

January 25, 2018

Mr. Ryan Clausnitzer  
General Manager  
Alameda County Mosquito Abatement District  
23187 Connecticut Street  
Hayward, CA 94545

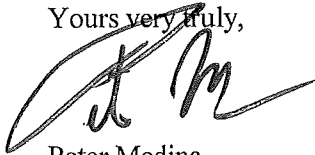
Dear Mr. Clausnitzer:

We are pleased to enclose the California State Controller's Annual Special Districts Transactions Report for the Alameda County Mosquito Abatement District for the fiscal year ended June 30, 2017. We have not audited the data as provided by the District in preparing the report as noted in the enclosed compilation report that is for your records.

Please have the District's Fiscal Officer sign the cover page and mail it along with the supplement page to the State Controller's Office, Division of Accounting and Reporting, Local Government Reporting Section – Special Districts Unit, PO Box 942850, Sacramento, CA 94250 on or before January 31, 2018. We suggest you send the forms by certified mail with return receipt. The report output file was transmitted directly to the State Controller's Office. A copy of the report is also enclosed for your files.

We appreciate this opportunity to serve you. If you have any questions or need additional information, please do not hesitate to call.

Yours very truly,



Peter Medina

PM:smg

Enclosures

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Alameda County Mosquito Abatement District

Reporting Year: 2017

ID Number: 12210100600

**Certification:**

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/30/2018 10:40:31 AM

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12210100600
<b>Name of District:</b>	Alameda County Mosquito Abatement District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- |   |  |  |   |
|---|--|--|---|
| <input type="checkbox"/> July 2016      | <input type="checkbox"/> October 2016  | <input type="checkbox"/> January 2017  | <input type="checkbox"/> April 2017           |
| <input type="checkbox"/> August 2016    | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017             |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017    | <input checked="" type="checkbox"/> June 2017 |

Return this form to the **California State Controller's Office:**

Local Government Programs and Services Division  
 Local Government Reporting Section  
 3301 C Street, Suite 700  
 Sacramento, CA 95816

If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Michael Osman, 1-800-242-4523*

**A. Personnel Expenditures**

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

<b>Z00:</b>	\$ 1,552,872
-------------	--------------

**B. Capital Outlay Expenditures for Enterprise Activities**

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

<b>Airport Enterprise</b>	<b>Amount</b>	<b>N/A</b>
Land and Equipment (Census Code G01)	\$	
Construction (Census Code F01)	\$	
<b>Electric Enterprise</b>	<b>Amount</b>	
Land and Equipment (Census Code G92)	\$	
Construction (Census Code F92)	\$	
<b>Harbor and Port Enterprise</b>	<b>Amount</b>	
Land and Equipment (Census Code G87)	\$	
Construction (Census Code F87)	\$	v

<b>Hospital Enterprise</b>	<b>Amount</b>	<b>N/A</b>
Land and Equipment (Census Code G36)	\$	
Construction (Census Code F36)	\$	

<b>Waste Disposal Enterprise</b>	<b>Amount</b>	
Land and Equipment (Census Code G80)	\$	
Construction (Census Code F80)	\$	

<b>Water Enterprise</b>	<b>Amount</b>	
Land and Equipment (Census Code G91)	\$	
Construction (Census Code F91)	\$	

U.S. Bureau of the Census – Revised 10/2017

Special District of Alameda County Mosquito Abatement District  
 Special Districts Financial Transactions Report  
 General Information

Fiscal Year: 2017

Current Year  Prior Year

**District Mailing Address**

Street 1   Has Address Changed?  
 Street 2   
 City  State  Zip   
 Email

**Members of the Governing Body**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Guarienti"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Kathy"/>	<input type="text"/>	<input type="text" value="Narum"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Dickinson"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Humberto"/>	<input type="text"/>	<input type="text" value="Izquierdo"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Wendi"/>	<input type="text"/>	<input type="text" value="Poulson"/>	<input type="text" value="Trustee"/>
Member 6	<input type="text" value="P. Robert"/>	<input type="text"/>	<input type="text" value="Beatty"/>	<input type="text" value="Trustee"/>
Member 7	<input type="text" value="Scott"/>	<input type="text"/>	<input type="text" value="Donahue"/>	<input type="text" value="Trustee"/>
Member 8	<input type="text" value="George"/>	<input type="text"/>	<input type="text" value="Young"/>	<input type="text" value="Trustee"/>
Member 9	<input type="text" value="Eliza"/>	<input type="text"/>	<input type="text" value="Marquez"/>	<input type="text" value="Trustee"/>
Member 10	<input type="text" value="James"/>	<input type="text"/>	<input type="text" value="Doggett"/>	<input type="text" value="Trustee"/>
Member 11	<input type="text" value="Eric"/>	<input type="text"/>	<input type="text" value="Hentschke"/>	<input type="text" value="Trustee"/>
Member 12	<input type="text" value="Jan"/>	<input type="text"/>	<input type="text" value="Washburn"/>	<input type="text" value="Trustee"/>
Member 13	<input type="text" value="Ursula"/>	<input type="text"/>	<input type="text" value="Reed"/>	<input type="text" value="Trustee"/>
Member 14	<input type="text" value="Ronald"/>	<input type="text"/>	<input type="text" value="Quinn"/>	<input type="text" value="Trustee"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Other Officials**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Ryan"/>	<input type="text"/>	<input type="text" value="Clausnitzer"/>	<input type="text" value="District Manager"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Report Prepared By**

First Name  M. I.  Last Name   
 Telephone  Email

**Independent Auditor**

Firm Name   
 First Name  M. I.  Last Name   
 Telephone

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Special District of Alameda County Mosquito Abatement District  
 Special Districts Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2017

Activity: (1 of 1) (Record Completed)

Pest Control

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>							
<b>Taxes and Assessments</b>							
R01.	Current Secured and Unsecured (1%)	2,029,076					2,029,076
R02.	Voter-Approved Taxes						
R03.	Pass-through Property Taxes (ABX1 26)	180,474					180,474
R04.	Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	1,916,198					1,916,198
R08.	Mello/Roos, Marks/Roos						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	<b>Total Taxes and Assessments</b>	<b>4,125,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,125,748</b>
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
<b>Revenue from Use of Money and Property</b>							
R15.	Investment Earnings	34,156					34,156
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	<b>Total Revenue from Use of Money and Property</b>	<b>34,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,156</b>
<b>Intergovernmental – Federal</b>							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	<b>Total Intergovernmental – Federal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental – State</b>							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	15,731					15,731
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	<b>Total Intergovernmental – State</b>	<b>15,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,731</b>
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
<b>Self-Insurance Only</b>							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	<b>Total Self-Insurance Only</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
R34.	Other Revenues	191,268					191,268
R35.	<b>Total Revenues</b>	<b>\$4,366,903</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,366,903</b>
<b>Expenditures</b>							
R36.	Salaries and Wages	1,552,872					1,552,872

R37. Employee Benefits	692,221					692,221
R38. Services and Supplies	833,192					833,192
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
R41. Retirement of Long-Term Debt						
R42. Interest on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay	191,373					191,373
R47. Other Expenditures						
R48. Total Expenditures	\$3,269,658	\$0	\$0	\$0	\$0	\$3,269,658
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$1,097,245	\$0	\$0	\$0	\$0	\$1,097,245
<b>Other Financing Sources (Uses)</b>						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Special and Extraordinary Items</b>						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$1,097,245	\$0	\$0	\$0	\$0	\$1,097,245
R67. Fund Balances (Deficits), Beginning of Fiscal Year	5,526,318					5,526,318
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$6,623,563	\$0	\$0	\$0	\$0	\$6,623,563



Special District of Alameda County Mosquito Abatement District  
 Special Districts Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	6,489,559					6,489,559
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	190,148					190,148
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$6,679,707	\$0	\$0	\$0	\$0	\$6,679,707
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$6,679,707	\$0	\$0	\$0	\$0	\$6,679,707
<b>Liabilities</b>						
R19. Accounts Payable	56,144					56,144
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$56,144	\$0	\$0	\$0	\$0	\$56,144
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$56,144	\$0	\$0	\$0	\$0	\$56,144
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned	6,623,563					6,623,563
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$6,623,563	\$0	\$0	\$0	\$0	\$6,623,563
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$6,679,707	\$0	\$0	\$0	\$0	\$6,679,707

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Special District of Alameda County Mosquito Abatement District  
 Special Districts Financial Transactions Report  
 Capital Assets and Long-Term Obligations  
 Governmental Funds

Form has been completed.

Fiscal Year: 2017

Current Year  Prior Year

	Capital Assets	Long-Term Obligations
<b>Capital Assets</b>		
R01. Land	61,406	
R02. Buildings and Improvements	4,379,435	
R03. Equipment	1,278,766	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-3,115,486	
R10. <b>Total Capital Assets</b>	<b>\$2,604,121</b>	
<b>Long-Term Obligations</b>		
R11. Deposits and Advances		
R12. Compensated Absences		139,906
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		
R16. Other Bonds		
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		
R23. Net Pension Liability		2,551,572
R24. Net OPEB Obligation		
R25. Other Long-Term Obligations 1		
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. <b>Total Long-Term Obligations</b>		<b>\$2,691,478</b>

Special District of Alameda County Mosquito Abatement District  
Special Districts Financial Transactions Report  
Appropriations Limit Information

Fiscal Year: 2017

Current Year  Prior Year

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text"/>

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Special District of Alameda County Mosquito Abatement District  
 Special Districts Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

One of Record(s) has been completed.

Fiscal Year: 2017

Current Year  Prior Year

Parcel Tax Name (1 of 1) (Record Completed)

Measure K

A. The Type and Rate of Parcel Tax Imposed

All Nonresidential

Parcel Tax Rate		
Dollar Amount	Base	Notes
1.75	Parcel (Flat Rate)	
	Select	

Condominiums

Parcel Tax Rate		
Dollar Amount	Base	Notes
1.75	Parcel (Flat Rate)	
	Select	

Mobile Homes

Parcel Tax Rate		
Dollar Amount	Base	Notes
1.75	Parcel (Flat Rate)	MH not in MHP
	Select	

Multi-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
3.5	Parcel (Flat Rate)	
8.75	Parcel (Flat Rate)	
	Select	

Single-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
1.75	Parcel (Flat Rate)	
	Select	

Select

B. The Number of Parcels Subject to the Parcel Tax	<input type="text" value="425,279"/>
C. The Number of Parcels Exempt from the Parcel Tax	<input type="text" value="24,581"/>
D. The Sunset Date of the Parcel Tax, if any	<input type="text"/>
E. The Amount of Revenue Received from the Parcel Tax (Annually)	<input type="text" value="817,114"/>

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input checked="" type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement
<input type="checkbox"/>	

Special District of Alameda County Mosquito Abatement District  
 Special District Financial Transactions Report  
 Footnotes

Fiscal Year: 2017		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	Redevelopment distributions.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	Miscellaneous revenues.

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## ACCOUNTANTS COMPILATION REPORT

Board of Directors  
Alameda County Mosquito Abatement District  
Hayward, California

Management is responsible for the accompanying Annual Financial Transactions Report of the Alameda County Mosquito Abatement District, as of and for the year ended June 30, 2017, included in the accompanying prescribed form in accordance with the requirements of Government Code Section 53891 and the California State Controller's Office's Special Districts Financial Transactions Report Instructions dated 10/2017. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial information included in the accompanying Annual Financial Transactions Report prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial information included in the accompanying Annual Financial Transactions Report prescribed form.

The financial information included in the accompanying Annual Financial Transactions Report prescribed form are presented in accordance with the requirements of the California State Controller's Office, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management has omitted the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America, because such disclosures are not a requirement of the Annual Financial Transactions Report prescribed form.

This report is intended solely for the information and use of the District and the California State Controller's Office, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads 'Maze & Associates'.

Pleasant Hill, California  
January 30, 2018