### Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

**SCHEDULE A-2**  
**Investments, Income, and Assets**  
**of Business Entities/Trusts**  
(Ownership Interest is 10% or Greater)

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one  
Trust, go to 2      Business Entity, complete the box, then go to 2

**GENERAL DESCRIPTION OF THIS BUSINESS**

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$0 - \$1,999	_____ / _____ / <b>20</b>	_____ / _____ / <b>20</b>
\$2,000 - \$10,000	_____ / _____ / <b>20</b>	_____ / _____ / <b>20</b>
\$10,001 - \$100,000	ACQUIRED	DISPOSED
\$100,001 - \$1,000,000		
Over \$1,000,000		

NATURE OF INVESTMENT  
Partnership      Sole Proprietorship      \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None    or    Names listed below \_\_\_\_\_

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:  
INVESTMENT      REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property \_\_\_\_\_

Description of Business Activity or City or Other Precise Location of Real Property \_\_\_\_\_

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000	_____ / _____ / <b>20</b>	_____ / _____ / <b>20</b>
\$10,001 - \$100,000	_____ / _____ / <b>20</b>	_____ / _____ / <b>20</b>
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST  
Property Ownership/Deed of Trust      Stock      Partnership

Leasehold \_\_\_\_\_      Other \_\_\_\_\_  
Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one  
Trust, go to 2      Business Entity, complete the box, then go to 2

**GENERAL DESCRIPTION OF THIS BUSINESS**

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$0 - \$1,999	_____ / _____ / <b>20</b>	_____ / _____ / <b>20</b>
\$2,000 - \$10,000	_____ / _____ / <b>20</b>	_____ / _____ / <b>20</b>
\$10,001 - \$100,000	ACQUIRED	DISPOSED
\$100,001 - \$1,000,000		
Over \$1,000,000		

NATURE OF INVESTMENT  
Partnership      Sole Proprietorship      \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None    or    Names listed below \_\_\_\_\_

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:  
INVESTMENT      REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property \_\_\_\_\_

Description of Business Activity or City or Other Precise Location of Real Property \_\_\_\_\_

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000	_____ / _____ / <b>20</b>	_____ / _____ / <b>20</b>
\$10,001 - \$100,000	_____ / _____ / <b>20</b>	_____ / _____ / <b>20</b>
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST  
Property Ownership/Deed of Trust      Stock      Partnership

Leasehold \_\_\_\_\_      Other \_\_\_\_\_  
Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

Comments: \_\_\_\_\_

## Instructions – Schedule A-2

### Investments, Income, and Assets of Business Entities/Trusts

---

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

#### To Complete Schedule A-2:

**Part 1.** Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

**Part 2.** Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

**Part 3.** Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting

period. (See Reference Pamphlet, page 11, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.

- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 8.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 14, for information on procedures to request an exemption from disclosing privileged information.)

**Part 4.** Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

**SCHEDULE B**  
**Interests in Real Property**  
 (Including Rental Income)

Name \_\_\_\_\_

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/20	____/____/20
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/20	____/____/20
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

\* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER\* \_\_\_\_\_

ADDRESS (Business Address Acceptable) \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF LENDER \_\_\_\_\_

INTEREST RATE      TERM (Months/Years)

_____%	None	_____
--------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable \_\_\_\_\_

NAME OF LENDER\* \_\_\_\_\_

ADDRESS (Business Address Acceptable) \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF LENDER \_\_\_\_\_

INTEREST RATE      TERM (Months/Years)

_____%	None	_____
--------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable \_\_\_\_\_

Comments: \_\_\_\_\_

## Instructions – Schedule B Interests in Real Property

Report interests in real property located in your agency's jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be "within the jurisdiction" of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. (See Reference Pamphlet, page 13.)

### Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse's or registered domestic partner's interests in real property that are legally held separately by him or her

### You are **not** required to report:

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 16.)
  - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

### To Complete Schedule B:

- Report the precise location (e.g., an assessor's parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold,

### Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

disclose the number of years remaining on the lease.

- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the name of each tenant. Otherwise, mark "None."
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender's business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

### Example:

Allison Gande is a city planning commissioner. During the reporting period, she received rental income of \$12,000, from a single tenant who rented property she owned in the city's jurisdiction. If Allison received \$6,000 each from two tenants, the tenants' names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS <b>4600 24th Street</b>	
CITY <b>Sacramento</b>	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: ____/____/19 <b>XX</b> ____/____/19 <b>XX</b> ACQUIRED      DISPOSED
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold      Yrs. remaining: _____ Other: _____	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None <b>Henry Wells</b>	
NAME OF LENDER* <b>Sophia Petroillo</b>	
ADDRESS (Business Address Acceptable) <b>2121 Blue Sky Parkway, Sacramento</b>	
BUSINESS ACTIVITY, IF ANY, OF LENDER <b>Restaurant Owner</b>	
INTEREST RATE <b>8</b> % <input type="checkbox"/> None	TERM (Months/Years) <b>15</b> Years
HIGHEST BALANCE DURING REPORTING PERIOD <input checked="" type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
<input type="checkbox"/> Guarantor, if applicable	
Comments: _____	

# SCHEDULE C

## Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

▶ 1. INCOME RECEIVED	▶ 1. INCOME RECEIVED												
<p>NAME OF SOURCE OF INCOME _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE _____</p> <p>YOUR BUSINESS POSITION _____</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">GROSS INCOME RECEIVED</td> <td style="width: 50%; border: none;">No Income - Business Position Only</td> </tr> <tr> <td style="border: none;">\$500 - \$1,000</td> <td style="border: none;">\$1,001 - \$10,000</td> </tr> <tr> <td style="border: none;">\$10,001 - \$100,000</td> <td style="border: none;">OVER \$100,000</td> </tr> </table> <p>CONSIDERATION FOR WHICH INCOME WAS RECEIVED</p> <p>Salary      Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)</p> <p>Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)</p> <p>Sale of _____ <i>(Real property, car, boat, etc.)</i></p> <p>Loan repayment</p> <p>Commission or      Rental Income, list each source of \$10,000 or more</p> <p>_____ <i>(Describe)</i></p> <p>Other _____ <i>(Describe)</i></p>	GROSS INCOME RECEIVED	No Income - Business Position Only	\$500 - \$1,000	\$1,001 - \$10,000	\$10,001 - \$100,000	OVER \$100,000	<p>NAME OF SOURCE OF INCOME _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE _____</p> <p>YOUR BUSINESS POSITION _____</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">GROSS INCOME RECEIVED</td> <td style="width: 50%; border: none;">No Income - Business Position Only</td> </tr> <tr> <td style="border: none;">\$500 - \$1,000</td> <td style="border: none;">\$1,001 - \$10,000</td> </tr> <tr> <td style="border: none;">\$10,001 - \$100,000</td> <td style="border: none;">OVER \$100,000</td> </tr> </table> <p>CONSIDERATION FOR WHICH INCOME WAS RECEIVED</p> <p>Salary      Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)</p> <p>Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)</p> <p>Sale of _____ <i>(Real property, car, boat, etc.)</i></p> <p>Loan repayment</p> <p>Commission or      Rental Income, list each source of \$10,000 or more</p> <p>_____ <i>(Describe)</i></p> <p>Other _____ <i>(Describe)</i></p>	GROSS INCOME RECEIVED	No Income - Business Position Only	\$500 - \$1,000	\$1,001 - \$10,000	\$10,001 - \$100,000	OVER \$100,000
GROSS INCOME RECEIVED	No Income - Business Position Only												
\$500 - \$1,000	\$1,001 - \$10,000												
\$10,001 - \$100,000	OVER \$100,000												
GROSS INCOME RECEIVED	No Income - Business Position Only												
\$500 - \$1,000	\$1,001 - \$10,000												
\$10,001 - \$100,000	OVER \$100,000												

**▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD**

\* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

<p>NAME OF LENDER* _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF LENDER _____</p> <p>HIGHEST BALANCE DURING REPORTING PERIOD</p> <p>\$500 - \$1,000</p> <p>\$1,001 - \$10,000</p> <p>\$10,001 - \$100,000</p> <p>OVER \$100,000</p>	<p>INTEREST RATE      TERM (Months/Years)</p> <p>_____ %      None      _____</p> <p>SECURITY FOR LOAN</p> <p>None      Personal residence</p> <p>Real Property _____ <i>Street address</i></p> <p>_____ <i>City</i></p> <p>Guarantor _____</p> <p>Other _____ <i>(Describe)</i></p>
--	--

**Comments:** \_\_\_\_\_

# Instructions – Schedule C

## Income, Loans, & Business Positions

### (Income Other Than Gifts and Travel Payments)

---

#### Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 11.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

#### Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

#### Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10.)
- Incentive compensation (See Reference Pamphlet, page 12.)

#### Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

#### You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 12.)

#### To Complete Schedule C:

##### Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 8.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

##### Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
  - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
  - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

**SCHEDULE D**  
**Income – Gifts**

Name \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

Comments: \_\_\_\_\_



## Instructions – Schedule D Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

### Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

### Reminders

- Gifts from a single source are subject to a **\$500** limit in **2020**. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

### Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

### You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

### To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

**SCHEDULE E**  
**Income – Gifts**  
**Travel Payments, Advances,**  
**and Reimbursements**

Name \_\_\_\_\_

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

**Comments:** \_\_\_\_\_

# Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

**You are not required to disclose:**

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

**Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.**

**To Complete Schedule E:**

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
  - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

**Example:**

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for her travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which she is not providing services are likely considered gifts. Note that the same payment from a 501(c)(3) would NOT be reportable.

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Health Services Trade Association	
<small>ADDRESS (Business Address Acceptable)</small>	
1230 K Street, Suite 610	
<small>CITY AND STATE</small>	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
<small>DATE(S):</small> ___/___/___ <small>(if gift)</small> <small>AMT: \$</small> 550.00	
<small>▶ MUST CHECK ONE:</small> <input type="checkbox"/> Gift <small>-or-</small> <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting.</u>	
<small>▶ If Gift, Provide Travel Destination</small> _____	

**Example:**

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as his meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose. Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at [www.fppc.ca.gov](http://www.fppc.ca.gov).)

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Chengdu Municipal People's Government	
<small>ADDRESS (Business Address Acceptable)</small>	
2 Caoshi St. CaoShiJie, Qingyang Qu, Chengdu Shi,	
<small>CITY AND STATE</small>	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
<small>DATE(S):</small> <u>09</u> / <u>04</u> / <u>XX</u> <small>(if gift)</small> <small>AMT: \$</small> 3,874.38	
<small>▶ MUST CHECK ONE:</small> <input checked="" type="checkbox"/> Gift <small>-or-</small> <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China.</u>	
<small>▶ If Gift, Provide Travel Destination</small> <u>Sichuan Sheng, China</u>	

## Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their personal assets and income. They also must disqualify themselves from participating in decisions that may affect their personal economic interests. The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the law's provisions.

### Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2021-2022, the gift limit increased to \$520 from a single source during a calendar year. In 2019 and 2020, the gift limit was \$500 from a single source during a calendar year.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

### Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 10.)

### Loan Restrictions

Certain state and local officials are subject to restrictions

on loans. (See Reference Pamphlet, page 14.)

### Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

### Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

**For assistance** concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov).
- Call the FPPC toll-free at (866) 275-3772.

### Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

## Questions and Answers

---

### General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.
- On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.
- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may complete one statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Report your economic interests using the largest jurisdiction and highest disclosure requirements assigned to you by the three agencies. Make two copies of the entire statement before signing it, sign each copy with an original signature, and distribute one original to the county and to each of the two boards. Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.
- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.

- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

### Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 13.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.
- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity’s website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.

## Questions and Answers Continued

---

Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?

A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.

Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?

A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.

Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?

A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.

Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?

A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

### Income Disclosure

Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?

A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.

Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?

A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at [www.fppc.ca.gov](http://www.fppc.ca.gov). (See Reference Pamphlet, page 14.)

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

## Questions and Answers Continued

---

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 8.)

Q. My husband is a partner in a four-person firm where all of his business is based on his own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your husband's investment in the firm is 10% or greater, disclose 100% of his share of the business on Schedule A-2, Part 1 and 50% of his income on Schedule A-2, Parts 2 and 3. For example, a client of your husband's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 14.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

### Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in real property for you.

### Gift Disclosure

Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?

A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.

## Questions and Answers Continued

---

- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2020 the gift limit was \$500, so the Bensons may have given the supervisor artwork valued at no more than **\$1,000**. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.



**From:** [Ryan Clausnitzer](#)  
**To:** [ALL ACMAD](#)  
**Subject:** Work remotely until Capitol situation calms down  
**Date:** Wednesday, January 6, 2021 12:17:24 PM  
**Attachments:** [image001.png](#)  
[image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[image007.png](#)  
[image002.png](#)  
**Importance:** High

---

Hello-

I'm sure many of you are aware that we have an unprecedented situation going down right now at the US Capitol. Based on this occurring before in other countries, this can escalate and spread nationwide due to fear and uncertainty.

If you are the field, return to the District immediately and work remotely until further notice on part 107 & DPR study, or work with Joseph and/or Eric on independent study like webinars or research for the remainder of the workday.

We will reassess the situation this evening and let you all know what the plan is for tomorrow.

Thank you and stay safe-

Ryan Clausnitzer

*General Manager*

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

O: 510-783-7744 | F: 510-783-3903

23187 Connecticut St., Hayward, CA 94545



