

January 16, 2024

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

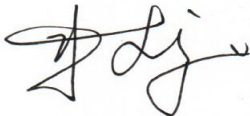
Dear Mr. Clausnitzer:

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, 2023. 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 on or before **January 31, 2024**. 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,

A handwritten signature in black ink, appearing to read 'Grace Zhang', is written over a light gray rectangular background.

Grace Zhang

GZ :hm

Enclosures

Special District Name: Alameda County Mosquito Abatement District
 Special Districts' Financial Transactions Report
 General Information

Fiscal Year: 2023

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="Victor"/>	<input type="text"/>	<input type="text" value="Aguilar"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Cathy"/>	<input type="text"/>	<input type="text" value="Roache"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Steven"/>	<input type="text"/>	<input type="text" value="Cox"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Robin"/>	<input type="text"/>	<input type="text" value="Lopez"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="George"/>	<input type="text"/>	<input type="text" value="Sycop"/>	<input type="text" value="Trustee"/>
Member 6	<input type="text" value="Kashef"/>	<input type="text"/>	<input type="text" value="Qaadri"/>	<input type="text" value="Trustee"/>
Member 7	<input type="text" value="Subru"/>	<input type="text"/>	<input type="text" value="Bhat"/>	<input type="text" value="Trustee"/>
Member 8	<input type="text" value="Eric"/>	<input type="text"/>	<input type="text" value="Hentschke"/>	<input type="text" value="Trustee"/>
Member 9	<input type="text" value="Valerie"/>	<input type="text"/>	<input type="text" value="Arkin"/>	<input type="text" value="Trustee"/>
Member 10	<input type="text" value="Courtney"/>	<input type="text"/>	<input type="text" value="Welch"/>	<input type="text" value="Trustee"/>
Member 11	<input type="text" value="Hope"/>	<input type="text"/>	<input type="text" value="Salzer"/>	<input type="text" value="Trustee"/>
Member 12	<input type="text" value="P. Robert"/>	<input type="text"/>	<input type="text" value="Beatty"/>	<input type="text" value="Trustee"/>
Member 13	<input type="text" value="Jan"/>	<input type="text" value="O"/>	<input type="text" value="Washburn"/>	<input type="text" value="Trustee"/>
Member 14	<input type="text" value="Tyler"/>	<input type="text"/>	<input type="text" value="Savage"/>	<input type="text" value="Trustee"/>
Member 15	<input type="text" value="George"/>	<input type="text"/>	<input type="text" value="Young"/>	<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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

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

Fiscal Year: 2023

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%)	3,005,363					3,005,363
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)	456,130					456,130
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	1,999,781					1,999,781
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	5,461,274	0	0	0	0	5,461,274
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	362,688					362,688
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	362,688	0	0	0	0	362,688
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	15,832					15,832
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	15,832	0	0	0	0	15,832
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	160,724					160,724
R35.	Total Revenues	\$6,000,518	\$0	\$0	\$0	\$0	\$6,000,518
Expenditures							
R36.	Salaries and Wages	2,318,987					2,318,987
R37.	Employee Benefits	1,163,437					1,163,437

R38. Services and Supplies	994,633					994,633
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments 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	49,535					49,535
R47. Other Expenditures						
R48. Total Expenditures	\$4,526,592	\$0	\$0	\$0	\$0	\$4,526,592
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$1,473,926	\$0	\$0	\$0	\$0	\$1,473,926
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
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						
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	0
R66. Net Change in Fund Balances	\$1,473,926	\$0	\$0	\$0	\$0	\$1,473,926
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$11,668,314	\$0	\$0	\$0	\$0	\$11,668,314
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$13,142,240	\$0	\$0	\$0	\$0	\$13,142,240

Special District Name: Alameda County Mosquito Abatement District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	13,299,779					13,299,779
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases 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	\$13,299,779	\$0	\$0	\$0	\$0	\$13,299,779
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$13,299,779	\$0	\$0	\$0	\$0	\$13,299,779
Liabilities						
R19. Accounts Payable	157,539					157,539
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	\$157,539	\$0	\$0	\$0	\$0	\$157,539
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$157,539	\$0	\$0	\$0	\$0	\$157,539

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned	13,142,240					13,142,240
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$13,142,240	\$0	\$0	\$0	\$0	\$13,142,240
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$13,299,779	\$0	\$0	\$0	\$0	\$13,299,779

Special District Name: 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: 2023

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	61,406	
R02.	Buildings and Improvements	4,760,618	
R03.	Equipment	1,778,277	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress	26,128	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-4,570,934	
R10	Net Pension Asset		
R11	Net OPEB Asset	1,199,826	
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$3,255,321	
Deferred Outflows of Resources			
R16	Related to Pensions	1,900,029	
R17	Related to OPEB	659,431	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$2,559,460	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$5,814,781	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		210,892
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		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		4,327,920
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$4,538,812

Deferred Inflows of Resources

R40. Related to Pensions		272,874
R41. Related to OPEB		667,236
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$940,110
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$5,478,922

Special District Name: Alameda County Mosquito Abatement District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2023

R01. Appropriations Limit

R02. Total Annual Appropriations Subject to the Limit

R03. **Revenues Received (Over) Under Appropriations Limit**

Special District Name: Alameda County Mosquito Abatement District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	6,000,518			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$6,000,518			
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	\$6,000,518	\$0	\$0	\$6,000,518

Governmental Expenditures

R37.	General	4,526,592			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$4,526,592			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$4,526,592	\$0	\$0	\$4,526,592
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$1,473,926	\$0	\$0	\$1,473,926
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$11,668,314	\$0	\$0	\$11,668,314
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$13,142,240	\$0	\$0	\$13,142,240

Assets

R79.	Total Current Assets	13,299,779			13,299,779
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$13,299,779	\$0	\$0	\$13,299,779

Liabilities

R82.	Total Current Liabilities	157,539			157,539
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$157,539	\$0	\$0	\$157,539
R85.	Total Fund Balance/Net Position (Deficit)	\$13,142,240	\$0	\$0	\$13,142,240

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

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Pest Control) Miscellaneous
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Pest Control) Purchase of new vehicle and microscope in current year.
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	(R06)CapAsst-ConstructionInProgress	There is an addition of construction in progress in current year.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The County reported \$4,327,920 as their net pension liability for its proportionate shares of NPL of the cost sharing plan.

Total Footnote: 6

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, 2023, 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 11/2023. 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 16, 2024