

January 26, 2021

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, 2020. 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 electronically sign cover page to complete the submission of the report and email the supplement page to the United States Bureau of the Census to ewd.local.finanace@census.gov on or before February 1, 2021. In addition, email a copy of your audited financial statements to SDSupport@sco.ca.gov. 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,



Grace Zhang

GZ :hm

Enclosures

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Alameda County Mosquito Abatement District

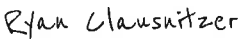
Reporting Year: 2020

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


YLsjASLcZibi+DU

General Manager

Signature

Title

Ryan Clausnitzer

1/29/2021

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.

If submitted manually, 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 1/26/2021 1:17:21 PM

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 2019 | <input type="checkbox"/> October 2019 | <input type="checkbox"/> January 2020 | <input type="checkbox"/> April 2020 |
| <input type="checkbox"/> August 2019 | <input type="checkbox"/> November 2019 | <input type="checkbox"/> February 2020 | <input type="checkbox"/> May 2020 |
| <input type="checkbox"/> September 2019 | <input type="checkbox"/> December 2019 | <input type="checkbox"/> March 2020 | <input checked="" type="checkbox"/> June 2020 |

Please complete the fillable PDF and submit to the following email, ewd.local.finance@census.gov.

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 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
Land and Equipment (Census Code G01)	\$ N/A
Construction (Census Code F01)	\$ N/A

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ N/A
Construction (Census Code F92)	\$ N/A

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ N/A
Construction (Census Code F87)	\$ N/A

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

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

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ N/A
Construction (Census Code F91)	\$ N/A

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

Fiscal Year: 2020

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="Wendi"/>	<input type="text"/>	<input type="text" value="Poulson"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="P.Robert"/>	<input type="text"/>	<input type="text" value="Beatty"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Betsy"/>	<input type="text"/>	<input type="text" value="Cooley"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Cathy"/>	<input type="text"/>	<input type="text" value="Rooche"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Shawn"/>	<input type="text"/>	<input type="text" value="Kumagai"/>	<input type="text" value="Trustee"/>
Member 6	<input type="text" value="George"/>	<input type="text"/>	<input type="text" value="Young"/>	<input type="text" value="Trustee"/>
Member 7	<input type="text" value="Elisa"/>	<input type="text"/>	<input type="text" value="Marquez"/>	<input type="text" value="Trustee"/>
Member 8	<input type="text" value="James"/>	<input type="text" value="N"/>	<input type="text" value="Doggett"/>	<input type="text" value="Trustee"/>
Member 9	<input type="text" value="Eric"/>	<input type="text"/>	<input type="text" value="Hentschke"/>	<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="Andrew"/>	<input type="text"/>	<input type="text" value="Mingst"/>	<input type="text" value="Trustee"/>
Member 12	<input type="text" value="Julie"/>	<input type="text"/>	<input type="text" value="Testa"/>	<input type="text" value="Trustee"/>
Member 13	<input type="text" value="Victor"/>	<input type="text"/>	<input type="text" value="Aguilar"/>	<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. Yes 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.
 BCU 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)?
 City County Special District

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: 2020

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%)	2,502,132					2,502,132
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)	297,598					297,598
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	1,951,959					1,951,959
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	4,751,689	0	0	0	0	4,751,689
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	176,499					176,499
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	176,499	0	0	0	0	176,499
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	16,055					16,055
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	16,055	0	0	0	0	16,055
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	202,459					202,459
R35. Total Revenues	\$5,146,702	\$0	\$0	\$0	\$0	\$5,146,702
Expenditures						
R36. Salaries and Wages	1,980,518					1,980,518
R37. Employee Benefits	873,950					873,950
R38. Services and Supplies	867,982					867,982

Special District of Alameda County Mosquito Abatement District
 Special Districts Financial Transactions Report
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2020

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
Additions			
Contributions			
R01. Employer			
R02. Plan Members			
R03. Private Contributions			
R04. Contributions to Pooled Investments			
R05. Other Contributions			
R06. Total Contributions	\$0	\$0	\$0
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments	177,480		
R08. Interest	107,807		
R09. Dividends			
R10. Other Investment Income			
R11. (Investment Expense)	-2,934		
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. Net Securities Lending Income (Loss)	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$282,353	\$0	\$0
R16. Receipts from Depositors			
R17. Other Additions			
R18. Total Additions	\$282,353	\$0	\$0
Deductions			
R19. Benefit Payments	170,667		
R20. Refunds of Contributions			
R21. Administrative Expenses			
R22. Payments to and for Depositors			
R23. Distributions from Pooled Investments			
R24. Other Deductions			
R25. Total Deductions	\$170,667	\$0	\$0
R26. Change in Net Position	\$111,686	\$0	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year	\$4,390,952	\$0	\$0
R28. Adjustment			
R29. Reason for Adjustment			
R30. Net Position (Deficit), End of Fiscal Year	\$4,502,638	\$0	\$0

Special District of Alameda County Mosquito Abatement District
 Special Districts Financial Transactions Report
 Statement of Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2020

	Private - Purpose Trust	Agency
Assets		
R01. Cash and Investments		
Investments, at Fair Value		
R02. Short-Term Investments		
R03. U.S. Government Obligations		
R04. Municipal Bonds		
R05. Domestic Corporate Bonds		
R06. International Bonds		
R07. Domestic Stocks		
R08. International Stocks		
R09. Real Estate		
R10. Private Equity		
R11. Hedge Funds		
R12. Other Investments		
R13. Total Investments	\$0	\$0
R14. Receivables (net)		
R15. Due from Other Governments		
R16. Other Assets 1		
R17. Other Assets 2		
R18. Other Assets 3		
R19. Total Assets	\$0	\$0
R20. Deferred Outflows of Resources		
R21. Total Assets and Deferred Outflows of Resources	\$0	
Liabilities		
R22. Accounts Payable		
R23. Deposits and Advances		
R24. Due to Other Governments		
R25. Other Liabilities 1		
R26. Other Liabilities 2		
R27. Other Liabilities 3		
R28. Total Liabilities	\$0	\$0
R29. Deferred Inflows of Resources		
R30. Total Liabilities and Deferred Inflows of Resources	\$0	
Net Position		
R34. Net Position Held in Trust	\$0	

R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$3,477,844
Deferred Inflows of Resources		
R40 Related to Pensions		289,664
R41 Related to OPEB		931,786
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$1,221,450
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$4,699,294

Special District of Alameda County Mosquito Abatement District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	5,146,702			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$5,146,702			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$0	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$0	
R36.5 Total Revenues	\$5,146,702	\$0	\$0	\$5,146,702

Governmental Expenditures

R37. General

Assets

R79. Total Current Assets	9,107,233			9,107,233
R80. Total Noncurrent Assets				
R81. Total Assets	\$9,107,233	\$0	\$0	\$9,107,233

Liabilities

R82. Total Current Liabilities	155,577			155,577
R83. Total Noncurrent Liabilities				
R84. Total Liabilities	\$155,577	\$0	\$0	\$155,577
R85. Total Fund Balance/Net Position (Deficit)	\$8,951,656	\$0	\$0	\$8,951,656



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, 2020, 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 11/2020. 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 26, 2021

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

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f 925.930.0135
e maze@mazeassociates.com
w mazeassociates.com