

January 24, 2019

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

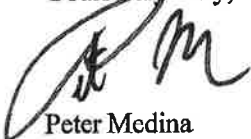
Dear Mr. Clausnitzer:

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, 2018. 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, 2019. 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: 2018

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

General Manager

Title

Ryan Clawnitzer

Name (Please Print)

01-24-2019

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 1/24/2019 10:08:23 AM

Supplement to the Annual Report of Special Districts

Special District ID Number:	12210100600
Name of District:	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 2017 | <input type="checkbox"/> October 2017 | <input type="checkbox"/> January 2018 | <input type="checkbox"/> April 2018 |
| <input type="checkbox"/> August 2017 | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018 |
| <input type="checkbox"/> September 2017 | <input type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018 | <input checked="" type="checkbox"/> June 2018 |

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

Local Government Programs and Services Division
 Local Government Reporting Section
 P.O. Box 942850
 Sacramento, CA 94250

If you have any questions regarding this form please contact:

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

A. Capital Outlay Expenditures for Enterprise Activities

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

Airport Enterprise	Amount	N/A
Land and Equipment (Census Code G01)	\$	
Construction (Census Code F01)	\$	
Electric Enterprise	Amount	
Land and Equipment (Census Code G92)	\$	
Construction (Census Code F92)	\$	
Harbor and Port Enterprise	Amount	
Land and Equipment (Census Code G87)	\$	
Construction (Census Code F87)	\$	
Hospital Enterprise	Amount	
Land and Equipment (Census Code G36)	\$	
Construction (Census Code F36)	\$	√

Waste Disposal Enterprise	Amount	N/A
Land and Equipment (Census Code G80)	\$	
Construction (Census Code F80)	\$	

Water Enterprise	Amount	
Land and Equipment (Census Code G91)	\$	
Construction (Census Code F91)	\$	√

U.S. Bureau of the Census – Revised 5/2018

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

Fiscal Year: 2018

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="Elisa"/>	<input type="text"/>	<input type="text" value="Marquez"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Wendi"/>	<input type="text"/>	<input type="text" value="Poulson"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Eric"/>	<input type="text"/>	<input type="text" value="Hentschke"/>	<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="P.Robert"/>	<input type="text"/>	<input type="text" value="Bealty"/>	<input type="text" value="Trustee"/>
Member 6	<input type="text" value="Alan"/>	<input type="text"/>	<input type="text" value="Brown"/>	<input type="text" value="Trustee"/>
Member 7	<input type="text" value="Betsy"/>	<input type="text"/>	<input type="text" value="Cooley"/>	<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="James"/>	<input type="text"/>	<input type="text" value="Doggett"/>	<input type="text" value="Trustee"/>
Member 10	<input type="text" value="Jan"/>	<input type="text" value="O"/>	<input type="text" value="Washburn"/>	<input type="text" value="Trustee"/>
Member 11	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Dickinson"/>	<input type="text" value="Trustee"/>
Member 12	<input type="text" value="Kathy"/>	<input type="text"/>	<input type="text" value="Narum"/>	<input type="text" value="Trustee"/>
Member 13	<input type="text" value="Edward"/>	<input type="text"/>	<input type="text" value="Hernandez"/>	<input type="text" value="Trustee"/>
Member 14	<input type="text" value="Subru"/>	<input type="text"/>	<input type="text" value="Bhat"/>	<input type="text" value="Trustee"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Ryan"/>	<input type="text"/>	<input type="text" value="Clausnitzer"/>	<input type="text" value="General Manager"/>	<input type="text" value="ryan@mosquitoes.org"/>
Officials	<input type="text"/>	<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

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. <input type="radio"/> Yes <input checked="" type="radio"/> No
2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5. <input type="radio"/> BCU <input type="radio"/> DPCU
3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)? <input type="radio"/> City <input type="radio"/> County <input type="radio"/> Special District
4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included? City name: <input type="text"/> County name: <input type="text"/> Special District name: <input type="text"/>
5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? <input type="radio"/> Yes <input type="radio"/> No

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: 2018

Activity: (1 of 1) (Record Completed)

Pest Control

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	2,054,129					2,054,129
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)	236,382					236,382
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	2,026,453					2,026,453
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	4,316,964	0	0	0	0	4,316,964
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	25,505					25,505
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	25,505	0	0	0	0	25,505
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	15,758					15,758
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	15,758	0	0	0	0	15,758
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	265,123					265,123
R35.	Total Revenues	\$4,623,350	\$0	\$0	\$0	\$0	\$4,623,350
Expenditures							
R36.	Salaries and Wages	1,744,412					1,744,412
R37.	Employee Benefits	735,625					735,625
R38.	Services and Supplies	999,776					999,776

R39. Self-Insurance Only - Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	
R46. Capital Outlay	499,979					499,979
R47. Other Expenditures						
R48. Total Expenditures	\$3,979,792	\$0	\$0	\$0	\$0	\$3,979,792
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$643,558	\$0	\$0	\$0	\$0	\$643,558
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
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						
R61.5 Other Financing Sources (Uses) - Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	
R66. Net Change in Fund Balances	\$643,558	\$0	\$0	\$0	\$0	\$643,558
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$6,413,511	\$0	\$0	\$0	\$0	\$6,413,511
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$7,057,069	\$0	\$0	\$0	\$0	\$7,057,069

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	7,138,612					7,138,612
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						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$7,138,612	\$0	\$0	\$0	\$0	\$7,138,612
R17. Deferred Outflows of Resources	0					
R18. Total Assets and Deferred Outflows of Resources	\$7,138,612	\$0	\$0	\$0	\$0	\$7,138,612
Liabilities						
R19. Accounts Payable	81,543					81,543
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	\$81,543	\$0	\$0	\$0	\$0	\$81,543
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$81,543	\$0	\$0	\$0	\$0	\$81,543

Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned	7,057,069					7,057,069
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$7,057,069	\$0	\$0	\$0	\$0	\$7,057,069
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$7,138,612	\$0	\$0	\$0	\$0	\$7,138,612

Special District of Alameda County Mosquito Abatement District
 Special Districts Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	61,406	
R02.	Buildings and Improvements	4,529,023	
R03.	Equipment	1,553,075	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-3,394,698	
R10	Net Pension Asset		
R11	Net OPEB Asset	716,666	
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$3,465,472	
Deferred Outflows of Resources			
R16	Related to Pensions	818,392	
R17	Related to OPEB	41,760	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$860,152	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$4,325,624	

Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		167,855
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		
R34. Net Pension Liability		2,642,666
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$2,810,521
Deferred Inflows of Resources		
R40. Related to Pensions		851,621
R41. Related to OPEB		41,760
R42. Related to Debt Refunding		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$893,381
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$3,703,902

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

Fiscal Year: 2018

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"/>

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

Fiscal Year: 2018

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 <input type="text"/>	

Condominiums

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$1.75	Parcel (Flat Rate)	
	Select <input type="text"/>	

Mobile Homes

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$1.75	Parcel (Flat Rate)	MH not in MHP
	Select <input type="text"/>	

Multi-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$3.5	Parcel (Flat Rate)	
\$8.75	Parcel (Flat Rate)	
	Select <input type="text"/>	

Single-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$1.75	Parcel (Flat Rate)	
	Select <input type="text"/>	

Select

B. The Number of Parcels Subject to the Parcel Tax

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any

E. The Amount of Revenue Received from the Parcel Tax (Annually)

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: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R03)Gen-PassthroughandResidualPropertyTaxes (ABX1-26)	(Pest Control) County disbursements fluctuate from year to year.
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Pest Control) Due to decreased cash levels, interest income allocation was lower than in PY.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Pest Control) Miscellaneous revenues.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Pest Control) Increased costs for services.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Pest Control) Increased capital projects.
BalanceSheetGovernmentalFunds	(R11)Gen-PrepaidItems	Due to timing.
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	Due to timing.
AppropriationsLimitInformation	(R01)AppropriationsLimit	The District is exempt from preparing a board approved appropriation limit set forth in the provisions of California Constitutional Article XIII B due to the provision in Health and Safety Code section 2072 (b) "this section shall not apply to a district which existed on January 1, 1978, and that did not as of the 1977-78 fiscal year levy an ad valorem tax on property in excess of twelve and one-half cents (\$0.125 per one hundred dollars of assessed value).
AppropriationsLimitInformation	(R02) TotalAnnualAppropriationsSubjecttotheLimit	The District is exempt from preparing a board approved appropriation limit set forth in the provisions of California Constitutional Article XIII B due to the provision in Health and Safety Code section 2072 (b) "this section shall not apply to a district which existed on January 1, 1978, and that did not as of the 1977-78 fiscal year levy an ad valorem tax on property in excess of twelve and one-half cents (\$0.125 per one hundred dollars of assessed value).
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	Increased equipment purchases.
NoncurrentAssetsLiabilities	(R11)Asst-NetOPEBAsset	Provided by actuary.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Increased earnings.
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	No OPEB liability.

Total Footnote: 13

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, 2018, 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 11/2018. 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.

Maze & Associates

Pleasant Hill, California
January 24, 2019

Accountancy Corporation
3478 Buskirk Avenue, Suite 215
Pleasant Hill, CA 94523

T 925.930.0902
F 925.930.0135
E maze@mazeassociates.com
W mazeassociates.com

