

January 15, 2026

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

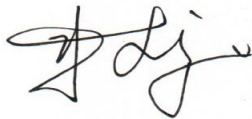
Dear Mr. Clausnitzer:

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, 2025. 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, 2026**. 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 'GZ', is written over a light gray rectangular background.

Grace Zhang

GZ :rd

Enclosures

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

Fiscal Year: 2025

Important Message: Electronic signature signee's information should match exactly as typed in the District Fiscal Officers

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	Email
Member 1	Tyler		Savage	President	
Member 2	Kashef		Qaadri	Vice President	
Member 3	John		Bauters	Secretary	
Member 4	Jeff		Nibert	Trustee	
Member 5	P. Robert		Beatty	Trustee	
Member 6	Cathy		Roache	Trustee	
Member 7	Preston		Jordan	Trustee	
Member 8	John		Zlatnik	Trustee	
Member 9	George		Syrop	Trustee	
Member 10	Maya		Manoharan	Trustee	
Member 11	Eric		Hentschke	Trustee	
Member 12	Lisa		Rasler	Trustee	
Member 13	Hope		Salzer	Trustee	
Member 14	Victor		Aguilar	Trustee	
Member 15	Subru		Bhat	Trustee	
Member					

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Ryan		Clausnitzer	General Manager	ryan@mosquitoes.org
Officials					

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: 2025

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%)	3,319,675					3,319,675
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)	521,320					521,320
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	2,009,409					2,009,409
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	5,850,404	0	0	0	0	5,850,404
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	689,970					689,970
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	689,970	0	0	0	0	689,970
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	15,307					15,307
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	15,307	0	0	0	0	15,307
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	223,645					223,645
R35.	Total Revenues	\$6,779,326	\$0	\$0	\$0	\$0	\$6,779,326
Expenditures							
R36.	Salaries and Wages	2,805,142					2,805,142
R37.	Employee Benefits	1,330,237					1,330,237

R38.	Services and Supplies	1,152,105					1,152,105
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	514,541					514,541
R47.	Other Expenditures						
R48.	Total Expenditures	\$5,802,025	\$0	\$0	\$0	\$0	\$5,802,025
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$977,301	\$0	\$0	\$0	\$0	\$977,301
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	\$977,301	\$0	\$0	\$0	\$0	\$977,301
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$13,969,958	\$0	\$0	\$0	\$0	\$13,969,958
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$14,947,259	\$0	\$0	\$0	\$0	\$14,947,259

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	15,205,649					15,205,649
R02. Investments						
R03. Accounts Receivable (net)	1,388					1,388
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	\$15,207,037	\$0	\$0	\$0	\$0	\$15,207,037
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$15,207,037	\$0	\$0	\$0	\$0	\$15,207,037
Liabilities						
R19. Accounts Payable	259,778					259,778
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	\$259,778	\$0	\$0	\$0	\$0	\$259,778
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$259,778	\$0	\$0	\$0	\$0	\$259,778

Fund Balances (Deficits)

R33.	Nonspendable						
R34.	Restricted						
R35.	Committed						
R36.	Assigned	14,947,259					14,947,259
R37.	Unassigned						
R38.	Total Fund Balances (Deficits)	\$14,947,259	\$0	\$0	\$0	\$0	\$14,947,259
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$15,207,037	\$0	\$0	\$0	\$0	\$15,207,037

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: 2025

		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	5,486,746	
R03.	Equipment	2,255,899	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R05.6	SBITA Assets (Subscriber)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-4,879,707	
R10	Net Pension Asset		
R11	Net OPEB Asset	1,834,317	
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$4,758,661	
Deferred Outflows of Resources			
R16	Related to Pensions	1,487,647	
R17	Related to OPEB	104,526	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$1,592,173	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$6,350,834	

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		336,310
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		
R32.6	SBITA Liability		
R33.	Lease Obligations (Purchase Agreements)		
R34.	Net Pension Liability		4,693,033
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$5,029,343

Deferred Inflows of Resources

R40	Related to Pensions		56,801
R41	Related to OPEB		446,445
R42	Related to Debt Refunding		
R42.5	Related to Leases		
R43	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$503,246
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$5,532,589

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

Fiscal Year: 2025

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: 2025

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	6,779,326			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$6,779,326			
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	\$6,779,326	\$0	\$0	\$6,779,326

Governmental Expenditures

R37.	General	5,802,025			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$5,802,025			
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	\$5,802,025	\$0	\$0	\$5,802,025
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$977,301	\$0	\$0	\$977,301
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$13,969,958	\$0	\$0	\$13,969,958
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$14,947,259	\$0	\$0	\$14,947,259

Assets			
R79.	Total Current Assets	15,207,037	15,207,037
R80.	Total Noncurrent Assets		
R81.	Total Assets	\$15,207,037	\$15,207,037
Liabilities			
R82.	Total Current Liabilities	259,778	259,778
R83.	Total Noncurrent Liabilities		
R84.	Total Liabilities	\$259,778	\$259,778
R85.	Total Fund Balance/Net Position (Deficit)	\$14,947,259	\$14,947,259

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

Fiscal Year: 2025		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Pest Control) Other Revenue - \$221,611 IT Consulting - \$2,034
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Pest Control) Decrease is due to lower investment in facilities and machinery and equipment 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	Completed in FY25.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Increase due to implementation of GASB 101 which means higher sick leave and vacation accruals in current year.

Total Footnote: 6

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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, 2025, 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 11/2025. 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 15, 2026