

AGENDA
1120th MEETING OF THE BOARD OF TRUSTEES
OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
DECEMBER 13TH, 2023

TIME: 5:00 P.M.

PLACE: Join in person at the Office of the District
23187 Connecticut Street, Hayward, CA 94545 or
Join remotely via teleconference: <https://us02web.zoom.us/j/84576891476>
see below for additional details.

TRUSTEES: Victor Aguilar, President, City of San Leandro
Cathy Roache, Vice-President, County-at-Large
Tyler Savage, Secretary, City of Alameda
Robin López, City of Albany: *from 1000 San Pablo Ave, Albany, CA*
P. Robert Beatty, City of Berkeley
Kashef Qaadri, City of Dublin
Courtney Welch, City of Emeryville: *from 6301 Shellmound St, Emeryville CA*
John Zlatnik, City of Fremont
George Syrop, City of Hayward
City of Livermore, vacant
Eric Hentschke, City of Newark
Jan O. Washburn, City of Oakland
Hope Salzer, City of Piedmont
Valerie Arkin, City of Pleasanton
Subru Bhat, City of Union City

1. Call to order.
2. Roll call.
3. President Aguilar 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 Member Mr. John Zlatnik, representing the City of Fremont (Information only).
5. Approval of the minutes of the 1119th Regular Meeting held November 8th, 2023 (**Board action required**).
6. Presentation of the Draft Annual Comprehensive Financial Report for Fiscal Year 2022-23 by Maze & Associates. (**Board Action Required**).
 - a. Required Communications
 - b. Memorandum on Internal Controls
7. Presentation by Lab Director, Eric Haas-Stapleton, PhD: *Tropical disease & Aedes aegypti response plan* (Information only)
8. Trustee in lieu payments switching from 1099 to W-2 in January 2024 (Information only)

9. Closed session to discuss the General Manager's compensation pursuant to Government Code Section 54957.6 (Information only)
10. Financial Reports as of November 30th, 2023: (Information only).
 - a. Check Register
 - b. Income Statement
 - c. Investment, reserves, and cash report
 - d. Balance Sheet
11. Presentation of the Monthly Staff Report (Information only).
12. Presentation of the Manager's Report (Information only).
 - a. Trustee & Staff Anniversary Recognitions
 - b. CDPH Weekly Arbovirus Surveillance Bulletin, WNV update
 - c. Required training expiration date:
 - i. AB 1234: Arkin (11/27/23), Savage (12/23/23), Bhat (12/17/23), Hentschke (1/1/24), Roache (1/13/24)
 - ii. AB 1825: Aguilar (8/11/23)
13. Board President asks for reports on conferences and seminars attended by Trustees.
14. Board President asks for announcements from members of the Board.
15. Board President asks trustees for items to be added to the agenda for the next Board meeting.
16. Adjournment.

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

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

IMPORANT NOTICE REGARDING MEETING PARTICIPATION:

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

HOW TO OBSERVE THE MEETING:

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

Telephone: Listen to the meeting live by calling Zoom at **(669) 900-6833** Enter the **Meeting ID# 845 7689 1476** followed by the pound (#) key.

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/84576891476>

Mobile: Log in through the Zoom mobile app on a smartphone and enter **Meeting ID# 845 7689 1476**

HOW TO SUBMIT PUBLIC COMMENTS:

Before the Meeting: Please email your comments to acmad@mosquitoes.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 12:00 PM the day of the meeting will be included as an

agenda supplement on the District's website under the relevant meeting date and provided to the Trustees at the meeting. Comments received after this time will not be read aloud but will be added to the record after the meeting.

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

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

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

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

PUBLIC RECORDS:

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

CEQA NOTICE:

Unless expressly stated otherwise on the agenda (that an MND or EIR is being considered), discretionary actions taken on agenda items will include a finding by the Board that the action is exempt under CEQA. More information about the CEQA determination can be found in the corresponding staff report.

MINUTES
1119th MEETING OF THE BOARD OF TRUSTEES
OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
November 8th, 2023

TIME: 5:00 P.M.
PLACE: Hybrid Meeting of the Board of Trustees
Physically held at the Office of the District
23187 Connecticut Street, Hayward, CA 94545 and
Teleconferencing at: <https://us02web.zoom.us/j/86094737471>
TRUSTEES: Victor Aguilar, President, City of San Leandro
Cathy Roache, Vice-President, County-at-Large
City of Livermore, vacant
Tyler Savage, City of Alameda
Robin López, City of Albany: *from 1000 San Pablo Ave, Albany, CA*
P. Robert Beatty, City of Berkeley
Kashef Qaadri, City of Dublin
Courtney Welch, City of Emeryville
City of Fremont, vacant
George Syrop, City of Hayward
Eric Hentschke, City of Newark
Jan O. Washburn, City of Oakland
Hope Salzer, City of Piedmont: *from 76 Cambrian Ave, Piedmont, CA*
Valerie Arkin, City of Pleasanton: *from 3740 Newton Way, Pleasanton, CA*
Subru Bhat, City of Union City

1. Board President Aguilar called the regularly scheduled board meeting to order at 5:01 pm.
2. Trustees Aguilar, Roache, Savage, Beatty, Qaadri, Syrop, Hentschke, Washburn, and Bhat were present in-person at the district. Trustees López, Salzer, and Arkin attended remotely from the publicly posted locations noted above. Trustee Welch was absent.
3. President Aguilar invited members of the public to speak on any issue relevant to the district. Mark Wieland, Mechanical Specialist, was present for item 6. Information & Technology Director, Robert Ferdan, was present for item 7 and for technical support.
4. Approval of the minutes of the 1118th meeting held October 11th, 2023.
Discussion: Trustee Bhat requested adding his omitted comments in support of remote attendance in that discussion item.
Motion: Trustee Roache moved to approve the amended minutes
Second: Trustee Washburn
Vote: motion carries: unanimous
5. Resolution 1119-1 posthumously honoring Trustee George Young
Discussion: The General Manager thanked Vice-President Roache for joining him at the funeral of George Young.
Motion: Trustee Hentschke moved to approve the resolution.
Second: Trustee Qaadri
Vote: motion carries: unanimous
6. Review of bids and awarding of contract for the district remodel project

Discussion: After a presentation by Mark Wieland, Trustee Bhat asked what the original estimate was (\$250,000). Trustee Washburn added that this project will allow the district to control the environmental conditions for improved fish production. Trustee Savage asked if the scale of this project is similar to adjacent districts (yes), and if districts could share resources (while trading fish will help with the gene pool, in-house fish production is essential for ACMAD). Trustee Beatty asked how much the district pays per fish pick-up (about \$600 plus fuel and staff time). Trustee Roached asked if ACMAD could make money from selling surplus fish (it would not be worth the effort, unless as a courtesy). Trustee Qaadri asked if staff considered staff time when making this recommendation (yes), why is there a discrepancy between the % of contingency and dollar amount (it will be the lesser amount), and if this recommendation is for the highest bid or request for expenditure (both, to select the bid and the board must approve purchases over \$15K). Trustee Salzer asked if fish requests follow seasonal patterns (yes, but they are year-round).

Motion: Trustee Beatty moved to approve

Second: Trustee Syrop

Vote: motion carries: unanimous

7. Purchase approval for MapVision 3.0 Maintenance Management System upgrade.

Discussion: After a presentation by Robert Ferdan, Trustee Beatty asked if there are other database options (yes, but this product is the best on the market). Trustee Bhat asked for some more cost clarifications (given), what cloud service will be used (Azure, which Trustee Bhat added has a good reputation in his field), and what penetration tests are used (SOC 2). Trustee Aguilar asked who provides the penetration tests (MS-ISAC). Trustee Qaadri added that he recently attended a summit with Congressman Swalwell that stressed the importance of penetration tests.

Motion: Trustee Beatty moved to approve

Second: Trustee Arkin

Vote: motion carries: unanimous

8. Increasing the salary of selected staff positions based on a regional salary survey.

Discussion: After a presentation by the General Manager, Trustee Beatty asked why only these three comparable districts/ positions were used in the salary survey (similar cost of living, duties, and position description), will the positions over the median have salaries reduced (not recommended as they will not be ahead for long based on upcoming salary increases by comparable districts). Trustee Arkin asked for clarification what the 4% increase in July 2024 is regarding (the MOU contracted increase), and why this survey uses median rather than the average (medians reduce the effect of outliers and since the range was small in this sample, the mean and median were interchangeable).

Motion: Trustee Hentschke moved to approve

Second: Trustee Qaadri

Vote: 9,1,2,1

Yes: Aguilar, Roache, Savage, Qaadri, Syrop, Hentschke, López, Salzer, Arkin

No: Beatty,

Abstain: Washburn and Bhat

Absent: Welch

9. Presentation by Ellen Clark, Director of Multi-Asset Class Management, and Sarah Hart PFM Asset Management LLC

Discussion: After a presentation by PFM, Trustee Arkin apologized in the chat for having to leave at 5:56pm. Trustee Qaadri asked when the last time the district reviewed its investment policy (2021), how often PFM rebalances the portfolio (not a set schedule, rather in response to the market), and if we track unrealized losses or gains (no). Trustee Washburn provided historical context on why the district has a conservative investment strategy. Trustee Bhat asked if an asset allocation is a service included by PFM (yes), and if Trustee Qaadri would be interested in joining the Finance Committee to review the investment policy and asset allocation next year (yes). Ellen Clark added her pleasure working with ACMAD during her time at PFM.

10. Verbal update from the Ad-Hoc Strategic Planning Committee

Discussion: Trustee Bhat and Washburn reported on behalf of the committee that they met that morning, and they are close to a final draft in time for the December special meeting.

11. Financial Reports as of October 31st, 2023:

Discussion: The General Manager summarized the financial reports.

12. Presentation of the Monthly Staff Report.

Discussion: The General Manager summarized the staff reports.

13. Presentation of the Manager's Report.

Discussion: After a presentation by the General Manager, Trustees Washburn and Beatty provided some additional context on the magnitude of recent discovery of local dengue transmission in Southern California. Trustee Beatty added in response to a question from Trustee Syrop that there currently is no cure for dengue, only palliative care. Trustee Bhat added how devastating dengue is in India; Trustee Aguilar added the dengue public outreach he noticed during a recent visit to Mexico. Trustee Roache mentioned the outpouring of resources and messaging that coincided with the arrival of West Nile virus in California to which Trustee Washburn added that dengue is a human disease where West Nile virus is avian. Trustees Roache and Qaadri asked the General Manager if he could book their rooms and registration for the upcoming MVCAC conference (yes).

14. Board President asks for reports on conferences and seminars attended by Trustees. None.

15. Board President asks for announcements from members of the Board. None

16. Board President asks Trustees for items to be added to the agenda for the next Board meeting.

Discussion: The General Manager reminded the Board on the format for the December special meeting and the audit during the regular meeting.

17. Adjournment at 7:05 pm.

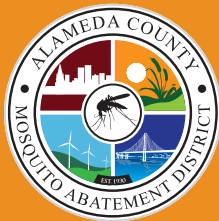
Respectfully submitted,

Approved as written and/or corrected
at the 1120th meeting of the Board of
Trustees held December 13th, 2023.

Tyler Savage, Secretary
BOARD OF TRUSTEES

Victor Aguilar, President
BOARD OF TRUSTEES

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2023



ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

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

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

**PREPARED BY:
FINANCE DEPARTMENT**

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
Annual Comprehensive Financial Report
For the Year Ended June 30, 2023**

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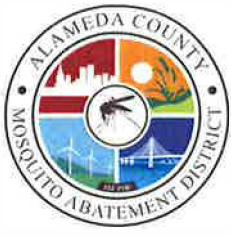
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ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
Annual Comprehensive Financial Report
For the Year Ended June 30, 2023

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Board of Trustees

December 13, 2023

President

Victor Aguilar

San Leandro

Vice-President

Cathy Roache

County-at-Large

Secretary

Tyler Savage

Alameda

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

We are pleased to present the Alameda County Mosquito Abatement District’s (ACMAD) fourth Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023, with the Independent Auditors’ Report. This report was prepared by District staff in compliance with Generally Accepted Accounting Principles (GAAP) and has been audited in agreement with generally accepted auditing standards by Maze & Associates, a firm of independent certified accountants.

Robin López

Albany

P. Robert Beatty

Berkeley

Kashef Qaadri

Dublin

Courtney Welch

Emeryville

vacant

Fremont

George Syrop

Hayward

vacant

Livermore

Eric Hentschke

Newark

Jan O. Washburn

Oakland

Hope Salzer

Piedmont

Valerie Arkin

Pleasanton

Subru Bhat

Union City

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

The purpose of the audit was to provide reasonable assurance that the financial statements of the District, for the fiscal year that ended June 30, 2023, are free of material misstatements. The independent certified public accounting firm has issued an unmodified (clean) opinion that the District’s financial statements were fairly presented in conformity with GAAP. The Independent Auditor’s Report is presented as the first component of the financial section of this report.

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

Profile of Alameda County Mosquito Abatement District

During late 1928 through early 1929, the city councils of Alameda, Berkeley, Emeryville, Hayward, Oakland, Piedmont, and San Leandro passed a resolution endorsing the formation of ACMAD. Over 32,000 signatures in support of the resolution for establishing ACMAD were collected throughout Alameda County by January 28, 1930. ACMAD was officially formed when the Board of Supervisors passed Ordinance

B organizing ACMAD on March 11, 1930; three days later, the Secretary of State of California filed the certificate of incorporation.

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

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

The approved benefit assessment allows the District to provide enhanced services to the residents of Alameda County while preparing the District for future public health threats caused by mosquitoes. Notably, the District's benefit assessment level has not increased since its passage. While mosquito control techniques, regulations that monitor our activities, and the public sector financial situations have changed in the past 93 years, the District's dedication and effectiveness has not.

As of June 30, 2023, the District is overseen by a Board of Trustees that is comprised of fifteen members. Each City Council within the District and the Board of Supervisors of Alameda County appoint one Trustee. A Trustee serves a two or four -year term and can be reappointed. The Board meets monthly, every second Wednesday, at 5:00pm.

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

Short Term Financial Planning

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

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

Long Term Financial Planning

The District recognizes the importance of adopting policies for financial reserves and reserve funds that adhere to Government Accounting Standards Board guidelines and professional standards/ best practices

such as those identified by, but not limited to Government Finance Officers Association. Written and adopted financial policies regarding designated reserves are a critical element of sound short- and long-term fiscal management. The designation of funds for long-term financial goals is an important element of prudent fiscal management.

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

Board of Trustees has established a stated target fund level for each of the designated funds and on an annual basis staff performs and annual review and analysis of each of the designated funds that is presented to the Board of Trustees at a public meeting.

Budgetary Control

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

Strategic Plan

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

Our Mission

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

Our Vision

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

Our Core Values

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

- Responsive
- Committed
- Inclusionary
- Accountable

Our goals for 2022-23

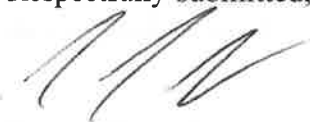
1. Ensure ACMAD has the training, equipment, personnel, partnerships, and financial support to limit the introduction of invasive *Aedes* mosquitoes.
2. Leverage ACMAD assets towards efficient approaches to mosquito control.
3. Employ the best practices for mosquito control districts and local governments.

Awards and Acknowledgements

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

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

Respectfully submitted,



Ryan Clausnitzer
General Manager



Michelle Robles
Financial & HR Specialist



ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

Serving the public since 1930

Board of Trustees as of June 30, 2023

Victor Aguilar - City of San Leandro
Cathy Roache - County-at-Large
Steven Cox - City of Livermore
Tyler Savage- City of Alameda
Robin López - City of Albany
P. Robert Beatty - City of Berkeley
Kashef Qaadri - City of Dublin
Courtney Welch - City of Emeryville

George Young - City of Fremont
George Syrop - City of Hayward
Eric Hentschke - City of Newark
Jan O. Washburn - City of Oakland
Hope Salzer - City of Piedmont
Valerie Arkin - City of Pleasanton
Subru Bhat - City of Union City

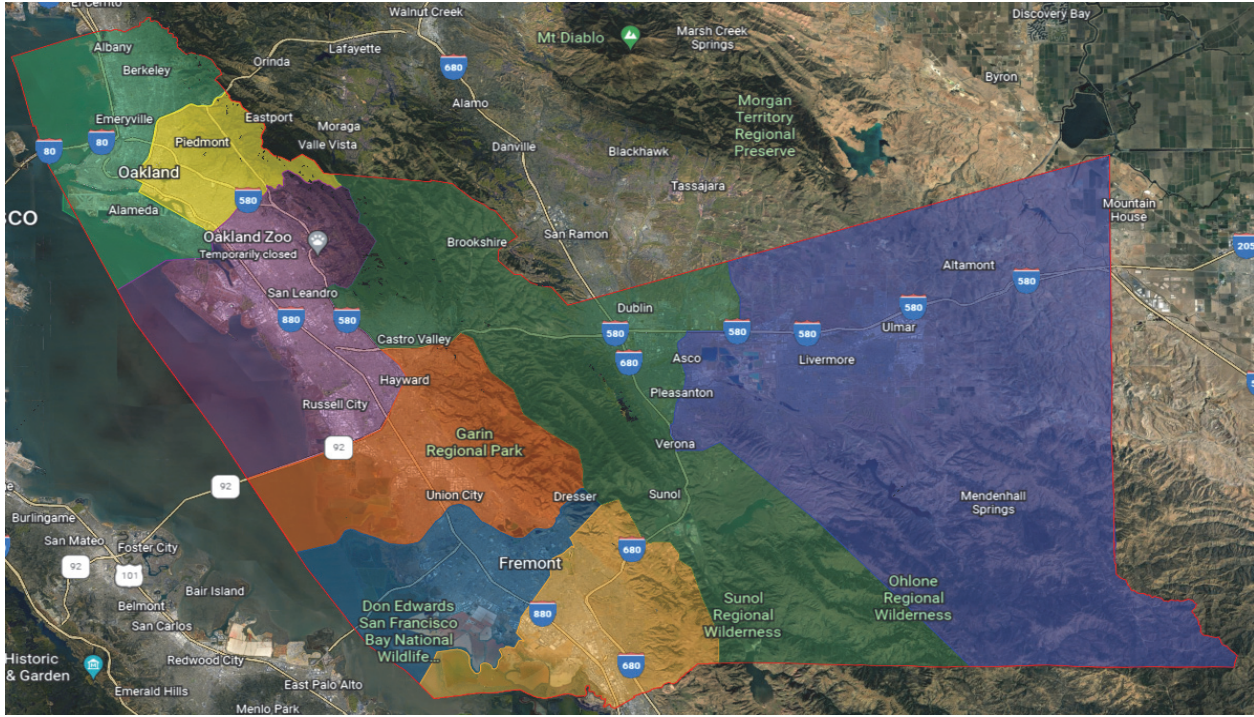
Executive Staff as of June 30, 2023

General Manager
Financial & HR Specialist

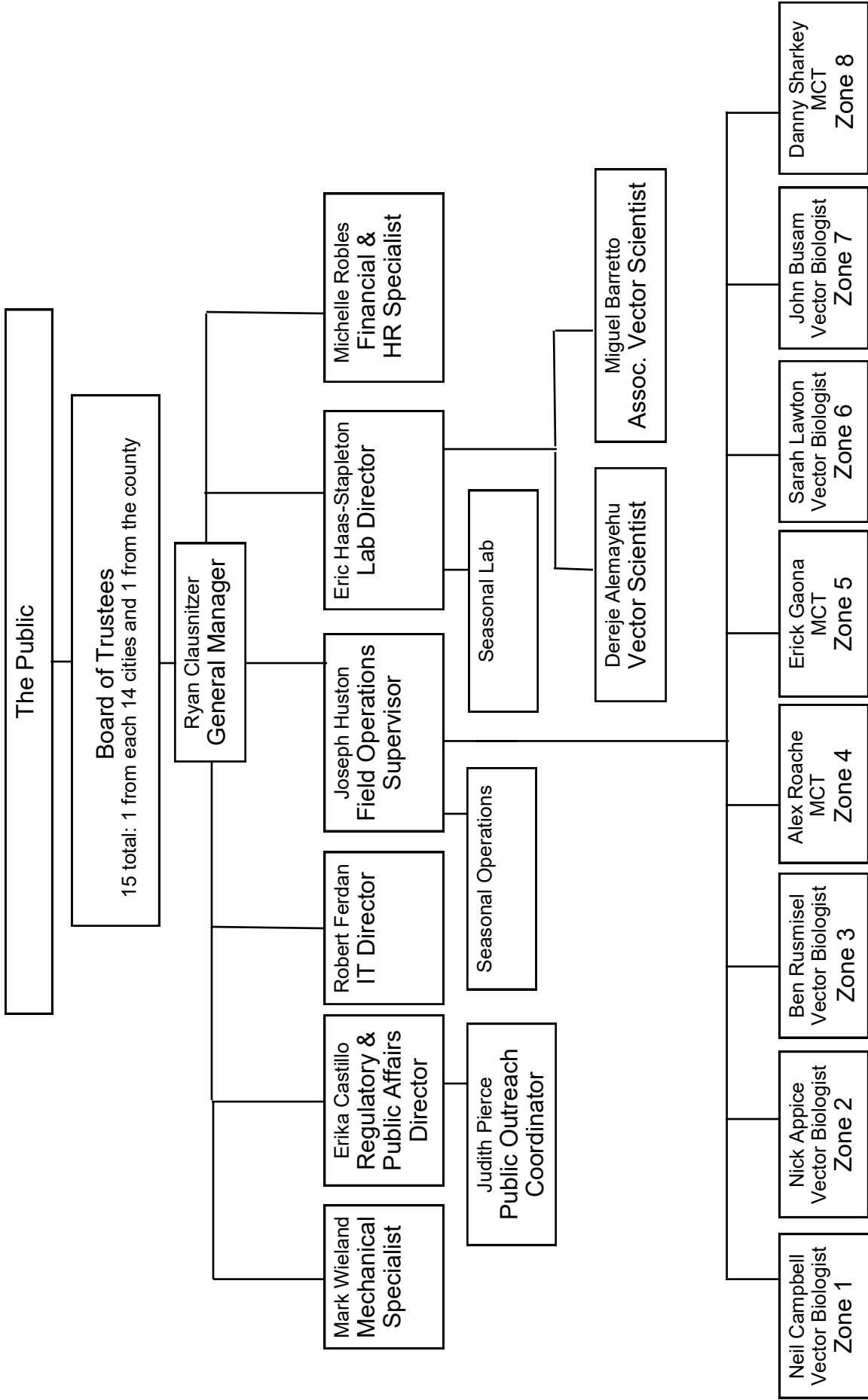
Ryan Clausnitzer
Michelle Robles

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

Service Area Map with Cities Served



Alameda County Mosquito Abatement District-2023



Revised 8.16.2023



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Alameda County Mosquito Abatement
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Alameda County Mosquito Abatement District
Hayward, California

Opinions

We have audited the accompanying financial statements of the governmental activities and general fund of the Alameda County Mosquito Abatement District (District), California, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and general fund information of the District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibility of Management's for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Other Information

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

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

Pleasant Hill, California
December 13, 2023

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Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2023

(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, 2023. 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, 2023
(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 \$805,085 this fiscal year.

General Fund expenditures were \$4,526,592, an increase of \$486,529 from the prior year.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023
(Unaudited)

Governmental Activities

Table 1
Governmental Net Position

	Governmental Activities	
	2023	2022
<u>Assets</u>		
Current and other assets	\$ 13,299,779	\$ 11,804,955
Capital assets, non-depreciable	87,534	61,406
Capital assets, depreciable	1,967,961	2,134,008
Net OPEB asset	1,199,826	1,225,311
Total assets	16,555,100	15,225,680
Deferred outflows of resources	2,559,460	1,699,836
<u>Liabilities</u>		
Current liabilities	368,431	337,665
Long-term liabilities	4,327,920	2,034,280
Total liabilities	4,696,351	2,371,945
Deferred inflows of resources	940,110	2,988,264
<u>Net Position</u>		
Net investment in capital assets	2,055,495	2,195,414
Restricted for pension costs	2,136,983	
Restricted for OPEB costs	1,199,826	
Unrestricted	8,085,795	9,369,893
Total net position	\$ 13,478,099	\$ 11,565,307

The District's governmental net position amounted to \$13,478,099 as of June 30, 2023, an increase of \$1,912,792 from 2022. The District's net position as of June 30, 2023, is comprised of the following:

- Cash and investments of \$13,299,779
- Capital assets of \$2,055,495 net of depreciation charges, which includes all the District's capital assets used in governmental activities.
- Net OPEB assets of \$1,199,826 a decrease of \$25,485 from \$1,225,311.
- Liabilities, including accounts payable of \$157,539, compensated absences of \$210,892, and net pension liability of \$4,327,920.
- Net investment in capital assets of \$2,055,495 representing the District's investment in capital assets used in Governmental Activities, net of amounts borrowed to finance that investment. The District has no long-term debt.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023
(Unaudited)

- Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements or restrictions. The District had \$8,085,795 of unrestricted net position as of June 30, 2023.

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	
	2023	2022
<u>Expenses</u>		
Mosquito control	\$ 4,087,726	\$ 4,720,653
Total expenses	4,087,726	4,720,653
 <u>General Revenues</u>		
Property Taxes	3,005,363	2,759,272
Redevelopment distributions	456,130	401,310
Special assessments	1,999,781	1,988,520
Governmental aid (Homeowners Property Tax Relief, State Subvention)	15,832	15,846
Miscellaneous	160,724	256,218
Interest income	362,688	(225,733)
Total revenues	6,000,518	5,195,433
Change in net position	1,912,792	474,780
Net position, beginning of year	11,565,307	11,090,527
Net position, end of year	\$ 13,478,099	\$ 11,565,307

As Table 2 above shows, all the District's fiscal year 2023 governmental revenue of \$4,000,737 came from general revenues such as taxes and interest.

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

The District received \$3,005,363 in property taxes, \$249,966 more than was expected. Although the District was expecting Interest in the amount of \$20,000, due to the current market rate we experienced a gain of \$268,784. The District's total Expenditures were \$4,526,592, \$178,929 less than expected.

Alameda County Mosquito Abatement District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023
(Unaudited)

Capital Assets

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

Debt Administration

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

Economic Outlook and Major Initiatives

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

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

Contacting the District Financial Management

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

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
ASSETS	
Current assets:	
Cash and investments (Note 3)	\$11,162,796
Restricted cash and investments (Note 3)	2,136,983
Total current assets	13,299,779
Non current assets:	
Capital assets, nondepreciable (Note 4)	87,534
Capital assets, depreciable, net of accumulated depreciation (Note 4)	1,967,961
Net OPEB asset (Note 8)	1,199,826
Total non current assets	3,255,321
Total Assets	16,555,100
DEFERRED OUTFLOWS OF RESOURCES	
Pension related (Note 7)	1,900,029
OPEB related (Note 8)	659,431
Total Deferred Outflows of Resources	2,559,460
LIABILITIES	
Current liabilities:	
Accounts payable	157,539
Compensated absences (Note 2F)	210,892
Total current liabilities	368,431
Non current liabilities:	
Collective net pension liability (Note 7)	4,327,920
Total non current liabilities	4,327,920
Total Liabilities	4,696,351
DEFERRED INFLOWS OF RESOURCES	
Pension related (Note 7)	272,874
OPEB related (Note 8)	667,236
Total Deferred Inflows of Resources	940,110
NET POSITION (Note 2J)	
Net investment in capital assets	2,055,495
Restricted for pension costs	2,136,983
Restricted for OPEB costs	1,199,826
Unrestricted	8,085,795
Total Net Position	\$13,478,099

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Change in Net Position
			Governmental Activities
Governmental Activities:			
District operations	\$4,087,726	\$1,999,781	(\$2,087,945)
Total Governmental Activities	\$4,087,726	\$1,999,781	(2,087,945)
General revenues:			
Property taxes			3,005,363
Redevelopment agency property tax increment			456,130
Government aid tax			15,832
Interest			288,784
Interest - PARS			73,904
Miscellaneous			160,724
Total General Revenues			4,000,737
Change in Net Position			1,912,792
Net Position - Beginning			11,565,307
Net Position - Ending			\$13,478,099

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 GOVERNMENTAL FUND - GENERAL FUND
 BALANCE SHEET
 JUNE 30, 2023

ASSETS

Cash and investments (Note 3)	\$11,162,796
Restricted cash and investments (Note 3)	<u>2,136,983</u>
Total Assets	<u><u>\$13,299,779</u></u>

LIABILITIES

Accounts payable	<u>\$157,539</u>
Total Liabilities	<u>157,539</u>

FUND BALANCES

Assigned for capital projects	5,256,896
Assigned for dry period cash	<u>7,885,344</u>
Total Fund Balances	<u>13,142,240</u>
Total Liabilities and Fund Balances	<u><u>\$13,299,779</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, 2023

Total fund balances reported on the governmental funds balance sheet	\$13,142,240
<p>Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:</p>	
<p>CAPITAL ASSETS</p>	
Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.	2,055,495
<p>DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES</p>	
Deferred outflows of resources - pension related	1,900,029
Deferred outflows of resources - OPEB related	659,431
Deferred inflows of resources - pension related	(272,874)
Deferred inflows of resources - OPEB related	(667,236)
<p>LONG TERM ASSETS AND LIABILITIES</p>	
<p>The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Funds:</p>	
Current portion of compensated absences	(210,892)
Collective net pension liability	(4,327,920)
Net OPEB asset	<u>1,199,826</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$13,478,099</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, 2023

REVENUES	
Property taxes	\$3,005,363
Redevelopment agency property tax increment	456,130
Special assessments	1,999,781
Government aid tax (Homeowners Property Tax Relief, State Subvention)	15,832
Interest	288,784
Interest - PARS	73,904
Miscellaneous	160,724
Total Revenues	6,000,518
EXPENDITURES	
Salaries and fringe benefits	3,482,424
Materials, supplies and services	994,633
Capital outlay	49,535
Total Expenditures	4,526,592
NET CHANGE IN FUND BALANCE	1,473,926
BEGINNING FUND BALANCE	11,668,314
ENDING FUND BALANCE	\$13,142,240

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, 2023

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

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$1,473,926
Amounts reported for governmental activities in the Statement of Activities are different because of the following:	
CAPITAL ASSETS TRANSACTIONS	
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.	
Acquisition of capital assets are added back to fund balance	49,535
Depreciation expense reduces fund balance	(189,454)
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	(9,868)
Pension expense, net of deferred inflows and outflows	452,704
Salary and benefit expenses related to OPEB	135,949
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$1,912,792</u></u>

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Property taxes	\$2,755,397	\$3,005,363	\$249,966
Redevelopment agency property tax increment		456,130	456,130
Special assessments	1,981,814	1,999,781	17,967
Governmental aid- (Homeowners Property Tax Relief, State Subvention)		15,832	15,832
Interest	20,000	288,784	268,784
Interest - PARS		73,904	73,904
Miscellaneous	<u>143,446</u>	<u>160,724</u>	<u>17,278</u>
Total Revenues	<u>4,900,657</u>	<u>6,000,518</u>	<u>1,099,861</u>
EXPENDITURES			
Salaries and fringe benefits	3,509,995	3,482,424	27,571
Materials, supplies and services	1,149,526	994,633	154,893
Capital outlay	<u>370,000</u>	<u>49,535</u>	<u>320,465</u>
Total Expenditures	<u>5,029,521</u>	<u>4,526,592</u>	<u>502,929</u>
EXCESS (DEFICIENCY) OF REVENUES OVER REVENUES	<u><u>(\$128,864)</u></u>	1,473,926	<u><u>\$1,602,790</u></u>
BEGINNING FUND BALANCE		<u>11,668,314</u>	
ENDING FUND BALANCE		<u><u>\$13,142,240</u></u>	

See accompanying notes to financial statements

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 1 – GENERAL

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

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

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

Based upon the above criteria, the District determined that it had no component units as of June 30, 2023, 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, 2023**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Government-wide Financial Statements

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

Fund Financial Statements

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

The District reports the following major governmental fund:

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

3) Use of Estimates:

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

C. Budget and Budgetary Accounting

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2023**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fair Value Measurements

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

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

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

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

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

E. Capital Assets

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

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

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

F. Compensated Absences

All vacation pay is accrued when incurred. Employee compensated absences hours are capped at 400 hours. It is typical for compensated absences to be used within a year so it is shown as all current. Compensated absences for the year ended June 30, 2023 was \$210,892.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

I. Fund Equity

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

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

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

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

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

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

J. Net Position

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

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

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

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

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

K. Leases

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

The District will record material leases under GASB 87, *Leases*, as required. For fiscal year ended June 30, 2023, the District does not have any leases that meet the requirements to be recorded.

L. Subscription – Based Information Technology Agreement

The District will record material Subscription Based Information Technology Arrangement leases under GASB 96, *SBITAs*, as required. For fiscal year ended June 30, 2023, the District does not have any SBITAs that meet the requirements to be recorded.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 3 – CASH AND INVESTMENTS

Cash and investments consisted of the following as of June 30, 2023:

	<u>Carrying Value</u>
Cash and Investments:	
Pooled cash with County Treasury	\$470,989
California Local Agency Investment Fund	106,514
Cash with VCJPA	352,689
Cash in Bank of America	149,163
California CLASS	9,525,300
Cash in Five Star Bank	190,263
CAMP Capital Reserve Fund	367,878
Sub-total	11,162,796
Restricted Cash and Investments:	
PARS (Moderately Conservative Highmark Plus)	2,136,983
Total Cash and Investments	\$13,299,779

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

A. Custodial Credit Risk – Deposits

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

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

B. Investments

The District's cash and investments with the County Treasurer are invested under policy guidelines established by the County. Credit risk information regarding the cash held by the Treasurer is included in the Annual Comprehensive Financial Report of the County of Alameda.

The credit risk regarding the investment in the Vector Control Joint Powers Agency (VCJPA) is included in the financial statements of the Vector Control Joint Powers Agency which can be obtained at vcjpa.org.

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 3 – CASH AND INVESTMENTS (Continued)

LAIF – The District voluntarily participates in LAIF (Local Agency Investment Fund), regulated under Section 16429 of the State Government Code. LAIF allows local agencies such as the District to participate in a Pooled Money Investment Account managed by the State Treasurer Office and overseen by the Pooled Money Investment Board and the State Treasurer Investment Committee. A Local Agency Investment Advisory Board oversees LAIF. The fair value of the District's position in the pool is the same as the value of its pool shares. The total amount invested by all public agencies in LAIF as of June 30, 2023 was approximately \$26.3 billion. The District had a contractual withdrawal value of \$106,514 in LAIF. At June 30, 2023, these investments matured in an average of 260 days.

CAMP – The District voluntarily participates in CAMP (California Asset Management Trust). The Trust is organized and operated in a manner and in accordance with objectives and policies intended to preserve principal, provide liquidity so that Shareholders will have ready access to their pooled funds, provide a high level of current income consistent with preserving principal and maintaining liquidity, and place investments, document investment transactions, in respect to the investment of debt issuances, and account for funds in a manner that is in compliance with the arbitrage rebate and yield restrictions requirements as set forth in the Internal Revenue Code and related U.S. Treasury regulations. The Trust's Investment Advisor currently invests available cash in the Pool, in a limited list of investments authorized by California Government Code Section 53601. The District reports its investments in CAMP at the fair value amounts provided by CAMP, which is the same as the value of the pool share. At June 30, 2023, these investments matured in an average of 26 days and had an ending balance of \$367,878.

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

California CLASS' Prime Fund has a target portfolio duration of less than 60-120 days. On June 30, 2023, these investments matured in an average of 44 days. The investment in California CLASS, classified in Level 2 of the fair value hierarchy, is valued based on the fair value factor provided by the California CLASS, which is calculated as the average cost to net asset value per share of the Prime. At June 30, 2023, the fair value approximated the District's cost.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 3 – CASH AND INVESTMENTS (Continued)

PARS – The District established a Section 115 Pension Trust Fund with Public Agency Retirement Services (PARS). PARS, the trust administrator, partners with U.S. Bank and Highmark Capital Management to provide trustee and investment advisory services, respectively. This trust was established to set aside moneys to meet the District’s future pension contributions or unfunded liabilities. The fair value on the account at June 30, 2023 was \$2,136,983. Financial statements of PARS may be obtained from PARS, 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660.

C. Custodial Credit Risk – Investments

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. The Trust's investment policy requires all securities to be held by a third party custodian designated by the Trust's Board. The investment policy also provides that this risk be mitigated by investing in investment grade securities and by diversifying the investment portfolio. As of June 30, 2023, no investments were exposed to custodial credit risk.

D. Concentration of Credit Risk

The Trust's investment policy requires diversification of the investment portfolio to minimize risk of loss resulting from over-concentration in a particular type of security, risk factor, issuer or maturity. As of June 30, 2023, 59% of the funds' assets were held in equity mutual funds and 41% in fixed income mutual funds.

E. Fair Value Hierarchy

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

The following is a summary of the fair value hierarchy of the fair value of investments of the District as of June 30, 2023:

<u>Governmental Activities:</u>	<u>Level 2</u>	<u>Total</u>
Pooled cash with County Treasury	\$470,989	\$470,989
<i>Investments Exempt from Fair Value Hierarchy:</i>		
California Local Agency Investment Fund		106,514
California CLASS		9,525,300
CAMP Capital Reserve Fund		367,878
PARS (Moderately Conservative Highmark Plus)		2,136,983
Cash with VCJPA		352,689
Cash in bank		339,426
Total cash and investments	<u>\$470,989</u>	<u>\$13,299,779</u>

As of June 30, 2023, the District had \$470,989 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, 2023

NOTE 3 – CASH AND INVESTMENTS (Continued)

F. Interest Rate Risk

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

	Investment Maturity (In Years)			Investment Rating
	Fair Value	Less than One	One to Five	
Pooled cash with County Treasury	\$470,989	\$174,925	\$296,064	Not rated
California Local Agency Investment Fund	106,514	106,514		Not rated
Cash with VCJPA	352,689	352,689		Not rated
Cash in Bank of America	149,163	149,163		Not rated
Cash in Five Star Bank	190,263	190,263		Not rated
California CLASS	9,525,300	9,525,300		Not rated
CAMP Capital Reserve Fund	367,878	367,878		Not rated
PARS (Moderately Conservative Highmark Plus)	2,136,983	2,136,983		Not rated
Total cash and investments	<u>\$13,299,779</u>	<u>\$13,003,715</u>	<u>\$296,064</u>	

NOTE 4 – CAPITAL ASSETS

An analysis of capital assets at June 30, 2023, is as follows:

	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	NBV June 30, 2023
Governmental activities					
Capital assets not being depreciated:					
Land	\$61,406			\$61,406	\$61,406
Construction in progress		\$26,128		26,128	26,128
Total capital assets not being depreciated	<u>61,406</u>	<u>26,128</u>		<u>87,534</u>	<u>\$87,534</u>
Capital assets being depreciated:					
Structures and improvements	4,760,618			4,760,618	\$1,927,439
Machinery and equipment	1,806,769	23,407	(\$51,899)	1,778,277	40,522
Total capital assets being depreciated	<u>6,567,387</u>	<u>23,407</u>	<u>(51,899)</u>	<u>6,538,895</u>	<u>\$1,967,961</u>
Less accumulated depreciation for:					
Structures and improvements	(2,723,997)	(109,182)		(2,833,179)	
Machinery and equipment	(1,709,382)	(80,272)	51,899	(1,737,755)	
Total accumulated depreciation	<u>(4,433,379)</u>	<u>(189,454)</u>	<u>51,899</u>	<u>(4,570,934)</u>	
Total depreciable assets	<u>2,134,008</u>	<u>(\$166,047)</u>		<u>1,967,961</u>	
Total capital assets - net of depreciation	<u>\$2,195,414</u>			<u>\$2,055,495</u>	

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 5 – PROPERTY TAX LEVY, COLLECTIONS AND MAXIMUM RATES

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

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

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

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

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

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

NOTE 6 – SELF-INSURANCE AND JOINT POWERS AGENCY

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

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

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

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

The District also participates in a pool for general liability coverage. The program covers comprehensive, general, errors and omissions, and automobile liability. The program covers individual claims for the first \$1,000,000 and purchases excess insurance from \$1,000,000 to \$29,500,000.

Annual premiums are deposited in the District's separate Liability Account at the VCJPA. The account is reduced by the District's share of all program claim settlement, excess insurance premiums and related administrative expenses. Five years after the end of each fiscal year, the VCJPA will make a retroactive adjustment to refund/ collect any remaining balance/ deficit in the District's account. While the District's ultimate share of liability claim settlement and related administrative expenses is uncertain, the District's management does not believe it will have a material impact on the District's basic financial statements. The \$352,689 in deposit with the VCJPA as of June 30, 2023, represents additional monies, under the District's control, which the District may use for future self-insurance related expenditures or any other purpose.

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

NOTE 7 – CALPERS PENSION PLAN

A. General Information about the Pension Plan

Plan Description

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

Benefits Provided

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 7 – CALPERS PENSION PLAN (Continued)

The Plan provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.000% - 2.50%
Required employee contribution rates	7.00%	7.25%
Required employer contribution rates	11.61%	7.76%
Required Unfunded Actuarial Liability Contribution	\$303,245	

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 \$303,245 in fiscal year 2023, as shown in the table above.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual *basis* by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2023 the District contributed \$526,204 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, 2023, the District reported a net pension liability of \$4,327,920 for its proportionate shares of the net pension liability of the Plan.

	Proportionate Share of Net Pension Liability
Miscellaneous	\$4,327,920

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 7 – CALPERS PENSION PLAN (Continued)

The District's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2022, 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, 2021 rolled forward to June 30, 2022 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, 2021 and 2022 was as follows:

	Miscellaneous
Proportion - June 30, 2021	0.107%
Proportion - June 30, 2022	<u>0.026%</u>
Change - Increase (Decrease)	-0.081%

For the year ended June 30, 2023, the District recognized pension expense of \$452,704. At June 30, 2023, 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	\$526,204	
Differences between expected and actual experience	86,913	(\$58,211)
Changes of assumptions	443,486	
Change in proportion and differences between employer contributions and proportionate share of contributions	50,666	(214,663)
Net difference between projected and actual earnings on pension plan investments	<u>792,760</u>	
Total	<u><u>\$1,900,029</u></u>	<u><u>(\$272,874)</u></u>

The \$526,204 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, 2024. 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
2024	\$265,202
2025	226,457
2026	124,414
2027	<u>484,878</u>
	<u><u>\$1,100,951</u></u>

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 7 – CALPERS PENSION PLAN (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2022, the total pension liability was determined by rolling forward the June 30, 2021 total pension liability. The June 30, 2021 total pension liability was based on the following actuarial methods and assumptions for both benefit tiers.

	Miscellaneous
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increases	Varies by Entry-Age and Service
Investment Rate of Return	6.90%(1)
Mortality Rate Table ¹	Derived using CalPERS Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter

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

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

(3) The mortality table used was developed based on CalPERS- specific data. The table includes generational mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020. For more details on this table, please refer to the November 2021 experience study report (based on CalPERS demographic data from 2021 to 2019 that can be found on the CalPERS website).

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

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

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 7 – CALPERS PENSION PLAN (Continued)

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

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

Asset Class (a)	Assumed asset allocation	Real Return (a)(b)
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.0%	7.23%
Treasury	5.0%	27.00%
Mortgage-backed Securities	5.0%	50.00%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100%	

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

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

Changes of Assumptions – Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 7 – CALPERS PENSION PLAN (Continued)

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

	Miscellaneous
1% Decrease	5.90%
Net Pension Liability	\$6,599,582
Current Discount Rate	6.90%
Net Pension Liability	\$4,327,920
1% Increase	7.90%
Net Pension Liability	\$2,458,906

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

Reduction of CalPERS Discount Rate

In July 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle. The CalPERS Board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense, but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the CalPERS Board. These new assumptions are reflected in the CalPERS GASB 68 accounting valuation reports for the June 30, 2022 measurement date.

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

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

Plan Description. As authorized by the District's Board of Trustees, the District administers a multiple employer defined benefit health care plan. The defined benefit post-employment healthcare plan provides medical benefits to eligible District employees who retire from the District at age 50 or older, are eligible for a CalPERS pension, and have been employed by the District for at least 10 years. The District joined the Public Agencies Post-Employment Benefits trust, a multiple employer trust administered by Public Agency Retirement Services (PARS) for the purpose of pre-funding other post-employment benefit obligations. This trust is not considered a component unit by the District and has been excluded from these financial statements. Separately issued financial statements for PARS may be obtained from PARS at 4350 Von Karman Ave., Suite 200, Newport Beach, CA 92660.

Benefits Provided. The District provides health care for employees and dependents (and also for retirees and their dependents) in accordance with the California Public Employees Medical and Hospital Care Act (PEMHCA), more commonly referred to as PERS Health. Employees may choose one of the following medical options: Kaiser HMO, PERSCare PPO, PERS Choice PPO, Anthem HMO Select, Anthem HMO Traditional, BSC Access +, HealthNet Smart Care, Kaiser Permanente, PERS Choice, PERS Select and PERSCare. The District has a cap on employer contributions set each year at 100% of the Kaiser one-party rate for the Bay Area/Sacramento region for individual coverage and the corresponding two-party rate for second and third tier coverages. Employees and retirees may choose a more expensive coverage but they must pay any premiums *in excess* of the cap. The District also pays for vision and dental for employees and retirees, *in addition* to the medical cap. There *is* a small group of retirees (pre-1980 retirees) who are reimbursed up to \$1,500 per year for dental coverage for the retiree and spouse (each). All others are covered by Delta Dental. The District also pays a 0.45% of premium administrative charge for all retirees.

Funding Policy. There is no statutory requirement for the District to prefund its OPEB obligation. The District has established a trust fund which *is* currently almost fully funded. The District currently pays for retiree healthcare benefits on a pay-as-you-go basis until the District trust is funded, which is *in process*. There are no employee contributions. For the fiscal year ending June 30, 2023, the District's plan paid approximately \$142,690 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, 2023:

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

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

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

B. Net OPEB Asset

Actuarial Methods and Assumptions. – The District’s net OPEB asset was measured as of June 30, 2023 and the total OPEB liability was determined by an actuarial valuation dated July 1, 2021 that was rolled forward using standard update procedures to determine the total liability as of June 30, 2023, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	July 1, 2021
Measurement Date	June 30, 2023
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 for Public Agency Miscellaneous were based from CalPERS Experience Study (2000-2019). Post-retirement mortality rates for healthy recipients from CalPERS Experience Study (2000-2019).
Medical Cost Trend Rate	5.50% for 2023; 5.20% for 2024-2069 and 4.50% for 2070 and later years.

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

Asset Class	Real Rate of Return
Broad U.S. Equity	4.40%
U.S. Fixed	1.80%

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, 2023**

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

C. Changes in Net OPEB Asset

The changes in the net OPEB asset follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at June 30, 2022	\$3,260,094	\$4,485,405	(\$1,225,311)
Changes Recognized for the Measurement Period:			
Service Cost	127,715		127,715
Interest on the total OPEB liability	198,977		198,977
Changes in benefit terms			
Differences between expected and actual experience			
Changes of assumptions			
Contributions from the employer		145,176	(145,176)
Net investment income		294,082	(294,082)
Trustee fees		(2,459)	2,459
Other Disbursements - reimbursement to employer		(135,592)	135,592
Benefit payments	(145,176)	(145,176)	
Net changes	181,516	156,031	25,485
Balance at June 30, 2023	\$3,441,610	\$4,641,436	(\$1,199,826)

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

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

Net OPEB Liability/(Asset)		
Discount Rate -1%	Discount Rate	Discount Rate +1%
(5.00%)	(6.00%)	(7.00%)
(\$768,836)	(\$1,199,826)	(\$1,556,675)

The following presents the net OPEB asset of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.00% decreasing to 4.00%) or 1-percentage-point higher (7.00% decreasing to 6.00%) than the current healthcare cost trend rates:

Net OPEB Liability/(Asset)		
Medical Cost		
1% Decrease	Trend Rates	1% Increase
(4.00%)	(5.00%)	(6.00%)
(\$1,594,511)	(\$1,199,826)	(\$714,619)

**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

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

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

For the year ended June 30, 2023, the District recognized OPEB expense of \$135,949. At June 30, 2023, the District reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience		(\$326,162)
Changes in assumptions or other inputs	\$77,291	(35,357)
Net differences between projected and actual earnings on plan investments	582,140	(305,717)
Total	\$659,431	(\$667,236)

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
2024	(\$184,925)
2025	12,576
2026	173,206
2027	(8,662)
Total	(\$7,805)

NOTE 9 – DEFERRED COMPENSATION PLAN

The District employees may defer a portion of their compensation under a District sponsored Deferred Compensation Plan (the Plan) created in accordance with Internal Revenue Code Section 457. Under this Plan, participants are not taxed on the deferred portion of the compensation until it is distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan. A total of 18 employees deferred compensation during the fiscal year ended June 30, 2023.

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

REQUIRED SUPPLEMENTARY INFORMATION

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
 Cost-Sharing Multiple-Employer Defined Pension Plan
 Last 10 Years*
 SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE
 NET PENSION LIABILITY AND RELATED RATIOS AS OF
 THE MEASUREMENT DATE

Measurement Date	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
Plan's proportion of the Net Pension Liability (Asset)	0.0309%	0.0780%	0.0760%	0.0783%	0.0023%	0.0038%	0.0034%	0.0221%	-0.0812%
Plan's proportion share of the Net Pension Liability (Asset)	\$1,923,046	\$2,028,906	\$2,551,572	\$2,642,666	\$2,952,714	\$3,277,554	\$3,603,091	\$3,603,091	\$4,327,920
Plan's Covered Payroll	\$1,287,185	\$1,467,683	\$1,580,981	\$1,588,441	\$1,744,412	\$1,894,209	\$1,980,518	\$1,980,518	\$2,121,872
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	149.40%	138.24%	161.39%	166.37%	169.27%	173.03%	181.93%	181.93%	203.97%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	83.0287%	78.2766%	78.9294%	77.7053%	78.6376%	77.3860%	75.6603%	86.8115%	74.0290%

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

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

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

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$152,526	\$205,340	\$136,053	\$317,084	\$310,838	\$378,833	\$423,092	\$470,541	\$526,204
Contributions in relation to the actuarially determined contributions	(152,526)	(205,340)	(136,053)	(317,084)	(310,838)	(378,833)	(423,092)	(470,541)	(526,204)
Contribution deficiency (excess)	\$0	\$0	\$0	\$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	\$2,037,043	\$2,121,872	\$2,318,987
Contributions as a percentage of covered payroll	11.85%	13.99%	8.61%	18.18%	16.41%	19.13%	20.77%	22.18%	22.69%

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

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

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

* Fiscal year 2018 was the first year of implementation.

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

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

Actuarial Assumptions

Valuation Date	July 1, 2021
Measurement Date	June 30, 2023
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 for Public Agency Miscellaneous were based from CalPERS Experience Study (2000-2019). Post-retirement mortality rates for healthy recipients from CalPERS Experience Study (2000-2019).
Medical Cost Trend Rate	5.50% for 2023; 5.20% for 2024-2069 and 4.50% for 2070 and later years.

* Fiscal year 2018 was the first year of implementation.

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STATISTICAL SECTION

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
REQUIRED COMMUNICATIONS**

FOR THE YEAR ENDED JUNE 30, 2023

FINAL DRAFT

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**ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
REQUIRED COMMUNICATIONS**

For the Year Ended June 30, 2023

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FINAL DRAFT

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REQUIRED COMMUNICATIONS

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

We have audited the basic financial statements of the Alameda County Mosquito Abatement District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 6, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

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

GASB 91 – Conduit Debt Obligations

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

GASB 96 – Subscription Based Information Technology Arrangements

GASB 99 – Omnibus 2022, paragraphs 11-25

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

Accounting Estimates - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

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

Estimated Net Pension liabilities and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension and deferred outflows/inflows of resources are disclosed in Note 8 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in a management representation letter dated December 13, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

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

Pleasant Hill, California
December 13, 2023

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MEMORANDUM ON INTERNAL CONTROL

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

In planning and performing our audit of the basic financial statements of the Alameda County Mosquito Abatement District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

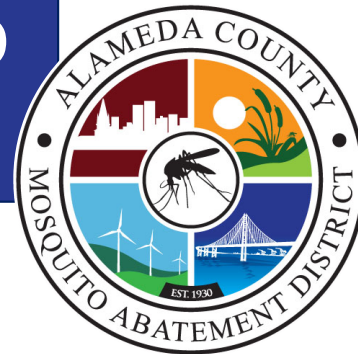
Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

This communication is intended solely for the information and use of management, the Board of Directors, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards*, and is not intended to be and should not be used by anyone other than these specified parties.

Pleasant Hill, California
December 13, 2023

Tropical disease & *Aedes aegypti* response plan

Eric Haas-Stapleton, PhD
Laboratory Director



Alameda County MAD Board of Trustees

December 13, 2023



Overview

- Mosquitoes in California that transmit tropical diseases
- How we are preparing
 - Monitoring
 - Partnership with Alameda County Public Health Department
 - Larvicide application
 - Community engagement



Ryan Clausnitzer

General Manager

Joseph Huston

Operations Supervisor

Eric Haas-Stapleton

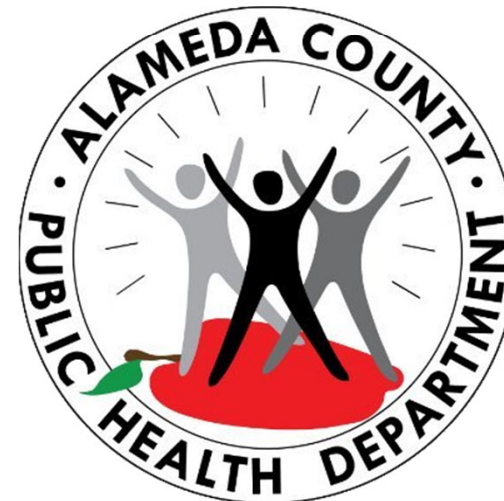
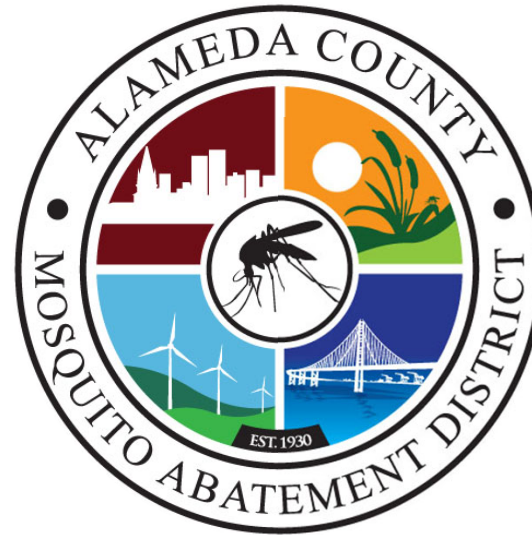
Laboratory Director

Erika B. Castillo

Regulatory & Public Affairs Director

Judith Pierce

Public Outreach Coordinator



Mosquitoes of California



Native species
in CA



what's the
BIG DEAL?
ಠ_ಠ



Species in
Alameda County



The non-native *Aedes* of importance in CA



Aedes aegypti
(yellow fever mosquito)



Aedes albopictus
(tiger mosquito)



Aggressive daytime and evening biters



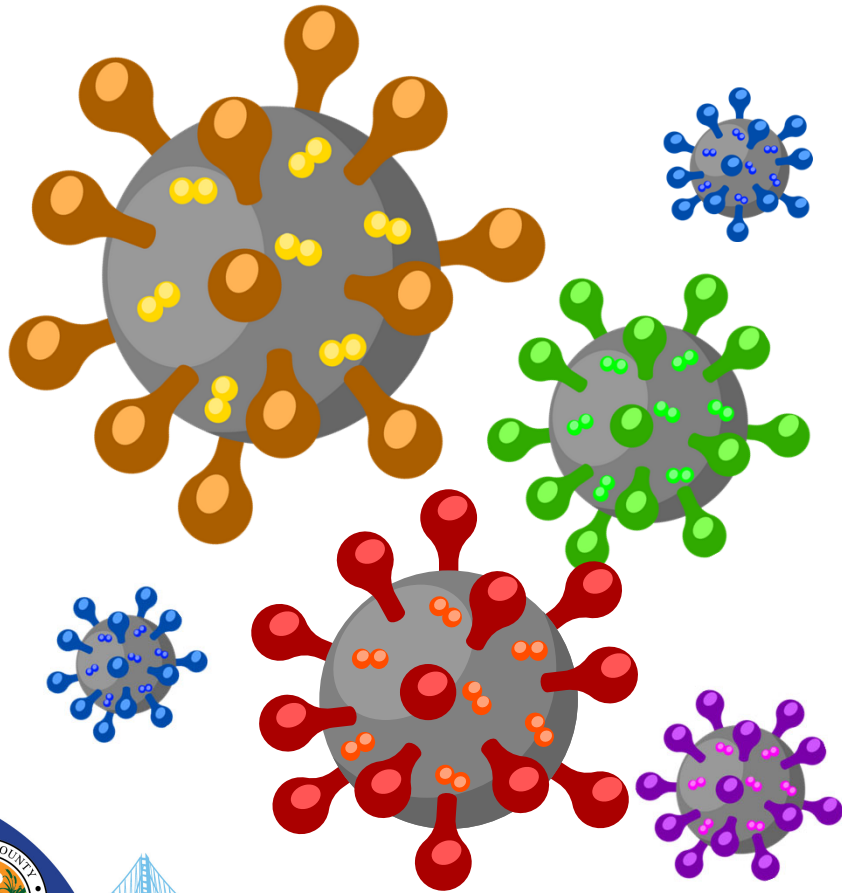
California
~~Florida~~ rooms more common



ankle biters

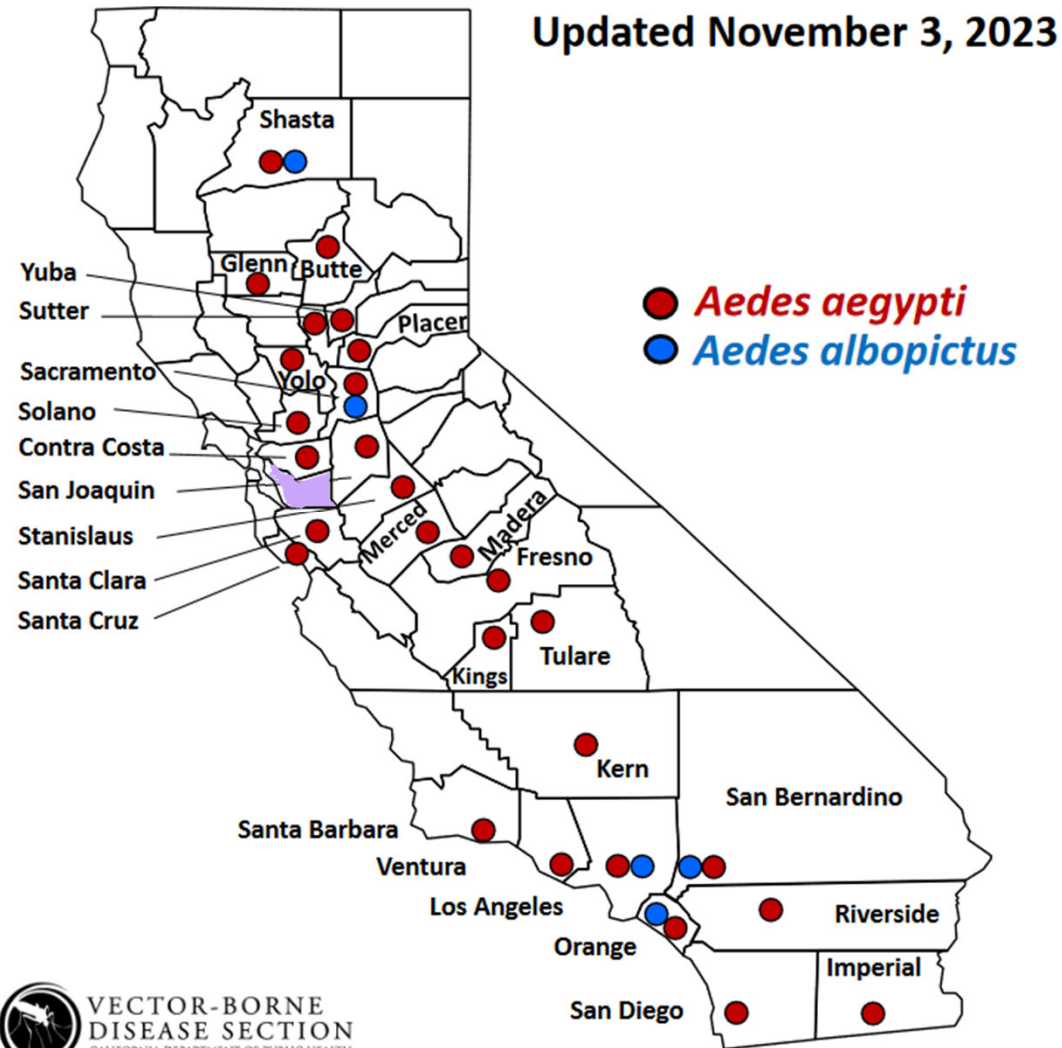


Spreading tropical diseases not in CA



1. Dengue
2. Zika
3. Chikungunya
4. Yellow fever

Alameda County is surrounded by *Aedes aegypti*



VECTOR-BORNE
DISEASE SECTION
CALIFORNIA DEPARTMENT OF PUBLIC HEALTH

Tropical diseases are in Alameda County

Travelers routinely return to Alameda County with tropical diseases that can be spread by *Aedes aegypti*



Dengue human cases

County	2016	2017	2018	2019	2020	2021	2022	2023
Alameda Total (City of Berkeley)	16 (4)	19 (1)	7 (0)	23 (0)	5 (1)	2 (0)	12 (4)	2 (0)

*ACPHD notifies ACMAD of more dengue cases than reported by CDPH

Chikungunya human cases

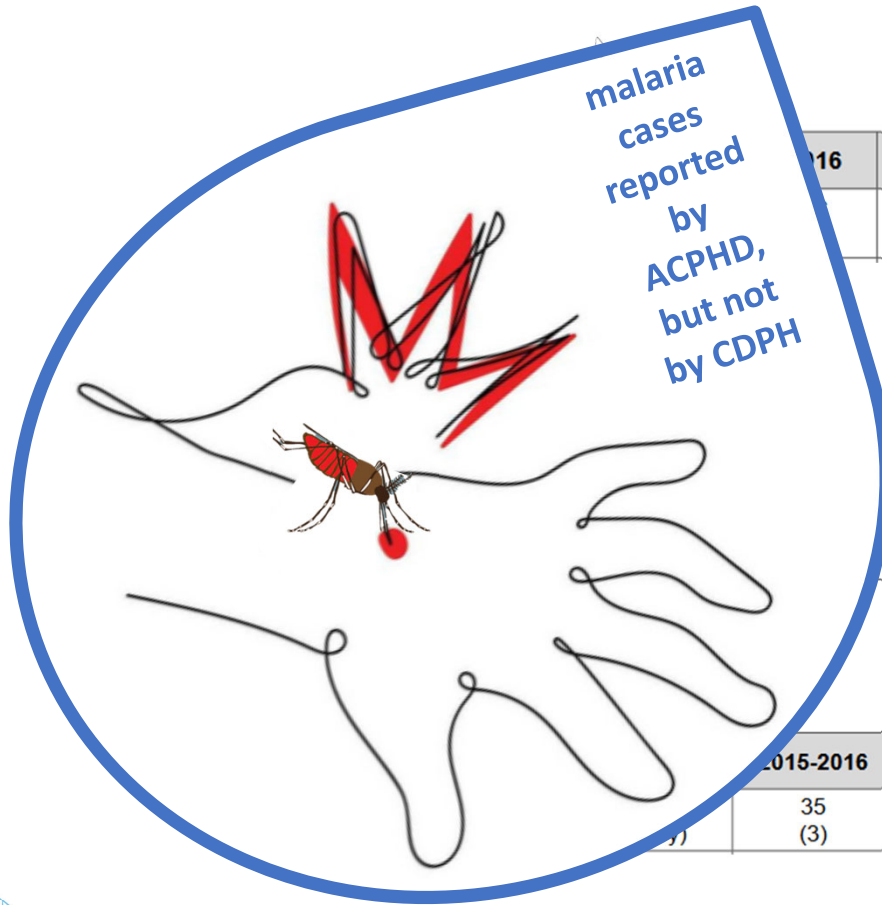
County	2016	2017	2018	2019	2020	2021	2022	2023
Alameda Total (City of Berkeley)	10 (0)	3 (0)	2 (0)	5 (0)	0 (0)	0 (0)	4 (0)	0 (0)

Zika human cases

County	2015-2016	2017	2018	2019	2020	2021	2022	2023
Alameda Total (City of Berkeley)	35 (3)	10 (3)	7 (2)	2 (0)	1 (0)	0 (0)	1 (0)	0 (0)



Tropical diseases are in Alameda County



2016	2017	2018	2019	2020	2021	2022	2023
	19 (1)	7 (0)	23 (0)	5 (1)	2 (0)	12 (4)	2 (0)

*ACPHD notifies ACMAD of more dengue cases than reported by CDPH

2017	2018	2019	2020	2021	2022	2023
3 (0)	2 (0)	5 (0)	0 (0)	0 (0)	4 (0)	0 (0)

2015-2016	2017	2018	2019	2020	2021	2022	2023
35 (3)	10 (3)	7 (2)	2 (0)	1 (0)	0 (0)	1 (0)	0 (0)



Malaria vector is in Alameda County



Anopheles freeborni

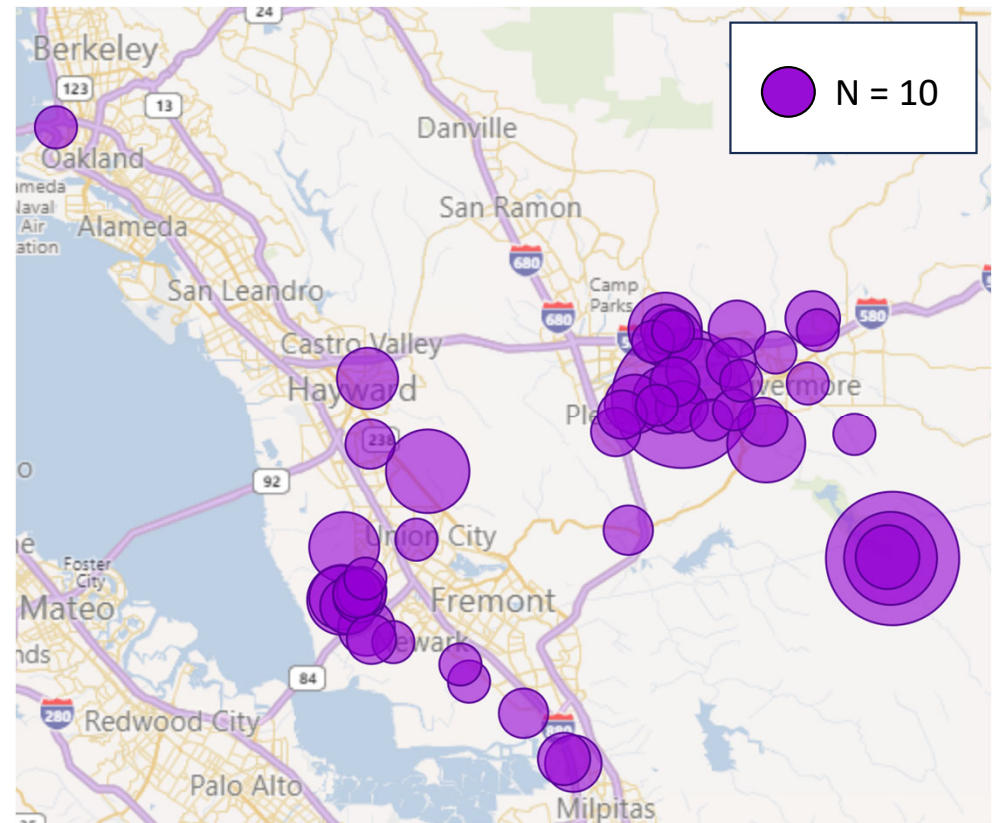
Western malaria mosquito

- Present in clear seepages, roadside pools and slow-flowing streams
- In and near sunlit water with algal mats



Warmer regions harbor *Anopheles freeborni*

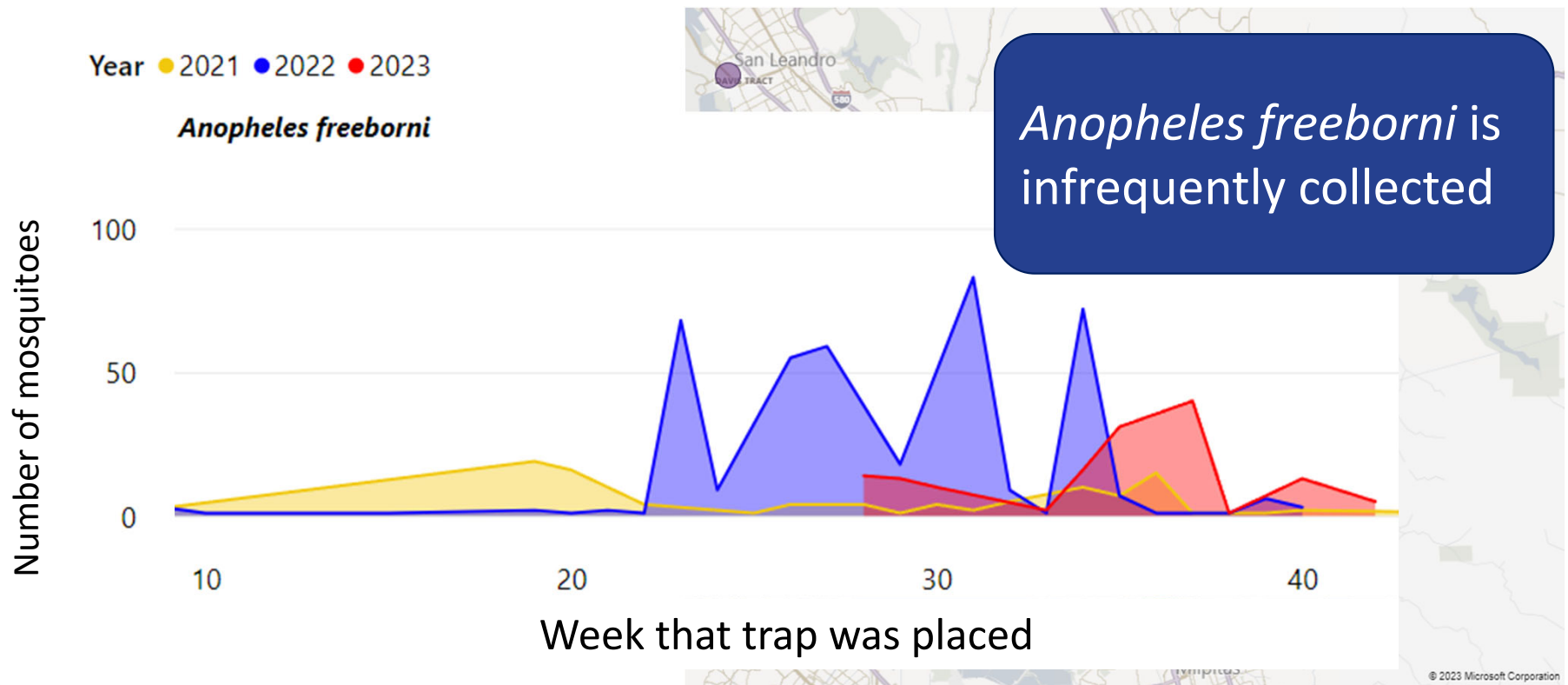
Malaria vector
more common in
southern and
eastern regions



2020 – 2023 *Anopheles freeborni* detections



Low malaria vector abundance



1989: Last case of local malaria transmission



[CDC Home](#) | [Search](#) | [Health Topics A-Z](#)

MMWR

Weekly

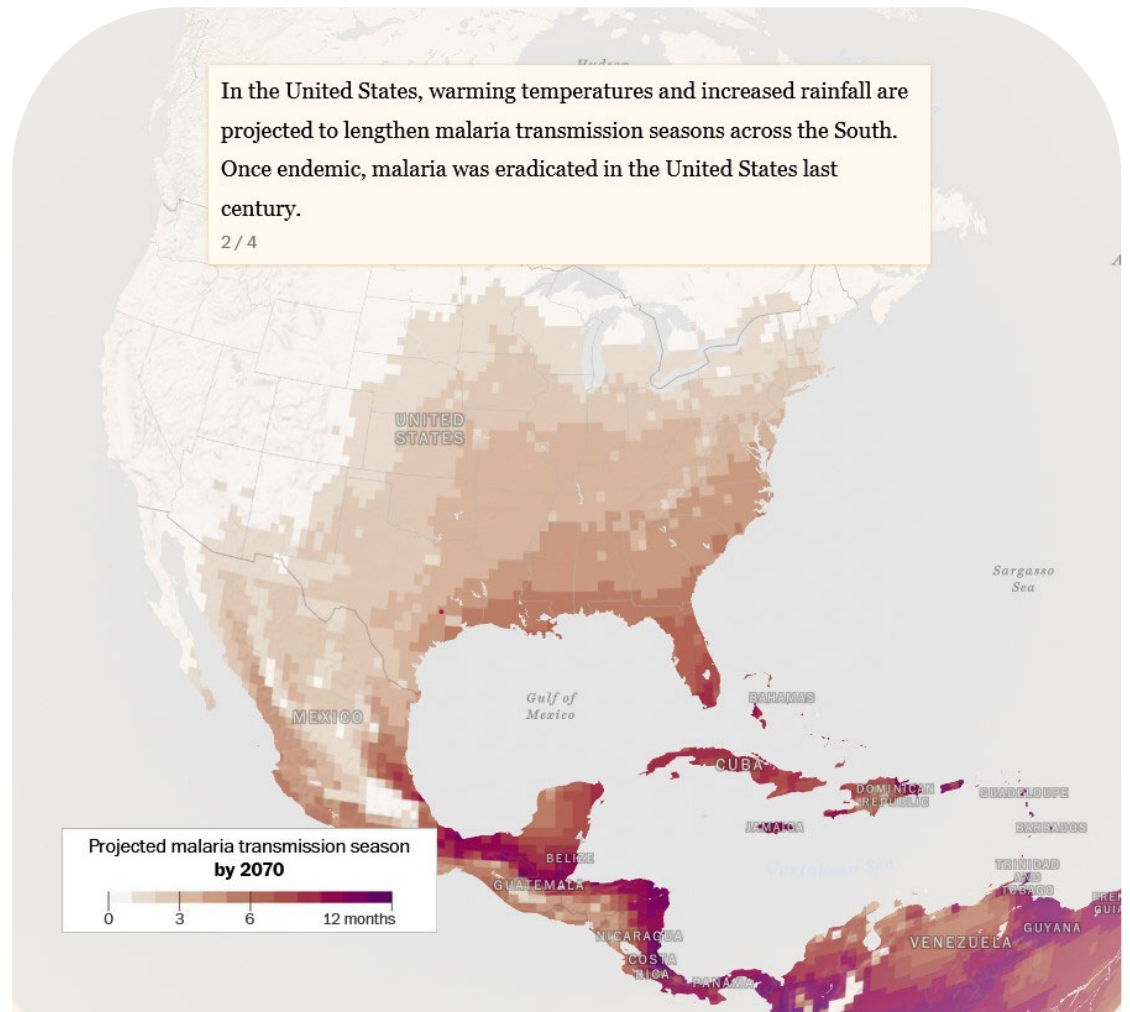
February 16, 1990 / 39(6):91-94

Transmission of *Plasmodium vivax* Malaria

San Diego County, California, 1988 and 1989



Local malaria transmission not predicted for California through to 2070

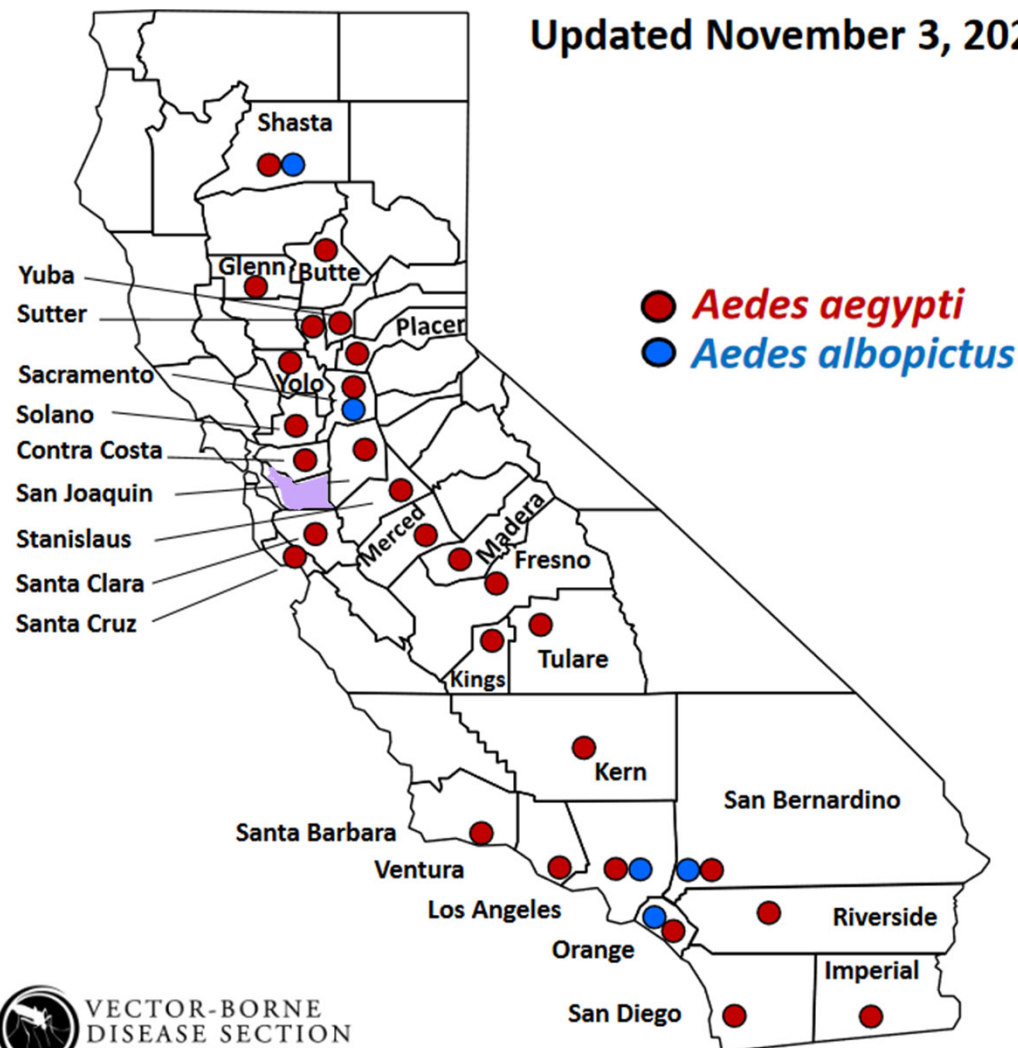


Source: Washington Post



But *Aedes aegypti* throughout Northern California was not expected

Updated November 3, 2023



VECTOR-BORNE
DISEASE SECTION
CALIFORNIA DEPARTMENT OF PUBLIC HEALTH

Tropical disease response rooted in invasive *Aedes* monitoring and control

Invasive *Aedes* Mosquito Response Plan August 2022

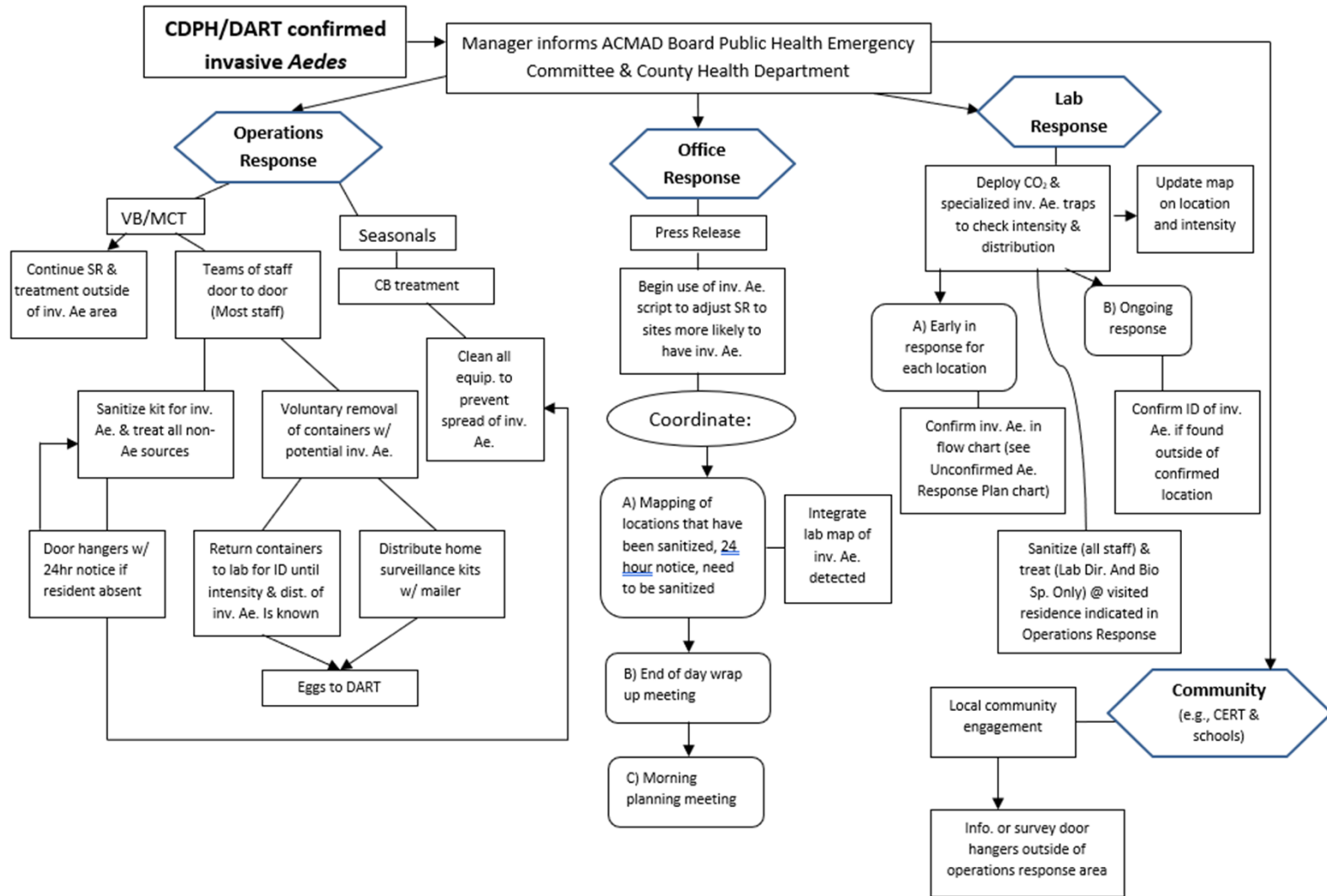
1. Overview

The purpose of this document is to guide the Alameda County Mosquito Abatement District (ACMAD) in responding to invasive container breeding mosquitoes, *Aedes aegypti* (yellow fever mosquito) and *Aedes albopictus* (tiger mosquito), that have the potential to reproduce and become established in Alameda County (County). These two species of mosquito are known to transmit arboviruses that cause dengue, chikungunya, yellow fever, and Zika in people.

<https://www.mosquitoes.org/publications>



Confirmed Invasive *Aedes* Response Plan



STRATEGIC PLAN

2021-2023

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT



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

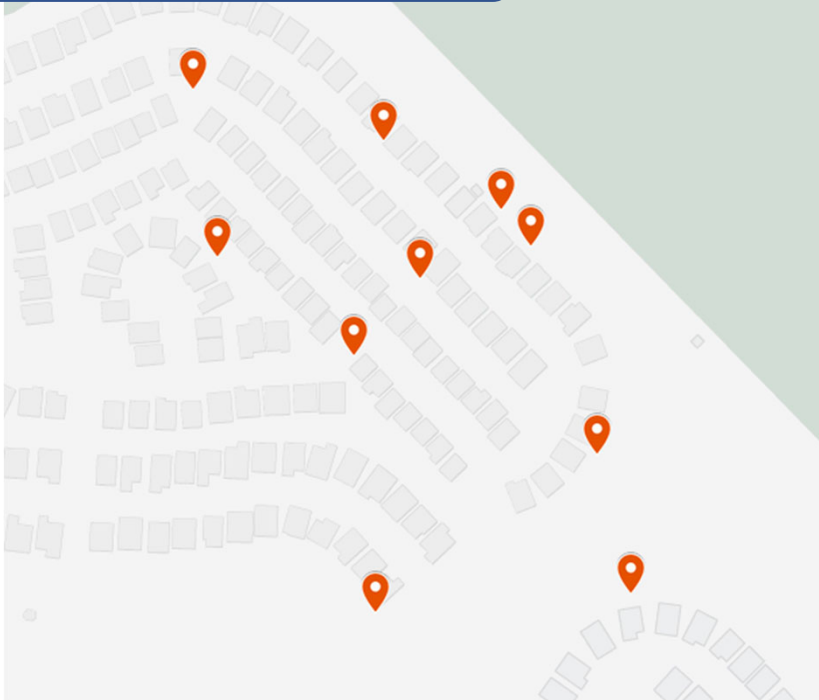
**LEVERAGE ACMAD ASSETS TOWARDS EFFICIENT APPROACHES
TO MOSQUITO CONTROL**

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



We investigate each case reported by AC Public Health

Mosquito monitoring response



ALAMEDA COUNTY HEALTH CARE SERVICES AGENCY
PUBLIC HEALTH DEPARTMENT

Division of Communicable Disease Control and Prevention
1100 San Leandro Blvd, 3rd Floor
San Leandro, CA 94577
Tel (510) 267-3250
Fax (510) 273-3744

Colleen Chawla, Agency Director
Kimi Watkins-Tartt, Department Director

Nicholas Moss, MD, MPH, Director & Health Officer
and Communicable Disease Controller

FAX COVER SHEET

Urgent, please hand deliver Confidential Reply Requested

Date: 5/18/2023

To: pathogens@mosquitoes.org Fax: _____

From: ACD [Sender is exempt from requiring authorization per HIPAA [citation 164.512 (b)]]

Phone: [REDACTED]

Number of pages (including cover sheet): 1

Dengue Fever Encephalitis Malaria WNV Yellow Fever
 Chikungunya Zika

City: [REDACTED]
Street: [REDACTED]
Block: [REDACTED]

Travel to a foreign country within incubation period? No Yes, where: [REDACTED]
Public health interview conducted? No Yes
Any mosquito bite since return from travel? No Yes, city: _____
Authorization to speak to Mosquito Abatement District? No Yes (if yes fill below)

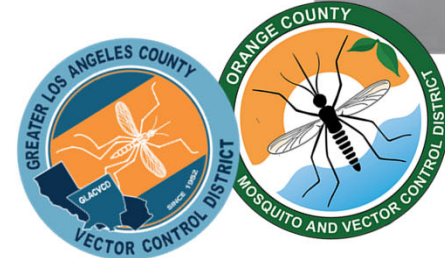
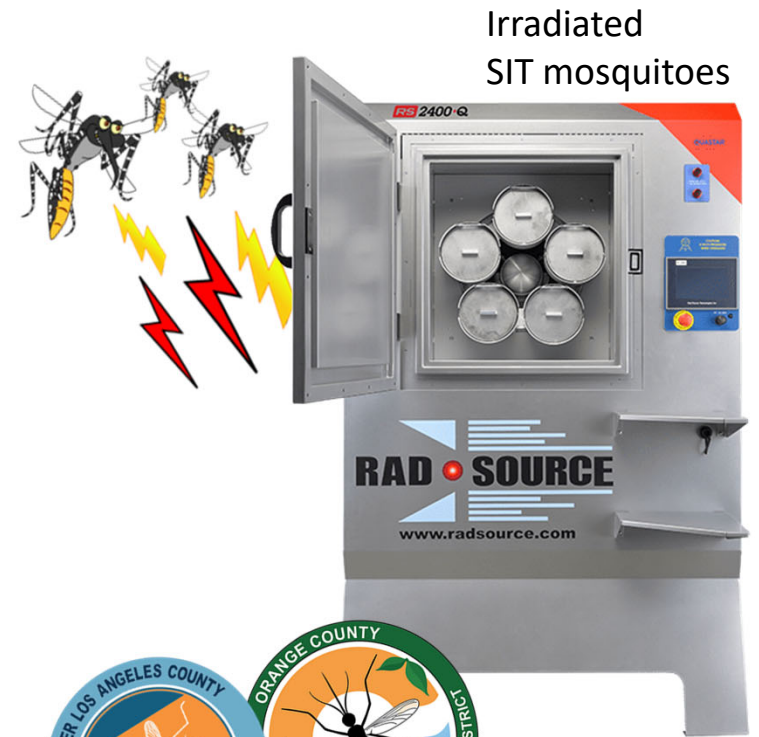
Index name: [REDACTED]
Contact phone: [REDACTED]



We're preparing for *Aedes aegypti*



Larvicide mister for marsh mosquito and *Aedes aegypti* control



Community engagement to control *Aedes aegypti*



Photo credit: Contra Costa Mosquito & Vector Control District

- Establishing a Community Outreach team during 2024
- Supervised by Regulatory & Public Affairs Director



Regionally relevant neighborhood outreach

- City leaders
- Health centers
- Schools
- Neighborhood postings
- Local demographic specific news outlets



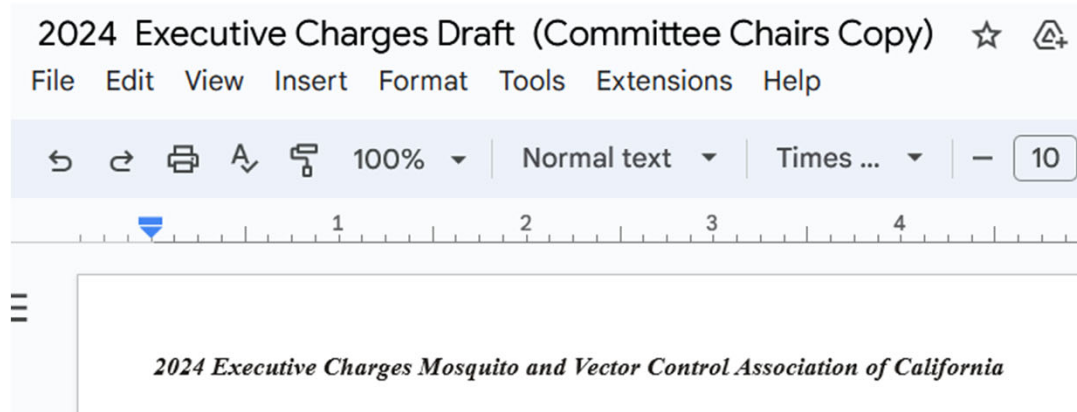
OUR HEALTH CENTERS

- WEST OAKLAND HEALTH
- TIBURCIO VASQUEZ HEALTH CENTER
- NATIVE AMERICAN HEALTH CENTER
- LIFELONG MEDICAL CARE
- LA CLINICA
- BAY AREA COMMUNITY HEALTH
- AXIS COMMUNITY HEALTH
- ASIAN HEALTH SERVICES

**¿Qué debe tener un
kit de emergencia?**



Looking ahead state-wide



Summary: Improve coordination with structural pest control operators offering mosquito control services to enhance public health goals.

- A. Conduct outreach to state and regional structural pest control associations on collaboration opportunities.
- B. Coordinate with the Structural Pest Control Board (SPCB) on oversight and continuing education for vector control services.
- C. Develop a public health vector control training program and exam for structural vector control operators.
- D. Create best management practices for structural pest control operators regarding mosquito control, especially for invasive species.



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Joseph@mosquitoes.org

Operations Supervisor

Eric@mosquitoes.org

Laboratory Director

Erika@mosquitoes.org

Regulatory & Public Affairs Director

Judith@mosquitoes.org

Public Outreach Coordinator



www.mosquitoes.org

Alameda County Mosquito Abatement Dist.

Check Register

For the Period From Nov 1, 2023 to Nov 15, 2023

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Amount
4212	11/13/23	Airgas	1,006.76
4213	11/13/23	AT&T	33.03
4214	11/13/23	Bailey Fence Company, Inc.	805.00
4215	11/13/23	Capital Program Management, Inc.	6,746.75
4216	11/13/23	Cintas	551.79
4217	11/13/23	Coverall North America, Inc.	495.00
4218	11/13/23	Grainger	29.47
4219	11/13/23	Hentschke, Eric Armin	100.00
4220	11/13/23	Industrial Park Landscape Maintenance	261.00
4221	11/13/23	Mar-Len Supply, Inc.	742.58
4222	11/13/23	MAZE & ASSOCIATES	11,800.00
4223	11/13/23	NBC Supply Corp	2,012.33
4224	11/13/23	PFM Asset Management LLC	1,602.23
4225	11/13/23	PG&E	82.29
4226	11/13/23	Techniclean	269.11
4227	11/13/23	The Hartford	119.41
4228	11/13/23	UMPQUA Bank Commerical Card OPS	26,323.59
4229	11/13/23	Veseris	20,196.16
4230	11/13/23	Voya Institutional Trust Company	183.00
ACH	11/13/23	Alameda County Mosquito Abatement Dist (Payroll)	90,369.52
ACH	11/13/23	Aguilar, Victor	100.00
ACH	11/13/23	Arkin, Valerie	100.00
ACH	11/13/23	Beatty, Robert .P	100.00
ACH	11/13/23	Bhat, Subrahmanya Y	100.00
ACH	11/13/23	CalPERS Retirement	17,988.08
ACH	11/13/23	CalPERS 457	3,803.61
ACH	11/13/23	Qaadri, Kashef	100.00
ACH	11/13/23	Roache, Cathy J Pinkerton.	100.00
ACH	11/13/23	Salzer, Hope	100.00
ACH	11/13/23	Savage, Tyler	100.00
ACH	11/13/23	Syrop, George	100.00
ACH	11/13/23	Washburn, Jan	100.00
Total Expenditures - November 15, 2023			186,520.71

Alameda County Mosquito Abatement Dist.

Check Register

For the Period From Nov 16, 2023 to Nov 30, 2023

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Amount
4231	11/28/23	Adapco	5,138.80
4232	11/28/23	Airgas	478.93
4233	11/28/23	Alco Sheet Metal and Heating, Inc.	485.00
4234	11/28/23	Bay Alarm	885.45
4235	11/28/23	Bay Central Printing	2,907.19
4236	11/28/23	Campbell, Cornelius	179.73
4237	11/28/23	CarQuest	147.65
4238	11/28/23	Cintas	648.09
4239	11/28/23	Delta Dental	4,746.80
4240	11/28/23	Grainger	42.00
4241	11/28/23	Industrial Park Landscape Maintenance	261.00
4242	11/28/23	Lawton, Sarah	231.57
4243	11/28/23	PG&E	498.33
4244	11/28/23	Regional Government	542.00
4245	11/28/23	The Hartford	119.41
4246	11/28/23	Verizon	370.77
4247	11/28/23	Voya Institutional Trust Company	183.00
4248	11/28/23	VSP	626.02
4249	11/28/23	WEX Bank	538.65
ACH	11/28/23	Alameda County Mosquito Abatement Dist (Payroll)	90,874.19
ACH	11/28/23	CalPERS Health	41,238.48
ACH	11/28/23	CalPERS Retirement	18,077.71
ACH	11/28/23	CalPERS 457	3,806.24
ACH	11/28/23	Visalia Times Delta	5,300.00
Total Expenditures - November 30, 2023			178,327.01

**Alameda County Mosquito Abatement District
Income Statement
November 30, 2023. (5 of 12 mth, 42%)**

REVENUES	Actual 2021/22	Actual 2022/23	Current Month	Year to Date 2023/24	Budget 2023/24	Actual vs Budget
Total Revenue	\$ 5,386,808.18	\$ 5,584,751.51	\$ 5,298.32	\$ 638,498.62	\$ 5,008,804.00	13%

EXPENDITURES	Actual 2021/22	Actual 2022/23 ¹	Current Month ²	Year to Date 2023/24	Budget 2023/24	Actual vs Budget
Salaries	\$ 2,129,077.24	\$ 2,309,118.48	\$ 201,107.79	\$ 1,001,472.73	\$2,462,469	41%
CalPERS Retirement	\$ 471,085.19	\$ 525,486.67	\$ 22,752.48	\$ 395,306.95	\$553,955	71%
Medicare & Social Security	\$ 30,025.60	\$ 33,691.96	\$ 1,425.08	\$ 12,773.04	\$40,292	32%
Fringe Benefits	\$ 484,487.10	\$ 604,257.75	\$ 46,850.12	\$ 239,265.21	\$605,491	40%
Total Salaries, Retirement, & Benefits	\$ 3,114,675.13	\$ 3,472,554.86	\$ 272,135.47	\$ 1,648,817.93	\$3,662,207	45%
Clothing and personal supplies (purchased)	\$ 7,881.80	\$ 7,517.57	\$ 535.36	\$ 934.48	\$9,000	10%
Laundry service and supplies (rented)	\$ 10,417.41	\$ 12,853.29	\$ 1,199.88	\$ 5,133.36	\$13,000	39%
Utilities	\$ 18,134.35	\$ 19,415.68	\$ 916.80	\$ 3,400.72	\$23,700	14%
Communications-IT	\$ 74,950.03	\$ 97,711.30	\$ 5,093.02	\$ 19,009.61	\$104,000	18%
Maintenance: structures & improvements	\$ 26,671.36	\$ 18,062.12	\$ 2,945.54	\$ 9,036.44	\$30,000	30%
Maintenance of equipment	\$ 25,354.56	\$ 36,209.89	\$ 1,206.97	\$ 4,134.01	\$30,000	14%
Transportation, travel, training, & board	\$ 120,418.29	\$ 133,124.33	\$ 10,883.39	\$ 48,123.33	\$127,990	38%
Professional services	\$ 97,726.00	\$ 93,114.84	\$ 13,944.23	\$ 45,607.28	\$122,950	37%
Memberships, dues, & subscriptions	\$ 25,103.23	\$ 24,593.62	\$ 178.00	\$ 20,785.94	\$27,000	77%
Insurance - (VCJPA, UAS)	\$ 160,932.64	\$ 177,962.64	\$ -	\$ 209,342.00	\$211,959	99%
Community education	\$ 26,225.45	\$ 28,193.67	\$ 8,549.19	\$ 14,274.37	\$53,000	27%
Operations	\$ 182,575.57	\$ 120,638.42	\$ 27,591.81	\$ 123,724.10	\$261,500	47%
Household expenses	\$ 25,388.02	\$ 18,517.21	\$ 1,667.85	\$ 7,084.47	\$21,350	33%
Office expenses	\$ 7,002.84	\$ 7,247.77	\$ 173.93	\$ 1,951.70	\$13,000	15%
Laboratory supplies	\$ 82,354.03	\$ 106,783.12	\$ 11,086.53	\$ 63,328.02	\$140,000	45%
Small tools and instruments	\$ 1,963.31	\$ 2,119.69	\$ -	\$ 393.78	\$3,000	13%
Total Staff Budget	\$ 893,098.89	\$ 904,065.16	\$ 85,972.50	\$ 576,263.61	\$1,191,449	48%
Total Operating Expenditures	\$ 4,007,774.02	\$ 4,376,620.02	\$ 358,107.97	\$ 2,225,081.54	\$4,853,656	46%

1 - As of June 30, 2023. Unaudited.

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

**Alameda County Mosquito Abatement District
Investment, Reserves, and Cash Balance Report
November 30, 2023. (5 of 12 mth, 42%)**

Account #	Investment Accounts	Beginning Balance	Deposits	Withdrawals	Earnings ¹	Ending Balance
1004	LAIF	\$ 108,311.53	\$ -	\$ -	\$ -	\$ 108,311.53
1005	OPEB Fund	\$ 4,246,571.25	\$ -	\$ -	\$ 293,471.91	\$ 4,540,043.16
1006	VCJPA Member Contingency ²	\$ 308,734.00	\$ -	\$ -	\$ -	\$ 308,734.00
1011	CAMP: Capital Reserve Fund	\$ 428,933.73	\$ -	\$ (6,746.75)	\$ 1,949.87	\$ 424,136.85
1012	PARS: Pension Stabilization ³	\$ 2,335,531.34	\$ -	\$ -	\$ (47,936.54)	\$ 2,287,594.80
1013	California CLASS: Public Health Emergency Fund	\$ 531,064.84	\$ -	\$ -	\$ 2,420.36	\$ 533,485.20
1014	California CLASS: Operational Fund	\$ 1,697,165.98	\$ -	\$ (358,100.97)	\$ 7,243.05	\$ 1,346,308.06
1015	California CLASS: Repair and Replace Fund	\$ 3,261,690.96	\$ -	\$ -	\$ 14,865.35	\$ 3,276,556.31
1016	California CLASS: Operating Reserve Fund	\$ 2,057,883.66	\$ -	\$ -	\$ 9,378.93	\$ 2,067,262.59
Total		\$ 14,975,887.29	\$ -	\$ (364,847.72)	\$ 281,392.93	\$ 14,892,432.50
Account #	Cash Accounts	Beginning Balance	Deposits	Activity	Ending Balance	
1001	Bank of America (Payroll Account) *	\$ 146,328.89	\$ -	\$ -	\$ 145,637.57	
1003	County Account	\$ 898,725.94	\$ -	\$ 5,298.32	\$ 904,024.26	
1017	Five Star Bank (Transfer Account) *	\$ 225,763.29	\$ -	\$ -	\$ 225,354.16	
1018	Petty Cash	\$ 255.96	\$ -	\$ (7.00)	\$ 248.96	
Total		\$ 1,271,074.08	\$ -	\$ 5,291.32	\$ 1,275,264.95	

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

2 - VCJPA Member Contingency balance is as of September 30, 2023.

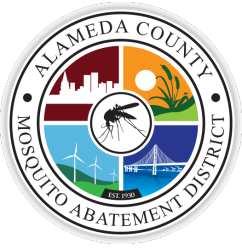
3- PARS - Pension Stabilization balance is as of October 31, 2023.

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

Alameda County Mosquito Abatement
Balance Sheet Comparison
November

ASSETS	11/30/2023	11/30/2022	11/30/2021
Current Assets			
Bank of America payroll	\$ 145,637.03	\$ 154,427.11	\$ 94,403.53
Bank of the West ¹	-	263,857.95	248,559.05
County	904,024.26	786,093.26	741,762.37
Cash with LAIF	108,311.53	1,049,385.10	2,149,552.12
VCJPA- Member Contingency	308,734.00	341,986.00	373,765.00
CAMP - Repair and Replace ²	-	2,657,380.05	1,355,556.32
CAMP - Public Health Emergency ³	-	-	526,333.15
CAMP - Operating Reserve ⁴	-	1,971,656.16	1,944,745.78
CAMP - Capital Reserve Fund	424,136.85	373,919.88	30,003.60
PARS	2,287,594.80	2,063,867.60	1,847,850.00
Five Star Bank	245,326.77	-	-
California CLASS: Public Health Emergency Fund	533,485.20	533,018.06	-
California CLASS: Operational Fund	1,346,308.06	-	-
California CLASS: Repair and Replace Fund	3,276,556.31	-	-
California CLASS: Operating Reserve Fund	2,067,262.59	-	-
Accounts Receivable	-	534.35	1,026.16
Petty cash	248.96	288.64	306.04
Total Current Assets	11,647,626.36	10,196,414.16	9,313,863.12
Property and Equipment			
Acc Dep - equipment	(1,709,382.00)	(1,709,382.00)	(1,594,225.00)
Acc Dep - stru & improv	(2,723,997.00)	(2,723,997.00)	(2,604,632.00)
Construction in progress	49,271.06	3,757.50	-
Equipment	1,901,614.99	1,830,175.69	1,769,859.00
Structure/improvement	4,760,618.00	4,760,618.00	4,760,618.00
Land	61,406.00	61,406.00	61,406.00
Total Property and Equipment	2,339,531.05	2,222,578.19	2,393,026.00
Other Assets			
Net OPEB Asset	1,199,826.00	1,225,311.00	2,522,763.00
Total Other Assets	1,199,826.00	1,225,311.00	2,522,763.00
Total Assets	\$ 15,186,983.41	\$ 13,644,303.35	\$ 14,229,652.12
LIABILITIES AND CAPITAL			
Current Liabilities			
Accounts payable	\$ 105,914.89	\$ 119,170.01	\$ 150,197.53
Acc payroll/vacation	210,892.93	201,023.94	208,228.89
Def inflow - 75	1,046,869.00	1,046,869.00	1,254,695.00
Def inflow pen defer GASB 68	1,941,395.00	1,941,395.00	208,602.00
Defer outflow pen cont GASB 68	(822,206.00)	(822,206.00)	(936,411.00)
Net pension liability GASB 68	2,034,280.00	2,034,280.00	3,603,091.00
Total Current Liabilities	\$ 4,517,145.82	\$ 4,520,531.95	\$ 4,488,403.42
Total Liabilities	4,517,145.82	4,520,531.95	4,488,403.42
Capital			
Designated fund balances	3,019,347.55	3,044,832.55	4,412,645.55
Investment in general fixed as	9,156,438.57	7,642,845.18	6,677,881.96
Net Income	(1,505,948.53)	(1,563,906.33)	(1,349,278.81)
Total Capital	10,669,837.59	9,123,771.40	9,741,248.70
Total Liabilities & Capital	\$ 15,186,983.41	\$ 13,644,303.35	\$ 14,229,652.12

- 1 - Bank of the West account was closed June 2023.
- 2 - CAMP: Repair and Replace Fund was closed February 2023.
- 3 - CAMP: Public Health Emergency Fund was closed September 2022.
- 4 - CAMP: Operating Reserve Fund was closed February 2023.



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Hayward, CA 94545

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acmad@mosquitoes.org

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Ryan Clausnitzer

General Manager

MONTHLY STAFF REPORT –1120 November Data

OPERATIONS REPORT

Though little rainfall was recorded in Alameda County in November, temperatures dropped, and the photoperiod shifted enough to send our main *Culex spp.* mosquitoes seeking shelter to over-winter until spring. Data from both larval collections and adult mosquito trapping by the ACMAD lab demonstrated a significant drop for all three *Culex spp.* of concern for West Nile virus (WNV) transmission. No WNV positive mosquitoes were detected in the month and only three WNV positive birds were detected. This is in sharp decrease from the months prior. There is still a distinct possibility that more positive birds will be detected in 2023, however this WNV season is closing out. Operations staff continued to monitor and treat larvae in November, but *Culex* detections were much lower.

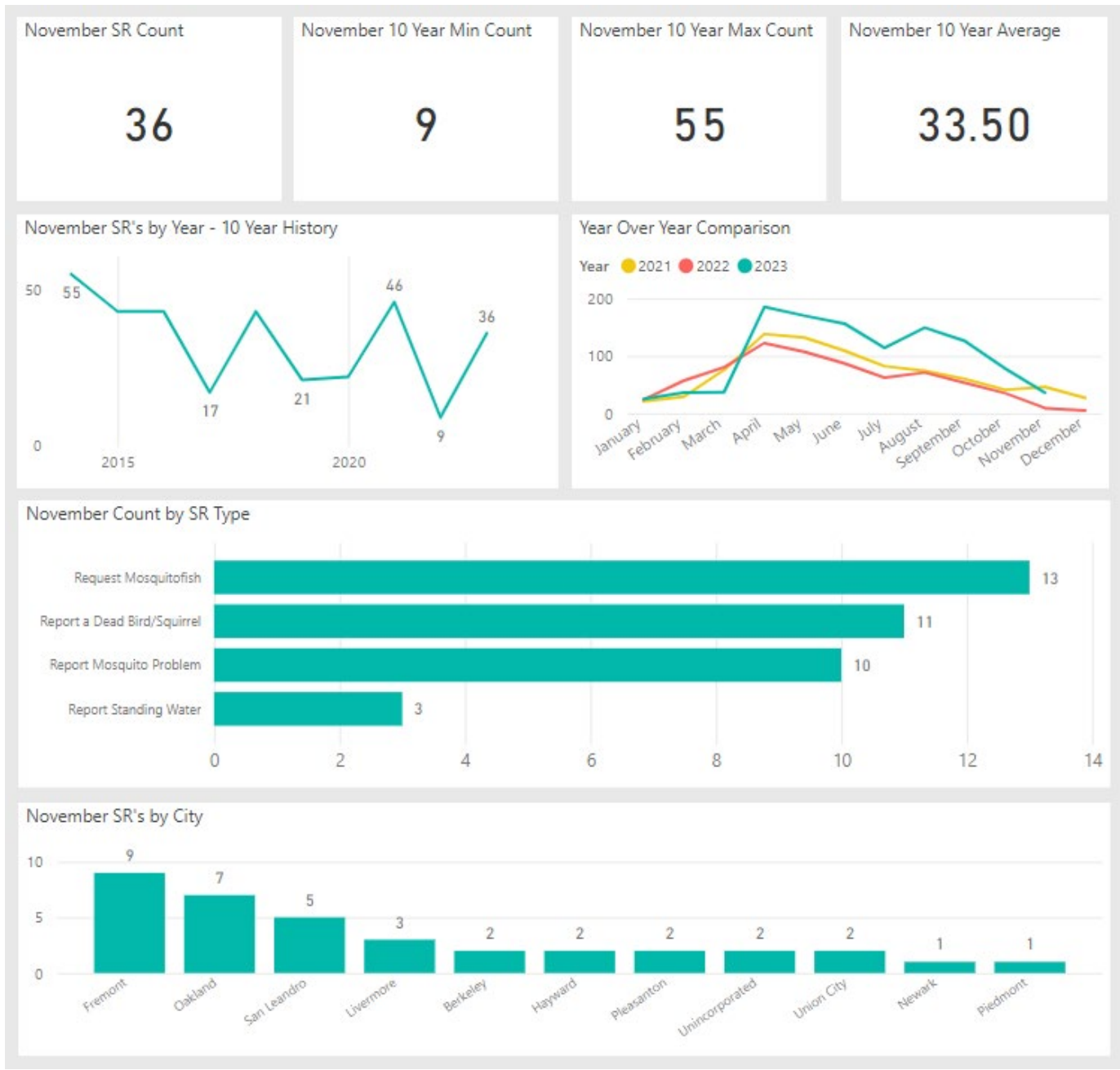
As is usual for our region, as the spring/summer mosquito species sequester for the cold/rainy months, for our winter species to become active. The first species is almost always *Culiseta inornata*. This species spends the summer months sequestered and adult females come out to lay eggs as the season shifts to fall and the first rains arrive. This is our largest species in terms of size, and they can be aggressive biters of larger mammals, including humans. This species has been documented to be naturally infected with a California Encephalitis group virus. Early control of newly hatching larvae of this species is a priority, and detections and treatments of larvae occurred in November. As more rainwater accumulates, eggs laid in prior years by *Aedes spp.* mosquitoes will begin to hatch so both time and source management for our winter program has begun.

November also saw the maiden flight of the new ACMAD treatment UAS (drone). Lab and operations staff were involved in the initial flight training with the UAS vendor, and a treatment calibration was conducted soon thereafter. The goal is to begin active treatments over the next month or two. The new UAS can carry a larger payload of material thus being able to treat larger areas during each flight. Updates on progress with these operations will be forthcoming.

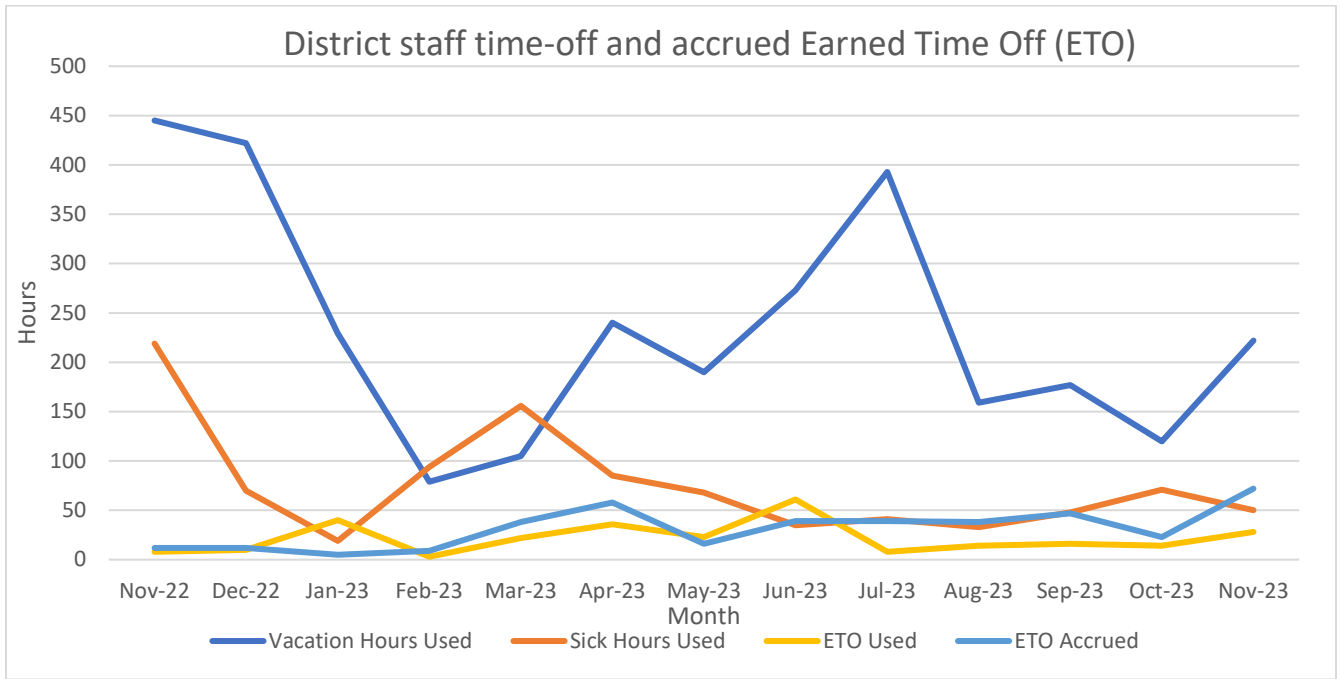
Requests for service received from the public in November were just above the ten-year average for the month at 36, primarily due to the recent inclusion of “report a dead bird” to our SR counting system. Eleven of these requests were received, and as mentioned, only three of the birds tested WNV positive by our lab. Requests for mosquito fish for backyard ponds, unmaintained swimming pools, and livestock watering troughs were the top requests for the month. Of the reports of a mosquito problem, close to half were attributable to non-biting “mosquito-like” insects. Few reports to “report standing water” were received and they most of those pertained to water in street gutters, or potholes in creeks.

Field Operations Supervisor
Joseph Huston

Service Requests November 2023

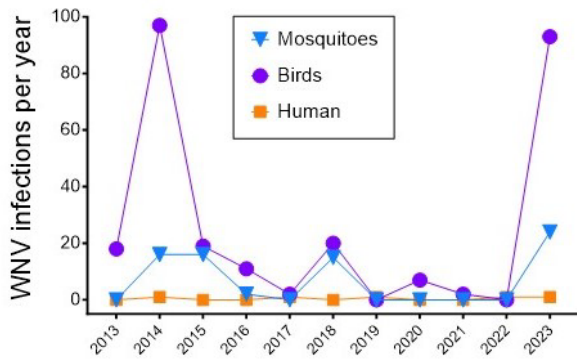


Activity Report

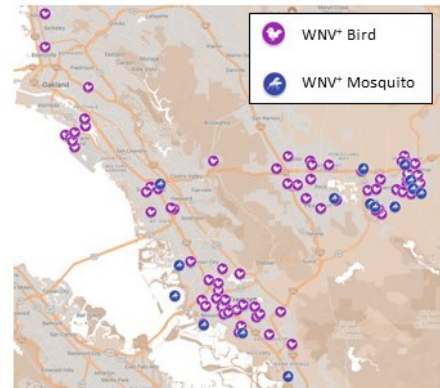


WNV Activity

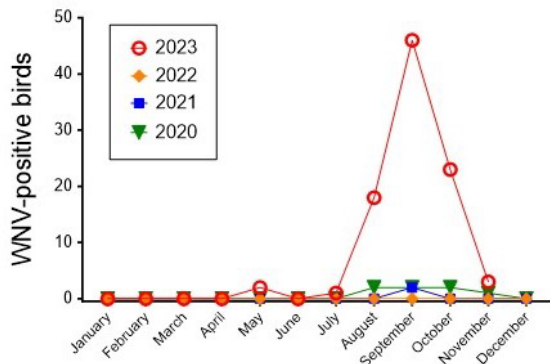
WNV infections detected in Alameda County 2013 – 2023



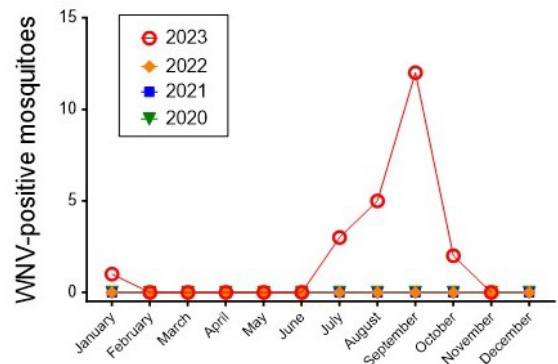
Locations of WNV-infected mosquitoes and birds in Alameda County during 2023



WNV-infected birds collected in Alameda County



WNV-infected mosquitoes collected in Alameda County



A. LAB

Summary

- *Arboviruses in mosquitoes.* Arboviruses were not detected in mosquitoes during November.
- *Arboviruses in birds.* 3 birds tested positive for WNV this month. Saint Louis encephalitis virus (SLEV) and Western equine encephalitis virus (WEEV) have not been detected in birds from Alameda County this year.
- *Native mosquitoes.* 147 CO₂ encephalitis virus survey (EVS) traps were placed during October, catching 1,066 adult female mosquitoes (7.3 mosquitos per trap).
- Both sentinel chicken flocks (Livermore and Union City) were retired to local caregivers during November.
- *Human cases.* A second human WNV case was reported for Livermore and was attributed to Alameda County by California Department of Public Health (CDPH). The first human case was reported for the county during 2023, was not attributed to Alameda County by CDPH or Alameda County Public Health Department (ACPHD).
- Invasive *Aedes* mosquitoes have not been detected in Alameda County during 2023.

Arbovirus Monitoring

- No mosquitoes were found to be infected with WNV during November. So far this year, 24 mosquito pools have tested positive for WNV.
- Three birds tested positive for WNV this month. 93 birds have tested positive for WNV so far this year.
- SLEV and WEEV have not been detected in Alameda County for nearly two decades.
- Test results from the blood samples collected from the sentinel chicken flocks in Livermore and Union City showed they were exposed to WNV during September, or earlier. SLEV and WEEV have not been detected in sentinel chickens this year. We have halted further monitoring of the sentinel chickens for arboviruses, and they will be donated to a local rancher who has built a large enclosure and will use them for egg production and to enrich the experiences of their children. The sentinel chickens were transferred to this local rancher this month.

Native Mosquito Abundance

- In California, the main transmitters of WNV, SLEV, and WEEV are: *Culex pipiens* (typically in urban settings), *Culex tarsalis* (associated with marsh and peri-urban areas), and *Culex erythrothorax* (occurs exclusively in marsh but adults can disperse into nearby communities).
- This month, 147 CO₂ EVS traps collected 1,066 female mosquitoes, a 2.3-fold reduction in abundance compared to last month (7.3 mosquitoes per trap; Figure 1). Adult mosquito abundance for November was very low and similar to what was found for 2021 and 2022 (Figure 1). The abundance of WNV vectors was low relative to the prior two years, with the exception of *Culex pipiens* which was higher than 2021, but lower than 2022 (Figure 2, 3A, and 3B). The elevated *Culex pipiens* abundance likely resulted from adult female mosquitoes seeking indoor or underground refuge for the winter.
- Most mosquitoes in the western part of the county were *Culex erythrothorax* and *Culiseta inornata* from marsh habitats (Figures 4A and 4B). Substantial collections of *Culiseta inornata* demark at transition to winter mosquito species. Therefore, the lab has focused its efforts on marsh habitats where those mosquitoes reproduce, while maintaining monitoring of wastewater treatment where *Culex pipiens* may reproduce and recycling facilities where there is a concern for the importation of *Aedes aegypti*. Mosquito abundance in the eastern region of the county was low as well (Figure 4A and 4C).
- 23 EVS traps did not collect any mosquitoes (16 % of all EVS traps for the month; Figure 4A, insert).

Larvicide applications by drone

The District received the Leading Edge Aerial Technologies PV40X treatment drone during late October, and flight training commenced during November. Part of the training included calibrating drone for the amount of larvicide delivered. The gate that controls the quantity of larvicide dispersed over time was calibrated to determine settings that delivered five or ten pounds per acre of VectoBac G larvicide blanks. To determine the swath width, the PV40X was piloted at 14 mph and an elevation of 100 feet above the ground perpendicular to a row of larvicide collection bins set 5 feet apart. Using the number of granules collected in each bin and the average mass of each granular, we determined that the application rate was 10.68 pounds per acre, which was within the targeted range (Figure 5). Additionally, we found that the optimal swath width at that altitude and speed was 40 feet (Figure 5).

LAB FIGURES

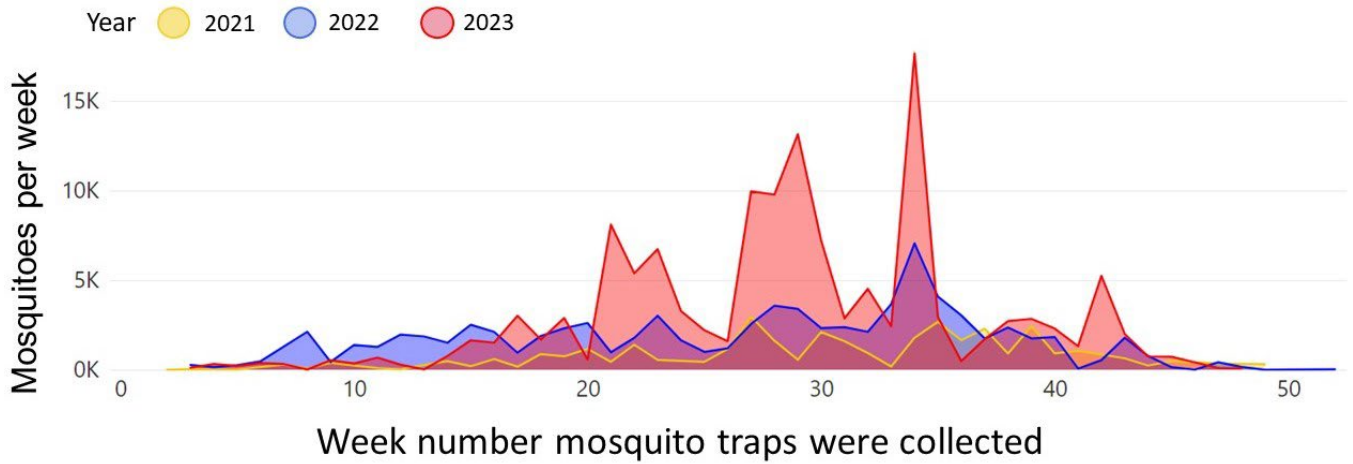


Figure 1. Mosquitoes captured in EVS CO₂ traps from 2021 – 2023. A total of 1,066 adult female mosquitoes were captured in CO₂-baited traps during the month and identified to species. Week 24 of 2021 was excluded from the graph because the high anomalous abundance that week skewed the y-axis.

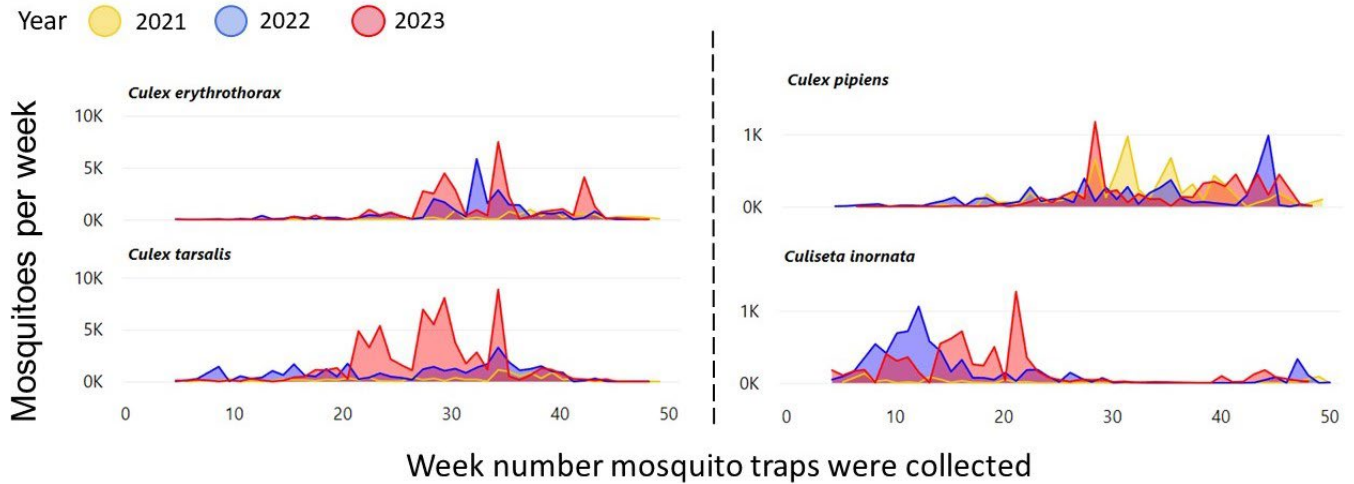


Figure 2. Weekly abundance of important mosquito species during 2021, 2022 and 2023.

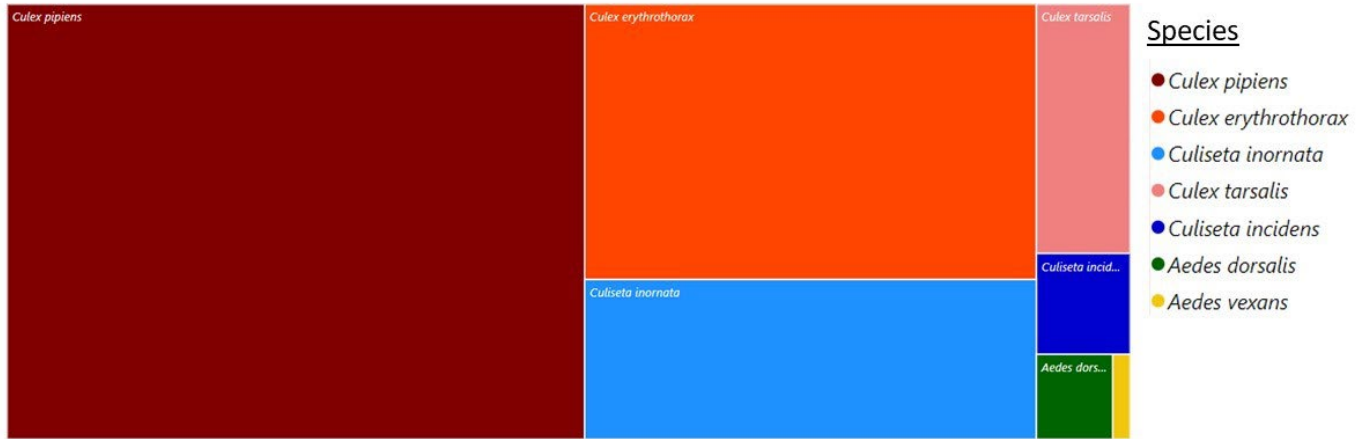
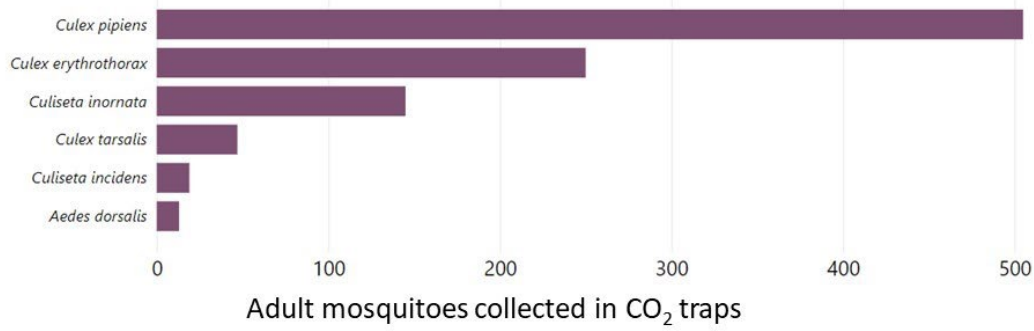


Figure 3. The most abundant species of mosquito captured using EVS CO₂ traps during the month of this report. Larger squares and rectangles indicate higher abundance of that species.

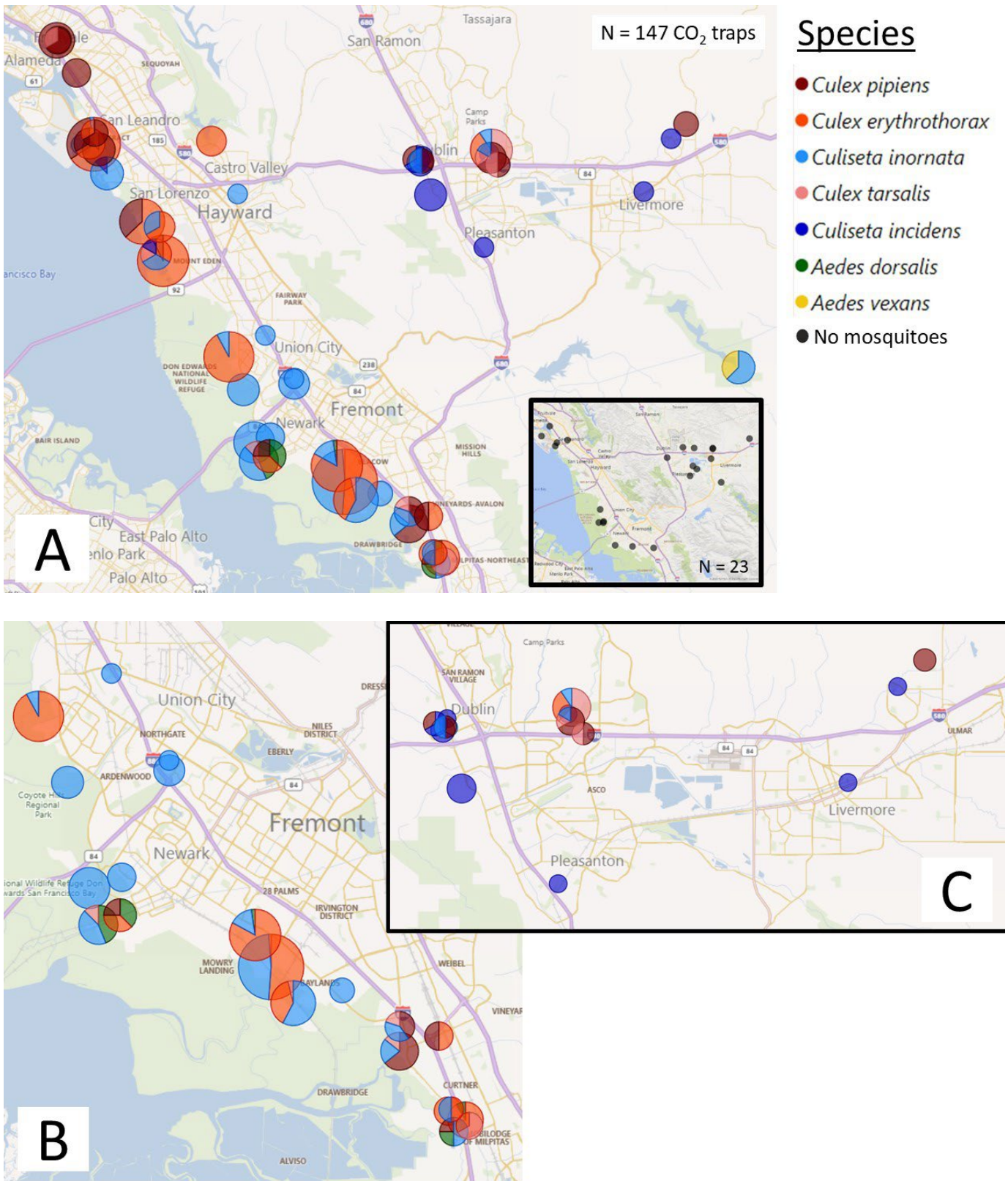


Figure 4. Mosquito abundance by trap site evaluated using EVS CO₂ traps. Pie charts over trap sites indicate the distribution of mosquito species collected at the trap site. The size of each pie chart indicates the relative number of mosquitoes at each site during the month in (A) Alameda County (insert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

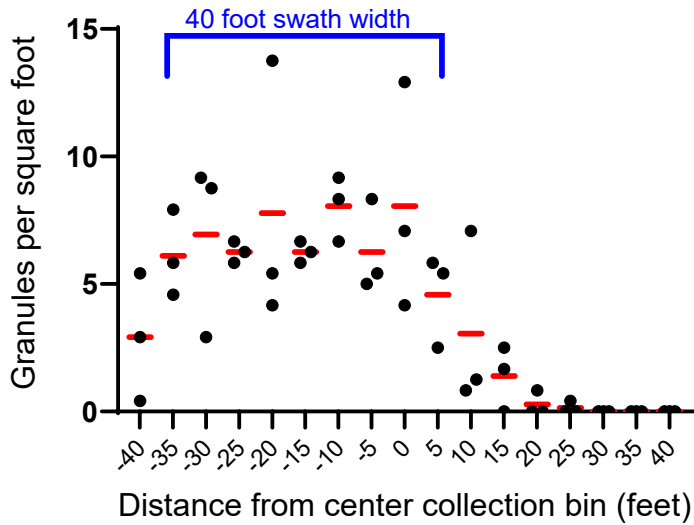
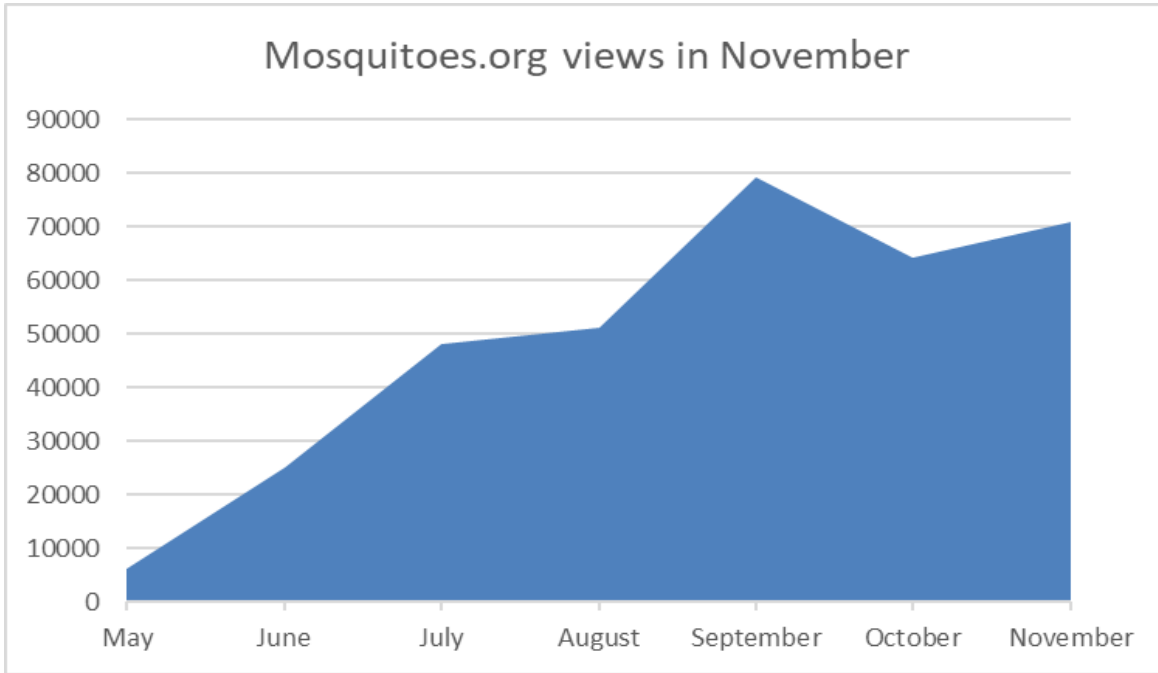


Figure 5. PV40X drone application rate and swath width calibration. The drone containing VectoBac G granule larvicide blanks was piloted perpendicular to and over the midpoint of a row of collection bins (0 on the x-axis indicates the midpoint of the bins; bins were set 5 feet apart). Three replicate applications were made to produce average values (red horizontal bars for each bin). The average mass of 100 granules was 1.689 +/- 0.023 grams. Bins that contained more than 50% of the maximum number of granules (> 5 granules /square foot) were set as the outer edge of the swath, yielding an optimal swath of 40 feet. The granule collection pattern in the bins was offset from the center 0-point due to wind blowing parallel to the collection bins. The application rate was calculated as 10.68 pounds per acre, which was within the range that we sought.

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

B. PUBLIC EDUCATION

Google Analytics



70,740 site views in November

Social media

Top Twitter and Facebook Post

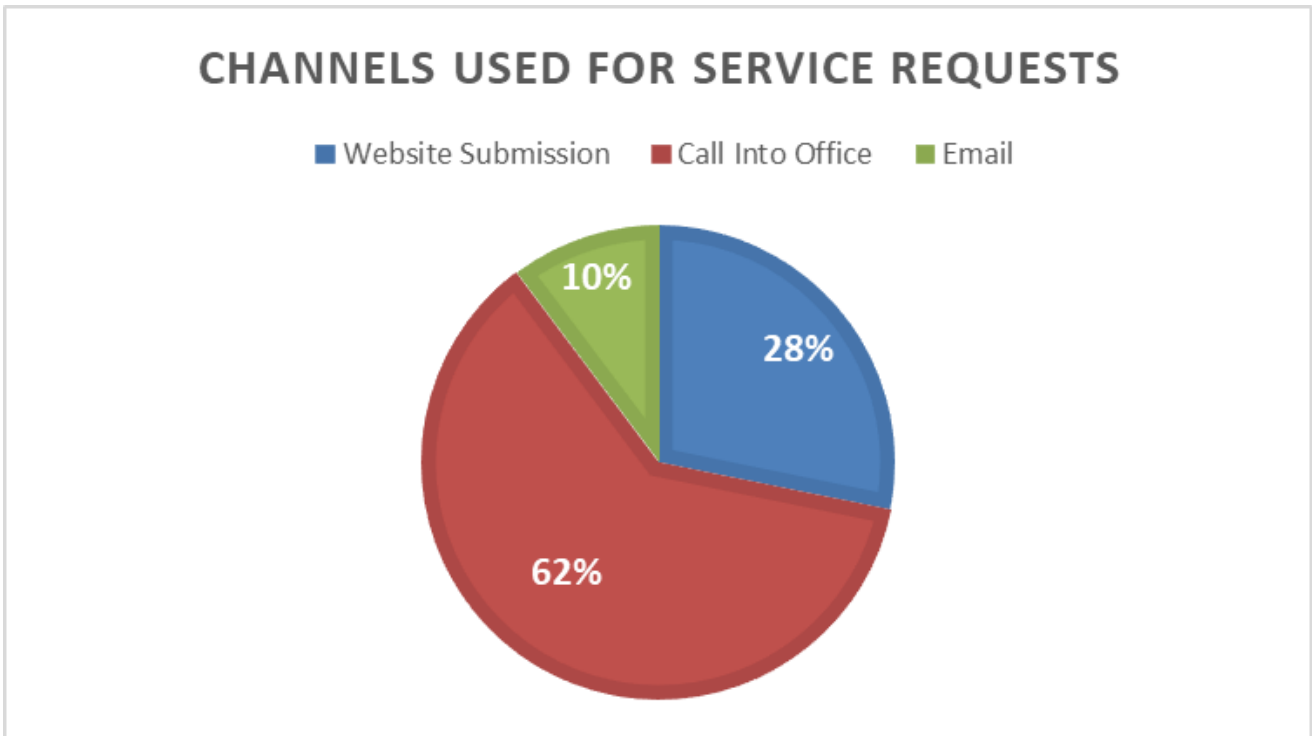
Did you know? Drones allow mosquito control districts to optimize field operations by easily detecting mosquito habitats and making precise mosquito control treatments.
<https://ow.ly/rjaQ50Q7ck9>



X(Twitter) Posts: 13 Reach: 626 Followers: 825 (2 increase)

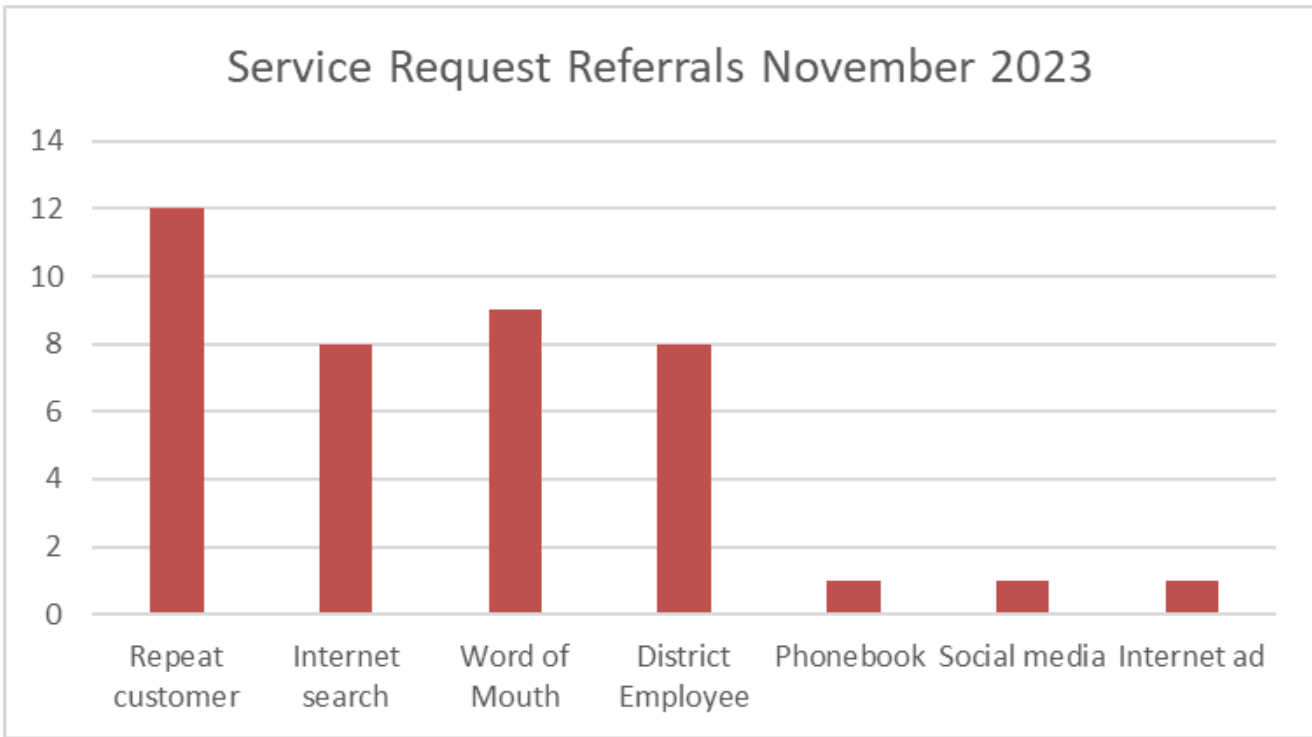
Facebook Posts: 13 Reach: 672 Followers: 520 (11 increase)

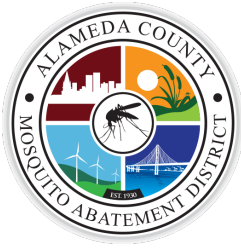
Channel used for Service Request for November



Calls: 20 Email: 4 Online submissions: 11

Service Request Referral Summary for November





23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

Trustee & Staff Anniversary Recognitions:

Board of Trustees

President

Victor Aguilar

San Leandro

Vice-President

Cathy Roache

County-at-Large

Secretary

Tyler Savage

Alameda

Robin López

Albany

P. Robert Beatty

Berkeley

Kashef Qaadri

Dublin

Courtney Welch

Emeryville

John Zlatnik

Fremont

George Syrop

Hayward

vacant

Livermore

Eric Hentschke

Newark

Jan O. Washburn

Oakland

Hope Salzer

Piedmont

Valerie Arkin

Pleasanton

Subru Bhat

Union City

Ryan Clausnitzer

General Manager

Background:

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

Trustee	City	Years of Service	Anniversary Date
Jan Washburn*	Oakland	30	December 1 st
Courtney Welch	Emeryville	2	December 7 th
Robin López	Albany	1	December 19 th
Employee	Title	Years of Service	Anniversary Date
Alex Roache	Mosquito Control Technician	1	December 1 st

** Per District Policy §107.1, Staff and Trustees are awarded a gold pin for their 30-year anniversary.*

California Arbovirus Surveillance Bulletin #33

Week 48 Friday, December 1, 2023



WEEKLY UPDATE

Humans

West Nile virus

A total of 19 new human cases of West Nile virus (WNV) were reported this week from 11 counties: Alameda (1), El Dorado (1), Fresno (1), Kings (1), Los Angeles (6), Orange (1), Riverside (3), Sacramento (2), San Joaquin (1), Solano (1), and Sonoma (1). In 2023, a total of 343 human cases of WNV have been reported from 35 counties.

These are the first WNV human cases reported from Alameda and Sonoma counties this year. Of the 343 cases, 253 (74%) had neuroinvasive disease and 11 (3%) were fatal. The median age of the case-patients was 59 years and 220 (64%) of the case-patients were male. The dates of symptom onset ranged from June 30 to November 2. In addition to the 343 WNV human cases, 30 asymptomatic WNV-positive blood donors have been reported from 16 counties: Amador (1), Butte (1), Contra Costa (1), Fresno (2), Kern (3), Kings (2), Los Angeles (5), Merced (1), Orange (1), Riverside (1), Sacramento (1), San Bernardino (2), San Joaquin (1), San Mateo (1), Stanislaus (1), and Yolo (6). At this time last year, 148 WNV human cases had been reported from 24 counties.

St. Louis encephalitis virus

A total of 3 new human cases of St. Louis encephalitis virus (SLEV) were reported this week from 3 counties: Los Angeles (1), Riverside (1), and Sacramento (1). **This is the first SLEV human case reported from Riverside County and the first SLEV human cases and SLEV activity reported from Los Angeles and Sacramento counties this year.** In 2023, 16 SLEV human cases have been reported from 9 counties. At this time last year, 11 SLEV human cases had been reported from 6 counties.

Dead Birds

A single (1) new WNV positive dead bird was reported from 1 county: Sacramento (1). In 2023, 849 WNV positive dead birds have been reported from 31 counties. At this time last year, 186 WNV positive dead birds had been reported from 23 counties.

Mosquito Pools

West Nile virus

A total of 10 new WNV positive mosquito pools were reported from 2 counties: Los Angeles (9) and Orange (1). In 2023, 4,512 WNV positive mosquito pools have been reported from 31 counties. At this time last year, 3,165 WNV positive mosquito pools had been reported from 26 counties.

St. Louis encephalitis virus

No new SLEV positive mosquito pools were reported this week. In 2023, 728 SLEV positive mosquito pools have been reported from 15 counties. At this time last year, 152 SLEV positive mosquito pools had been reported from 9 counties.

Sentinel Chickens

West Nile virus

A total of 2 new WNV positive chickens were reported this week from 1 county: Los Angeles (2). In 2023, 187 WNV positive chickens have been reported from 17 counties. At this time last year, 145 WNV positive chickens had been reported from 13 counties.

St. Louis encephalitis virus

No new SLEV positive chickens were reported this week. In 2023, 1 SLEV positive chicken has been reported from 1 county. At this time last year, no SLEV positive chickens had been reported.

California Arbovirus Surveillance Bulletin #33

Week 48 Friday, December 1, 2023

2022 & 2023 YTD West Nile Virus Comparisons		
	2022	2023
Total No. Dead Bird Reports	4,802	6,609
No. Positive Counties	33	42
No. Human Cases	148	343
No. Positive Dead Birds / No. Tested	186 / 1,266	849 / 1,953
No. Positive Mosquito Pools / No. Tested	3,165 / 40,446	4,512 / 52,375
No. Seroconversions / No. Tested	145 / 5,229	187 / 3,704

YTD WNV Activity by Element and County, 2023					
County	Humans*	Horses	Dead Birds	Mosquito Pools	Sentinel Chickens
Alameda	1		78	15	4
Butte	18	1	2	69	33
Calaveras	1				3
Colusa	1		2	2	2
Contra Costa	8		95	26	11
El Dorado	3		4		
Fresno	18	2	1	232	
Glenn	4			1	
Imperial	1			3	
Inyo				2	
Kern	15	2		107	
Kings	9	1		70	
Lake	5		8	26	
Los Angeles	39		44	576	30
Madera	9	1	1	207	
Marin			2		
Merced	8	2		43	22
Monterey	1				
Napa		1	4	7	
Nevada	1		1		2
Orange	5	1	2	215	
Placer	6	1	43	177	
Riverside	17	3	69	182	
Sacramento	34	3	196	342	8
San Benito			1		6
San Bernardino	23	2	11	158	
San Diego			9	1	
San Joaquin	14	2	20	607	
San Luis Obispo	2	2	1		
San Mateo	2	1	14		
Santa Clara	1	1	117	18	
Shasta	6		2	151	5
Siskiyou		1			
Solano	6		18	24	11
Sonoma	1		16	6	
Stanislaus	32	2	6	293	
Sutter	7		6	66	19
Tehama					4
Tulare	14	1	5	566	10
Ventura	1		4		
Yolo	25		67	294	10
Yuba	5	1		26	7
Totals	343	31	849	4,512	187

*Asymptomatic human infections are not included.

California Arbovirus Surveillance Bulletin #33

Week 48 Friday, December 1, 2023

YTD SLEV Activity by Element and County, 2023			
County	Humans	Mosquito Pools	Sentinel Chickens
Fresno	3	160	
Imperial		3	
Inyo		1	
Kern	2	75	
Kings	1	44	
Los Angeles	1		
Madera		47	
Marin	1		
Merced		12	
Napa		1	
Placer		1	
Riverside	1	118	
Sacramento	1		
San Joaquin		9	
Shasta		3	1
Stanislaus	5	23	
Tulare		228	
Yolo	1	3	
Totals	16	728	1

TESTING SUMMARIES

		WNV	SLEV	WEEV
Human Cases	Week	19	3	0
	YTD	343	16	0

		Positive / Total Tested					
		WNV	SLEV	WEEV	CHIK	DENV	ZIKA
Dead Birds	Week	1 / 1					
	YTD	849 / 1,953					
Chicken Sera	Week	2 / 40	0 / 40	0 / 40			
	YTD	187 / 3,704	1 / 3,704	0 / 3,704			
Mosquito Pools	Week	10 / 225	0 / 225	0 / 225	0 / 3	0 / 3	0 / 3
	YTD	4,512 / 52,375	728 / 47,205	0 / 47,205	0 / 1,104	0 / 1,104	0 / 1,104

California Arbovirus Surveillance Bulletin #33

Week 48 Friday, December 1, 2023

NEW POSITIVES

Dead Birds

County	Agency	City	Zip Code	Species	Date Reported	Virus
Sacramento	Sacramento-Yolo MVCD	Wilton	95693	American Kestrel	11/9/2023	WNV

Mosquito Pools

County	Site Code	Pool #	Species	City	# in Pool	Trap	Collected	Virus
Los Angeles	GRLA 2548	6082	Cx quinquefasciatus	Sylmar	14	GRVD	11/15/2023	WNV
Los Angeles	GRLA 2950	6070	Cx quinquefasciatus	Sunland	30	GRVD	11/15/2023	WNV
Los Angeles	GRLA 3009	6078	Cx quinquefasciatus	Santa Clarita	45	GRVD	11/15/2023	WNV
Los Angeles	GRLA 3027	6059	Cx quinquefasciatus	Studio City	50	GRVD	11/14/2023	WNV
Los Angeles	GRLA 3058	991	Cx quinquefasciatus	Lynwood	33	GRVD	11/14/2023	WNV
Los Angeles	GRLA 3065	1004	Cx quinquefasciatus	Willowbrook	42	GRVD	11/15/2023	WNV
Los Angeles	GRLA 3088	6075	Cx quinquefasciatus	Pacoima	39	GRVD	11/15/2023	WNV
Los Angeles	GRLA 3097	6074	Cx quinquefasciatus	Arleta	50	GRVD	11/15/2023	WNV
Los Angeles	GRLA 3102	6058	Cx quinquefasciatus	Studio City	24	GRVD	11/14/2023	WNV
Orange	ORCO 327	5117	Cx quinquefasciatus	Brea	38	GRVD	11/2/2023	WNV

Sentinel chickens

County	Site Code	Nearest City	Date Bled	Virus	Band 01	Band 02
Los Angeles	LONG 3	Long Beach	10/23/2023	WNV	2926	2927

California Arbovirus Surveillance Bulletin #33

Week 48 Friday, December 1, 2023

TEST PROTOCOLS

Humans:

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

Dead Birds

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

Sentinel Chickens:

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

Mosquito Pools:

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

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

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