



Kings Mosquito Abatement District

13960 Power Way, Hanford, CA 93230

Phone (559) 584-3326

office@kingsmosquito.net

WRITTEN NOTICE AND CALL OF A SPECIAL MEETING

A special meeting of the Board of Trustees of the Kings Mosquito Abatement District is hereby called to be held on **Thursday, March 28, 2024, at 9:00 a.m.** at the District's facility located at 13960 Power Way, Hanford, California 93230.

This notice is directed to each member of the Board of Trustees and to each newspaper of general circulation, radio or television station requesting notice in writing.

Agenda

1. Public Comment

Any person may directly address the Board at this time on any item on the agenda, or on any other item of interest to the public, that is within the subject matter jurisdiction of the Board. Five (5) minutes are allowed for each item.

2. General Consent Items

The Board will review and consider the following:

- A. The previous month's meeting minutes
- B. The January and February bills and payroll

3. Policy Update

The Board will review and consider amending the following policies:

- A. Expense Authorization
- B. Sick Leave

4. CSDA Loan Payment

The Board will review interest payments on the CSDA construction loan and consider an early pay-off.

5. Aerial Application Costs

The Board will review and consider the aerial application costs associated with the state emergency response.

6. Board Member Reports

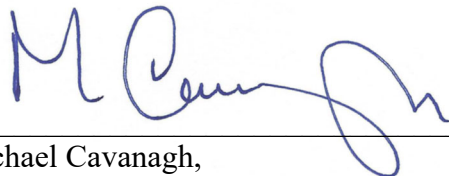
On their own initiative, Board members may make a brief announcement or a brief report on their own activities. They may ask questions for clarification, make a referral to staff or take action to have staff place a matter of business on future agendas.

7. Manager's Report

The District Manager will provide a report on recent District activities.

March 25, 2024

Reuben Shortnacy,
President of the Board

By 
Michael Cavanagh,
District Manager

Accessible public meetings: Upon request, the Kings Mosquito Abatement District will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. Please send a written request, including your name, mailing address, phone number and a brief description of the requested materials and preferred alternative format or auxiliary aid or service at least ten days before the meeting. Requests should be sent to the Kings Mosquito Abatement District, or by email to office@kingsmosquito.net

Kings Mosquito Abatement District
Board of Trustees Regular Meeting Minutes
January 18, 2023

Trustees Present: Nathan Olson President of the Board
Reuben Shortnacy Vice President
Joe Machado
Tina Botill

Staff Present: Michael Cavanagh, District Manager

Other Present: None

The January 18, 2024, regular meeting of the Kings Mosquito Abatement District Board of Trustees was called to order at 9:00 a.m. by President Olson.

1. Public Comment

There were no members of the public in attendance.

2. Board Meeting Minutes

After review, Motion by Trustee Shortnacy, Second by Trustee Machado, to approve the previous month's meeting minutes.

The Board Voted:

AYES: 4

NOES: 0

ABSTAIN 0

MOTION PASSED

3. Bills and Payroll

Motion by Trustee Shortnacy, Second by Trustee Machado, to approve November bills in the amount of \$161,568.30 and the December bills in the amount of \$334,476.70.

November 2023 Bills, Account 5060

ADAPCO	\$ 12,196.26
Barcellos, Aaron	\$ 5,343.51
Cardenas, Hector	\$ 8,419.27
Cavanagh, Michael	\$ 12,044.23
Cuevas, Victor	\$ 6,747.88
Damiani, Christopher	\$ 9,516.94
Delray Tire	\$ 1,593.55
Direct Deposit	\$ 13,724.30

Enterprise FM Trust	\$ 10,950.27
Federal Reserve	\$ 12,094.72
Felix, Ignacio C	\$ 5,599.51
Frazier, Katlyn	\$ 6,218.70
Gonzalez-Ruiz, Diego	\$ 3,633.24
Henderson, Dashaun	\$ 1,825.62
Hodson, Chase	\$ 295.05
ICMA Retirement	\$ 1,000.00
Kings Waste and Recycling	\$ 28.40
Medina, Luis Fernando	\$ 3,352.34
Mutual OF Omaha	\$ 702.65
Negrete, Miguel	\$ 4,742.95
Pers	\$ 17,721.55
Puga, Medardo	\$ 4,050.00
SDRMA	\$ 1,976.39
St. of Ca. EDD	\$ 3,131.03
Valadez, Sergio	\$ 3,289.72
VAST	\$ 710.04
WEX	\$ 10,660.18
TOTAL	\$ 161,568.30

December 2023 Bills, Account 5060

Aerial Services	\$ 4,932.14
Barcellos, Aaron	\$ 5,343.51
Botill, Valentina	\$ 184.70
Cardenas, Hector	\$ 8,431.21
Cavanagh, Michael	\$ 12,044.24
Cuevas, Victor	\$ 4,512.71
Damiani, Christopher	\$ 5,690.20
Delta Continuing ED	\$ 360.00
Direct Deposit	\$ 13,297.30
Enterprise FM Trust	\$ 10,641.33
Federal Reserve	\$ 10,950.45
Felix, Ignacio C	\$ 5,599.50
Frazier, Katlyn	\$ 6,268.70
Frontier Precision	\$ 6,290.89
Gonzalez-Ruiz, Diego	\$ 5,124.54
Hanford Police Dept.	\$ 15.00
Henderson, Dashaun	\$ 2,719.94
ICMA Retirement	\$ 1,140.00
Kings Mosquito Abatement	\$ 150,000.00
Lakeside Irrigation	\$ 45.34
Machado, Joe	\$ 230.87
Medina, Luis Fernando	\$ 4,687.64
Mutual OF Omaha	\$ 733.73
Negrete, Miguel	\$ 4,742.95

Olson, Nathan	\$	230.88
Pers	\$	18,466.99
Puga, Medardo	\$	5,941.75
SDRMA	\$	1,942.66
Shortnacy, Reuben	\$	230.87
St. of Ca. EDD	\$	3,126.76
US Bank	\$	31,772.70
Valadez, Sergio	\$	4,012.92
VAST	\$	712.10
VCJPA	\$	2,320.00
WEX	\$	1,732.18
TOTAL	\$	<u>334,476.70</u>

The Board Voted:

AYES: 4
 NOES: 0
 ABSTAIN 0
 MOTION PASSED

4. CSDA Loan Payment

The District Manager informed the Board that the District could save \$278,000 if it took advantage of the early pay-off for the CSDA construction loan. After reviewing the status of reserves, late revenue delivery from Kings County, and uncertainty regarding FEMA funds, the Board decided to table the item until the next regular Board meeting in February.

5. Board Member Reports

No Report.

6. Manager's Report

The District Manager reported on the following:

- MVCAC and AMCA meetings
- Winter project status

There being no further business before the Board, the meeting was adjourned at 9:30a.m.

Respectfully Submitted,

Tina Botill, Secretary of the Board

Kings Mosquito Abatement District Transaction Detail by Account January 2024

Type	Date	Num	Name	Memo	Amount	Balance
91000 Regular Employees						
Bill	01/08/2024	Jan 2024 Payroll	Federal Reserve	Jan 2024 Payroll	8,224.06	8,224.06
Bill	01/08/2024	Jan 2024 Payroll	Pers	Employee Made Contribution	3,314.82	11,538.88
Bill	01/08/2024	Jan 2024 Payroll	St. of Ca. EDD	Personal Income Tax	2,677.29	14,216.17
Bill	01/17/2024	Jan 2024 Payroll	Barcellos, Aaron	Payroll	5,372.21	19,588.38
Bill	01/17/2024	Jan 2023 Payroll	Cardenas, Hector	Payroll	8,140.85	27,729.23
Bill	01/17/2024	Jan 2024 Payroll	Cavanagh, Michael	Payroll	12,105.39	39,834.62
Bill	01/17/2024	Jan 2024 Payroll	Cuevas, Victor	Payroll	4,555.68	44,390.30
Bill	01/17/2024	Jan 2024 Payroll	Damiani, Christopher	Payroll	5,712.35	50,102.65
Bill	01/17/2024	Jan 2024 Payroll	Felix, Ignacio C	Payroll	5,621.72	55,724.37
Bill	01/17/2024	Jan 2024 Payroll	Frazier, Katlyn	Payroll	5,989.70	61,714.07
Bill	01/17/2024	Jan 2024 Payroll	Negrete, Miguel	Payroll	4,786.28	66,500.35
Bill	01/17/2024	Jan 2024 Payroll	ICMA Retirement	Barcellos Employee Contribution (457...	325.00	66,825.35
Bill	01/17/2024	Jan 2024 Payroll	ICMA Retirement	Cuevas Employee Contribution (457 ...	200.00	67,025.35
Bill	01/17/2024	Jan 2024 Payroll	ICMA Retirement	Damiani Employee Contribution (457 ...	50.00	67,075.35
Bill	01/17/2024	Jan 2024 Payroll	ICMA Retirement	Felix Employee Contribution (457 Co...	25.00	67,100.35
Bill	01/17/2024	Jan 2024 Payroll	ICMA Retirement	Frazier Employee Contribution (457 C...	325.00	67,425.35
Bill	01/17/2024	Jan 2024 Payroll	ICMA Retirement	Cardenas Employee Contribution (45...	500.00	67,925.35
Bill	01/17/2024	Jan 2024 Payroll	Direct Deposit	Barcellos, Aaron	830.00	68,755.35
Bill	01/17/2024	Jan 2024 Payroll	Direct Deposit	Frazier, Katlyn	800.00	69,555.35
Bill	01/17/2024	Jan 2024 Payroll	Direct Deposit	Gilles, Steven	10,286.45	79,841.80
Bill	01/17/2024	Jan 2024 Payroll	MutuaL OF Omaha	Coverage Dates PAYroll	55.20	79,897.00
Total 91000 Regular Employees					79,897.00	79,897.00
91005 Retirement						
91005A Retirement PERS						
Bill	01/08/2024	Jan 2024 Payroll	Pers	Pers	11,076.09	11,076.09
Total 91005A Retirement PERS					11,076.09	11,076.09
91005B SS/Med						
Bill	01/08/2024	Jan 2024 Payroll	Federal Reserve	Jan 2024 Payroll	1,161.06	1,161.06
Total 91005B SS/Med					1,161.06	1,161.06
Total 91005 Retirement					12,237.15	12,237.15
91007 Health Insurance						
Bill	01/08/2024	Jan 2024 Payroll	Pers	Survivor Benefits	18.00	18.00
Bill	01/17/2024	Jan 2024 Payroll	MutuaL OF Omaha	STD/LTD Billing Period Payroll	571.04	589.04
Bill	01/17/2024	Jan 2024 Payroll	MutuaL OF Omaha	Coverage Dates PAYroll	83.25	672.29
Total 91007 Health Insurance					672.29	672.29
91011 Unemployment Ins.						
Bill	01/08/2024	Jan 2024 Payroll	St. of Ca. EDD	Unemployment Tax	3,797.64	3,797.64
Total 91011 Unemployment Ins.					3,797.64	3,797.64
91013 Employee Benefits						

Kings Mosquito Abatement District Transaction Detail by Account January 2024

Type	Date	Num	Name	Memo	Amount	Balance
91013B Dental/Vision						
Bill	01/08/2024	H44192	SDRMA	Feb 2024 Bill	1,942.66	1,942.66
Total 91013B Dental/Vision					1,942.66	1,942.66
Total 91013 Employee Benefits					1,942.66	1,942.66
92001 Supplies and Materia						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Savemart (coffee)	22.47	22.47
Total 92001 Supplies and Materia					22.47	22.47
92002 Ag Services & Supp.						
92002A Surveillance						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Linde Gas (CO2)	882.46	882.46
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	GLS (pool shipments)	15.87	898.33
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	GLS (pool shipments)	41.26	939.59
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	GLS (pool shipments)	41.08	980.67
Total 92002A Surveillance					980.67	980.67
Total 92002 Ag Services & Supp.					980.67	980.67
92006 Communications						
92006A Cell						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Verizon (cell)	867.98	867.98
Total 92006A Cell					867.98	867.98
92006B GPS						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Verizon (GPS)	1,039.33	1,039.33
Total 92006B GPS					1,039.33	1,039.33
Total 92006 Communications					1,907.31	1,907.31
92007 Telephone						
Bill	01/08/2024	50846	VAST	Jan 2024 Bill	716.19	716.19
Total 92007 Telephone					716.19	716.19
92012 Laundry Services						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Mission (Uniform)	1,919.86	1,919.86
Bill	01/08/2024	Boot Reimburse...	Puga, Medardo	Payroll	122.27	2,042.13
Total 92012 Laundry Services					2,042.13	2,042.13
92013 Facility Expenses						
Bill	01/04/2024	11/22/23 Bill 0077	US Bank	Tractor Supply (work out mats)	506.13	506.13
Bill	01/04/2024	11/22/23 Bill 0077	US Bank	Costco (oxiclean)	30.65	536.78
Bill	01/04/2024	11/22/23 Bill 0077	US Bank	Home Depot (cleaning materials)	153.19	689.97
Bill	01/04/2024	11/22/23 Bill 0077	US Bank	Costco (cloths, clorix, swiffer)	72.39	762.36

Kings Mosquito Abatement District Transaction Detail by Account January 2024

Type	Date	Num	Name	Memo	Amount	Balance
Bill	01/04/2024	11/22/23 Bill 7818	US Bank	Tractor Suppy (work out mats, surge ...	144.76	907.12
Bill	01/04/2024	11/22/23 Bill 7818	US Bank	Home Depot (Cloths)	12.85	919.97
Bill	01/04/2024	11/22/23 Bill 7818	US Bank	Lowes (simple green)	70.72	990.69
Bill	01/04/2024	11/22/23 Bill 7818	US Bank	Mid County Fire (fire extinguisher)	2,293.47	3,284.16
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Lowes (lumbar)	7.71	3,291.87
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Autodoor (weatherstipping)	127.23	3,419.10
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Kings COunty Locksmith (keys)	130.85	3,549.95
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Home Depot	55.64	3,605.59
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Amazon (waterfilter)	107.10	3,712.69
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Amazon (can opener)	14.47	3,727.16
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Amazon (bissell cleaner and parts)	162.83	3,889.99
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Amazon (door sweeps)	168.00	4,057.99
Bill	01/04/2024	11/22/23 Bill 7818	US Bank		171.60	4,229.59
Bill	01/08/2024	27857	Starace	Fix	495.00	4,724.59
Total 92013 Facility Expenses					4,724.59	4,724.59
92018 Office Expenses						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Microsoft (Office 365)	62.50	62.50
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Adobe Subscription (Manager Compu...	19.99	82.49
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	USPS (stamps)	134.30	216.79
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Bluehost	347.88	564.67
Bill	01/04/2024	11/22/23 Bill 0077	US Bank	USPS (notaary for FAA)	27.09	591.76
Total 92018 Office Expenses					591.76	591.76
92019 Maintenance-Equi.						
92019A Vehicle R/M						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Napa (parts)	545.28	545.28
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Napa (tire cleaner)	58.89	604.17
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Safelite (windshield)	932.46	1,536.63
Total 92019A Vehicle R/M					1,536.63	1,536.63
92019D Hand Sprayer Parts						
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Lowes (coupler, square head, nipple)	55.96	55.96
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Amazon (dc picktails, motor)	226.91	282.87
Total 92019D Hand Sprayer Parts					282.87	282.87
92019 Maintenance-Equi. - Other						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Kimball (cleaner, lubricant)	218.00	218.00
Total 92019 Maintenance-Equi. - Other					218.00	218.00
Total 92019 Maintenance-Equi.					2,037.50	2,037.50
92023 Fuel/Oil						
92023A Fuel						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Costco (fuel) 10/26/23	133.40	133.40
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Costco (fuel) 11/9/23	102.39	235.79

Kings Mosquito Abatement District Transaction Detail by Account January 2024

Type	Date	Num	Name	Memo	Amount	Balance
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Costco (fuel) 11/17/23	81.22	317.01
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Costco (fuel) 11/3/23	72.61	389.62
Bill	01/08/2024	94019817	WEX	Fuel	300.20	689.82
Total 92023A Fuel					689.82	689.82
92023B Oil						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Napa (oil)	1,391.47	1,391.47
Total 92023B Oil					1,391.47	1,391.47
92023 Fuel/Oil - Other						
Bill	01/04/2024	11/22/23 Bill 0077	US Bank	Millers Propane)	32.63	32.63
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Millers Rentaland (propane)	33.04	65.67
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Valero (propane)	70.00	135.67
Total 92023 Fuel/Oil - Other					135.67	135.67
Total 92023 Fuel/Oil					2,216.96	2,216.96
92057 Rents & Leases						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Clines	68.47	68.47
Total 92057 Rents & Leases					68.47	68.47
92062 Small Tools & Inst.						
Bill	01/04/2024	11/22/23 Bill 0077	US Bank	Harbor Freight (foamer canister)	37.53	37.53
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Lowe's (choppers)	-30.03	7.50
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Lowe's (choppers, lubricant)	146.92	154.42
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Home Depot (hedge trimmer)	534.11	688.53
Bill	01/04/2024	11/22/23 Bill 7146	US Bank	Home depot (gringer, starter kit)	213.43	901.96
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	AMazon (impact wrench)	194.12	1,096.08
Total 92062 Small Tools & Inst.					1,096.08	1,096.08
92063 Special Dept. Exp.						
Bill	01/04/2024	11/22/23 Bill 0077	US Bank	Costco (plates, cups)	34.83	34.83
Bill	01/04/2024	11/22/23 Bill 7818	US Bank	Me n Eds (training tech 1 lunch)	100.27	135.10
Bill	01/08/2024	CE 2024	Delta Continuing ED	8 Employees Continue Ed.	360.00	495.10
Bill	01/08/2024	Statement	Kings Waste and R...	Dump	125.60	620.70
Total 92063 Special Dept. Exp.					620.70	620.70
92090 Travel Expenses						
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Portola Hotel (MVCAC)	289.55	289.55
Bill	01/08/2024	MVCAC Per diem	Cavanagh, Michael	PEr diem MVCAC 74*4	296.00	585.55
Bill	01/08/2024	MVCAC Meeting	Gilles, Steven	Monterey CA 74*4	296.00	881.55
Bill	01/08/2024	MVCAC Meeting	Cardenas, Hector	Monterey CA 74*4	296.00	1,177.55
Total 92090 Travel Expenses					1,177.55	1,177.55
92094 Utilities						

Kings Mosquito Abatement District Transaction Detail by Account January 2024

Type	Date	Num	Name	Memo	Amount	Balance
92094A Electric						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	PGE (electric)	838.24	838.24
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	PGE	1,500.00	2,338.24
Total 92094A Electric					2,338.24	2,338.24
92094C Water Refuse						
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Hanford Utilities	520.77	520.77
Bill	01/04/2024	11/22/23 Bill 69...	US Bank	Hanford Utilities	142.99	663.76
Total 92094C Water Refuse					663.76	663.76
Total 92094 Utilities					3,002.00	3,002.00
94000 Fixed Assets						
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Amazon (weather tec floor liner)	280.89	280.89
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Amazon (storage mechanic truck)	134.99	415.88
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Amazon (Taigate mat)	53.34	469.22
Bill	01/04/2024	11/22/23 Bill 1842	US Bank	Amazon (underseat storage)	128.70	597.92
Bill	01/08/2024	577459-010524	Enterprise FM Trust	Lease	12,870.15	13,468.07
Total 94000 Fixed Assets					13,468.07	13,468.07
Reconciliation Discrepancies (Discrepancies between bank statements and company records)						
Gene...	01/31/2024	129		Balance Adjustment	-360.00	-360.00
Total Reconciliation Discrepancies (Discrepancies between bank statements and company records)					-360.00	-360.00
TOTAL					132,859.19	132,859.19



**County of Kings
KCFEGL Revenue and Expenditure Audit Trail**

Fund: 800070 - Kings Mosquito Abatement
 Selection Criteria: Transaction Dates Between Jan 1, 2024 and Jan 31, 2024, Budget Year 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Feb 13, 2024 9:24:06 AM

Fund: 800070 - Kings Mosquito Abatement

Function: 00 - Not Applicable

Department: 000 - Not Applicable

Budget Unit: 000000 - Not Applicable

Account: 800070 - 81000 - Prop Tax - Curr Secured

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/02/2024	2024	07	JV19306	JE020678	PIPELINE THRU 12/14/23		0.00	357.59	357.59	0.00	PIPELINE THRU 12/14/2023	
01/02/2024	2024	07	JV19309	JE020682	UNITARY THRU 12/14/23		0.00	63,471.66	63,471.66	0.00	UNITARY THRU 12/14/23	
01/02/2024	2024	07	JV19308	JE020680	QUAL ELECTRIC THRU 12/14/23		0.00	3,055.63	3,055.63	0.00	QUALIF ELECT thru 12/14/2023	
01/02/2024	2024	07	JV19353	JE020728	PRI PIPELINE THRU 12/14/23		0.00	109.99	109.99	0.00	PR PIPELINE THRU 12/14/2023	
01/02/2024	2024	07	JV19305	JE020677	RAILROAD THRU 12/14/23		0.00	473.29	473.29	0.00	RAILROAD THRU 12/14/2023	
01/02/2024	2024	07	JV19304	JE020676	SECURED THRU 12/14/23		0.00	1,446,155.51	1,446,155.51	0.00	SECURED THRU 12/14/23	
01/08/2024	2024	07	134597	CR049614			0.00	27,541.74	27,541.74	0.00	KC Finance Depa TUL CO-KINGS M	
01/08/2024	2024	07	134600	CR049614			678.50	0.00	(678.50)	0.00	KC Finance Depa TUL CO-KINGS M	
01/09/2024	2024	07	JV19415	JE020800	HANFORD RPTTF 23-24B PASSTHRU		0.00	3,923.00	3,923.00	0.00	HNFD RDA 23-24B PASSTHRU	
01/09/2024	2024	07	JV19408	JE020793	CORCORAN RPTTF 23-24B PASS THRU		0.00	104.00	104.00	0.00	CORC RDA 23-24 B PASSTHRU	
01/09/2024	2024	07	JV19421	JE020806	LEMOORE RPTTF 23-24B PASSTHRU		0.00	13,895.00	13,895.00	0.00	LEM PASS THROUGH 23-24B	
01/19/2024	2024	07	136324	CR049978			0.00	2,229.28	2,229.28	0.00	KC Finance Depa TUL CO-KINGS M	
800070 - 81000 Total						\$0.00	\$678.50	\$1,561,316.69	\$1,560,638.19	\$0.00		(\$1,561,412.31)

Account: 800070 - 81001 - Prop Tax - Curr Unsecured

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/02/2024	2024	07	JV19332	JE020706	UNSECURED THRU 12/14/23		0.00	194,706.22	194,706.22	0.00	UNSECURED THRU 12/14/2023	
01/08/2024	2024	07	134598	CR049614			0.00	3,873.46	3,873.46	0.00	KC Finance Depa TUL CO-KINGS M	
01/19/2024	2024	07	136326	CR049978			0.00	2.99	2.99	0.00	KC Finance Depa TUL CO-KINGS M	
800070 - 81001 Total						\$0.00	\$0.00	\$198,582.67	\$198,582.67	\$0.00		(\$198,625.83)

Account: 800070 - 81002 - Prop Tax - Prior Secured

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/02/2024	2024	07	JV19350	JE020725	PRI SECURED THRU 12/14/23		0.00	34,657.05	34,657.05	0.00	PRIOR SEC THRU 12/14/23	
01/19/2024	2024	07	136327	CR049978			0.00	576.53	576.53	0.00	KC Finance Depa TUL CO-KINGS M	
800070 - 81002 Total						\$0.00	\$0.00	\$35,233.58	\$35,233.58	\$0.00		(\$35,435.23)

Account: 800070 - 81003 - Prop Tax - Prior Unsecured

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/19/2024	2024	07	136329	CR049978			0.00	53.18	53.18	0.00	KC Finance Depa TUL CO-KINGS M	
800070 - 81003 Total						\$0.00	\$0.00	\$53.18	\$53.18	\$0.00		(\$56.49)



**County of Kings
KCFEGL Revenue and Expenditure Audit Trail**

Fund: 800070 - Kings Mosquito Abatement
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 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Feb 13, 2024 9:24:06 AM

Account: 800070 - 81004 - Prop Tax - Curr SB813 Suppl

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/02/2024	2024	07	JV19330	JE020704	SB813 THRU 12/14/23		0.00	40,116.72	40,116.72	0.00	SB813 THRU 12/14/2023	
01/02/2024	2024	07	JV19356	JE020733	SB813 KINGS RDA ADJ		0.00	113.57	113.57	0.00	SB813 Kings RDA Adj	
01/19/2024	2024	07	136325	CR049978			0.00	561.66	561.66	0.00	KC Finance Depa TUL CO-KINGS M	
800070 - 81004 Total						\$0.00	\$0.00	\$40,791.95	\$40,791.95	\$0.00		(\$41,057.70)

Account: 800070 - 81006 - Prop Tax - Prior Supp SB813

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/19/2024	2024	07	136328	CR049978			0.00	128.39	128.39	0.00	KC Finance Depa TUL CO-KINGS M	
800070 - 81006 Total						\$0.00	\$0.00	\$128.39	\$128.39	\$0.00		(\$174.58)

Account: 800070 - 81021 - RDA RPTF Residuals

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/09/2024	2024	07	JV19409	JE020794	CORCORAN RPTTF 23-24B RESIDUAL		0.00	112,938.63	112,938.63	0.00	CORC RDA 23-24B RESIDUALS	
01/09/2024	2024	07	JV19420	JE020805	LEMOORE RPTTF 23-24B RESIDUAL		0.00	182,053.32	182,053.32	0.00	LEM RDA RESIDUALS 23-24B	
01/09/2024	2024	07	JV19414	JE020799	HANFORD RPTTF 23-24B RESIDUAL		0.00	60,048.47	60,048.47	0.00	Hanford RPTTF 23-24B	
800070 - 81021 Total						\$0.00	\$0.00	\$355,040.42	\$355,040.42	\$0.00		(\$355,040.42)

Account: 800070 - 84000 - Interest On Current Deposits

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/01/2024	2024	07	JV19750	JE021152	2nd Qtr Apportioned Interest		0.00	9,744.46	9,744.46	0.00	Apportioned interest	
01/02/2024	2024	07	JV19354	JE020729	INTEREST THRU 12/14/23		0.00	2,596.44	2,596.44	0.00	PTAX INTEREST	
01/08/2024	2024	07	134599	CR049614			0.00	56.38	56.38	0.00	KC Finance Depa TUL CO-KINGS M	
800070 - 84000 Total						\$0.00	\$0.00	\$12,397.28	\$12,397.28	\$0.00		(\$28,154.61)

Account: 800070 - 85054 - St Aid - Homeowner Prop Tax Re

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/02/2024	2024	07	JV19323	JE020696	15% H/O 23-24		0.00	3,003.82	3,003.82	0.00	15% H/O 23-24	
01/02/2024	2024	07	JV19324	JE020697	15% SB813 H/O		0.00	33.44	33.44	0.00	15% SB813 H/O	
01/19/2024	2024	07	136330	CR049978			0.00	157.11	157.11	0.00	KC Finance Depa TUL CO-KINGS M	
800070 - 85054 Total						\$0.00	\$0.00	\$3,194.37	\$3,194.37	\$0.00		(\$3,347.19)

Account: 800070 - 88025 - Other Revenue

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/19/2024	2024	07	136418	CR049999			0.00	50.00	50.00	0.00	12/1/2023 Manager Vehicle #132	
01/19/2024	2024	07	136421	CR049999			0.00	9,492.00	9,492.00	0.00	VCJPA Retro Chec1	
01/19/2024	2024	07	136419	CR049999			0.00	50.00	50.00	0.00	1/1/2024 Manager Vehicle #1346	
01/19/2024	2024	07	136420	CR049999			0.00	888.73	888.73	0.00	TulareMAD #7414 Sand Check	



**County of Kings
KCFEGL Revenue and Expenditure Audit Trail**

Fund: 800070 - Kings Mosquito Abatement
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 Report Generated on Feb 13, 2024 9:24:06 AM

Account: 800070 - 88025 - Other Revenue

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/19/2024	2024	07	136417	CR049999		0.00	50.00	50.00	0.00		9/1/2023 Manager Vehicle 1273	
01/19/2024	2024	07	136416	CR049999		0.00	767.16	767.16	0.00		US Bank	
800070 - 88025 Total						\$0.00	\$0.00	\$11,297.89	\$11,297.89	\$0.00		(\$16,857.18)

Account: 800070 - 91000 - Regular Employees

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/18/2024	2024	07	01/2024 PAYROLL	01337880	V006274 ICMARC		50.00	0.00	50.00	0.00	Internatiional 01/2024 Damiani	
01/18/2024	2024	07	01/2024 PAYROLL	01337880	V006274 ICMARC		25.00	0.00	25.00	0.00	Internatiional 01/2024 Felix	
01/18/2024	2024	07	01/2024 PAYROLL	01337889	20661 KINGS FEDERAL CREDIT UNION		800.00	0.00	800.00	0.00	Kings Federal C 01/2024 Frazie	
01/18/2024	2024	07	01/2024 PAYROLL	01337880	V006274 ICMARC		200.00	0.00	200.00	0.00	Internatiional 01/2024 Cuevas	
01/18/2024	2024	07	01/2024 PAYROLL	01337889	20661 KINGS FEDERAL CREDIT UNION		830.00	0.00	830.00	0.00	Kings Federal C 01/2024 Barcel	
01/18/2024	2024	07	01/2024 PAYROLL	01337901	31647 NEGRETE MIGUEL		4,786.28	0.00	4,786.28	0.00	Negrete Miguel 01/2024 Payroll	
01/18/2024	2024	07	01/2024 PAYROLL	01337889	20661 KINGS FEDERAL CREDIT UNION		10,286.45	0.00	10,286.45	0.00	Kings Federal C 01/2024 Gilles	
01/18/2024	2024	07	01/2024 PAYROLL	01337849	20637 CAVANAGH MICHAEL		12,105.39	0.00	12,105.39	0.00	Cavanagh Michae 01/2024 Payrol	
01/18/2024	2024	07	01/2024 PAYROLL	01337869	25035 FRAZIER KATLYN		5,989.70	0.00	5,989.70	0.00	Frazier Katlyn 01/2024 Payroll	
01/18/2024	2024	07	01/2024 PAYROLL	01337924	35968 CUEVAS VICTOR		4,555.68	0.00	4,555.68	0.00	Victor Cuevas 01/2024 Payroll	
01/18/2024	2024	07	01/2024 PAYROLL	01337848	V006607 HECTOR CARDENAS		8,140.85	0.00	8,140.85	0.00	Cardenas Hector 01/2024 Payrol	
01/18/2024	2024	07	01/2024 PAYROLL	01337900	27809 MUTUAL OF OMAHA		55.20	0.00	55.20	0.00	Mutual of Omaha 01/2024 Payrol	
01/18/2024	2024	07	01/2024 PAYROLL	01337861	21358 DAMIANI CHRISTOPHER		5,712.35	0.00	5,712.35	0.00	Damiani Christo 01/2024 Payrol	
01/18/2024	2024	07	01/2024 PAYROLL	01337880	V006274 ICMARC		500.00	0.00	500.00	0.00	Internatiional 01/2024 Cardena	
01/18/2024	2024	07	01/2024 PAYROLL	01337880	V006274 ICMARC		325.00	0.00	325.00	0.00	Internatiional 01/2024 Frazier	
01/18/2024	2024	07	01/2024 PAYROLL	01337837	20635 BARCELLOS AARON		5,372.21	0.00	5,372.21	0.00	Barcellos Aaron 01/2024 Payrol	
01/18/2024	2024	07	01/2024 PAYROLL	01337880	V006274 ICMARC		325.00	0.00	325.00	0.00	Internatiional 01/2024 Barcell	
01/18/2024	2024	07	01/2024 PAYROLL	01337866	26639 FELIX IGNACIO		5,621.72	0.00	5,621.72	0.00	Felix Ignacio 01/2024 Payroll	
01/31/2024	2024	07	JV19716	JE021117	FOR ACH PAYMENT		3,314.82	0.00	3,314.82	0.00	PERS #20445	
01/31/2024	2024	07	JV19717	JE021118	FOR ACH PAYMENT		8,224.06	0.00	8,224.06	0.00	Federal Reserve #20490	
01/31/2024	2024	07	JV19715	JE021116	FOR ACH PAYMENT		2,677.29	0.00	2,677.29	0.00	ST OF CA EDD #20430	
800070 - 91000 Total						\$0.00	\$79,897.00	\$0.00	\$79,897.00	\$0.00		(\$563,662.86)

Account: 800070 - 91005 - Retirement

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/31/2024	2024	07	JV19717	JE021118	FOR ACH PAYMENT		1,161.06	0.00	1,161.06	0.00	Federal Reserve #20490	
01/31/2024	2024	07	JV19716	JE021117	FOR ACH PAYMENT		11,076.09	0.00	11,076.09	0.00	PERS #20445	
800070 - 91005 Total						\$0.00	\$12,237.15	\$0.00	\$12,237.15	\$0.00		(\$114,548.45)

Account: 800070 - 91007 - Health Insurance

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/18/2024	2024	07	01/2024 PAYROLL	01337900	27809 MUTUAL OF OMAHA		83.25	0.00	83.25	0.00	Mutual of Omaha 01/2024 Payrol	
01/18/2024	2024	07	01/2024 PAYROLL	01337900	27809 MUTUAL OF OMAHA		571.04	0.00	571.04	0.00	Mutual of Omaha 01/2024 Payrol	
01/31/2024	2024	07	JV19716	JE021117	FOR ACH PAYMENT		18.00	0.00	18.00	0.00	PERS #20445	
800070 - 91007 Total						\$0.00	\$672.29	\$0.00	\$672.29	\$0.00		(\$4,706.54)



**County of Kings
KCFEGL Revenue and Expenditure Audit Trail**

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 Report Generated on Feb 13, 2024 9:24:06 AM

Account: 800070 - 91011 - Unemployment Insurance

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/31/2024	2024	07	JV19715	JE021116	FOR ACH PAYMENT		3,797.64	0.00	3,797.64	0.00	ST OF CA EDD #20430	
800070 - 91011 Total						\$0.00	\$3,797.64	\$0.00	\$3,797.64	\$0.00		(\$6,804.76)

Account: 800070 - 91013 - Employee Benefits

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/08/2024	2024	07	H44192	01337093	20507 SDRMA		1,942.66	0.00	1,942.66	0.00	SDRMA Feb 2024 Benefits	
800070 - 91013 Total						\$0.00	\$1,942.66	\$0.00	\$1,942.66	\$0.00		(\$363,767.27)

Account: 800070 - 92001 - Supplies & Materials

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		22.47	0.00	22.47	0.00	US Bank 11/22/23 Stmt 2399	
800070 - 92001 Total						\$0.00	\$22.47	\$0.00	\$22.47	\$0.00		(\$1,193.55)

Account: 800070 - 92002 - Ag Services & Supplies

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		980.67	0.00	980.67	0.00	US Bank 11/22/23 Stmt 2399	
800070 - 92002 Total						\$0.00	\$980.67	\$0.00	\$980.67	\$0.00		(\$619,941.60)

Account: 800070 - 92006 - Communications

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		1,907.31	0.00	1,907.31	0.00	US Bank 11/22/23 Stmt 2399	
800070 - 92006 Total						\$0.00	\$1,907.31	\$0.00	\$1,907.31	\$0.00		(\$10,777.49)

Account: 800070 - 92007 - Telephone

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/08/2024	2024	07	50846	01337101	V003943 CVIN LLC		716.19	0.00	716.19	0.00	Vast Networks 50846	
800070 - 92007 Total						\$0.00	\$716.19	\$0.00	\$716.19	\$0.00		(\$4,970.25)

Account: 800070 - 92012 - Laundry Services

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		1,919.86	0.00	1,919.86	0.00	US Bank 11/22/23 Stmt 2399	
01/08/2024	2024	07	055292	01337084	30424 PUGA MEDARDO		122.27	0.00	122.27	0.00	Puga Medardo 2023/2024	
800070 - 92012 Total						\$0.00	\$2,042.13	\$0.00	\$2,042.13	\$0.00		(\$10,993.32)

Account: 800070 - 92013 - Facility

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		4,229.59	0.00	4,229.59	0.00	US Bank 11/22/23 Stmt 2399	
01/08/2024	2024	07	27857	01337094	V002614 STARACE MECHANICAL HEATING & A		495.00	0.00	495.00	0.00	Starace Mechani 27857	



**County of Kings
KCFEGL Revenue and Expenditure Audit Trail**

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 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Feb 13, 2024 9:24:06 AM

Account: 800070 - 92013 - Facility

800070 - 92013 Total	\$0.00	\$4,724.59	\$0.00	\$4,724.59	\$0.00							(\$13,010.97)
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Account: 800070 - 92018 - Office Equipment & Supplies

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		591.76	0.00	591.76	0.00	US Bank 11/22/23 Stmt 2399	
800070 - 92018 Total						\$0.00	\$591.76	\$0.00	\$591.76	\$0.00		(\$10,726.46)

Account: 800070 - 92019 - Maintenance - Equipment

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		2,037.50	0.00	2,037.50	0.00	US Bank 11/22/23 Stmt 2399	
800070 - 92019 Total						\$0.00	\$2,037.50	\$0.00	\$2,037.50	\$0.00		(\$23,037.29)

Account: 800070 - 92023 - Fuel And Oil

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		1,916.76	0.00	1,916.76	0.00	US Bank 11/22/23 Stmt 2399	
01/08/2024	2024	07	94019817	01337103	29511 WEX BANK		300.20	0.00	300.20	0.00	WEX 94019817	
800070 - 92023 Total						\$0.00	\$2,216.96	\$0.00	\$2,216.96	\$0.00		(\$68,544.26)

Account: 800070 - 92057 - Rents & Leases - Equipmt

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		68.47	0.00	68.47	0.00	US Bank 11/22/23 Stmt 2399	
800070 - 92057 Total						\$0.00	\$68.47	\$0.00	\$68.47	\$0.00		(\$1,494.87)

Account: 800070 - 92062 - Small Tools & Instruments

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		1,096.08	0.00	1,096.08	0.00	US Bank 11/22/23 Stmt 2399	
800070 - 92062 Total						\$0.00	\$1,096.08	\$0.00	\$1,096.08	\$0.00		(\$1,675.83)

Account: 800070 - 92063 - Special Dept

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		135.10	0.00	135.10	0.00	US Bank 11/22/23 Stmt 2399	
01/08/2024	2024	07	055294	01337085	22585 REGIONAL CONTINUING EDUCATION		360.00	0.00	360.00	0.00	Regional Contin CE 10/26/23 #2	
01/08/2024	2024	07	055293	01337073	20493 HANFORD EQUIPMENT CO		125.60	0.00	125.60	0.00	Kings Waste & R Acct 313 12/1/	
01/22/2024	2024	07	CE 10/26/23	TR004021			0.00	360.00	(360.00)	0.00	Regional Contin CE 10/26/23	
800070 - 92063 Total						\$0.00	\$620.70	\$360.00	\$260.70	\$0.00		(\$2,736.87)

Account: 800070 - 92090 - Travel

Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		289.55	0.00	289.55	0.00	US Bank 11/22/23 Stmt 2399	
01/08/2024	2024	07	055290	01337097	20638 GILLES STEVEN		296.00	0.00	296.00	0.00	Steven Gilles MVCAC Portola 20	



**County of Kings
KCFEGL Revenue and Expenditure Audit Trail**

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 Report Generated on Feb 13, 2024 9:24:06 AM

Account: 800070 - 92090 - Travel												
Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/08/2024	2024	07	055291	01337058	V006607 HECTOR CARDENAS		296.00	0.00	296.00	0.00	Cardenas Hector MVCAC Portola	
01/08/2024	2024	07	055289	01337059	20637 CAVANAGH MICHAEL		296.00	0.00	296.00	0.00	Cavanagh Michae MVCAC Portola	
800070 - 92090 Total						\$0.00	\$1,177.55	\$0.00	\$1,177.55	\$0.00		(\$4,466.65)
Account: 800070 - 92094 - Utilities												
Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		3,002.00	0.00	3,002.00	0.00	US Bank 11/22/23 Stmt 2399	
800070 - 92094 Total						\$0.00	\$3,002.00	\$0.00	\$3,002.00	\$0.00		(\$15,242.93)
Account: 800070 - 94000 - Equipment												
Date	Year	Period	Reference	Set ID/Ck #	Set Desc/Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
01/04/2024	2024	07	11/22/23 STMT 23	01337100	20726 US BANK		597.92	0.00	597.92	0.00	US Bank 11/22/23 Stmt 2399	
01/08/2024	2024	07	577459-010524	01337066	36817 ENTERPRISE FM TRUST		12,870.15	0.00	12,870.15	0.00	Enterprise FM T 577459-010524	
800070 - 94000 Total						\$0.00	\$13,468.07	\$0.00	\$13,468.07	\$0.00		(\$202,385.51)
Budget Unit 000000 Total						\$0.00	\$133,897.69	\$2,218,396.42	\$2,350,217.11	\$0.00		(\$4,777,616.77)
Department 000 Total						\$0.00	\$133,897.69	\$2,218,396.42	\$2,350,217.11	\$0.00		(\$4,777,616.77)
Function 00 Total						\$0.00	\$133,897.69	\$2,218,396.42	\$2,350,217.11	\$0.00		(\$4,777,616.77)
Fund 800070 Total						\$0.00	\$133,897.69	\$2,218,396.42	\$2,350,217.11	\$0.00		(\$4,777,616.77)
Total for Report						\$0.00	\$133,897.69	\$2,220,448.22	\$2,352,268.91	\$0.00		(\$4,781,565.86)

minus \$678.50 revenue deduction

minus \$360.00 voided check

\$132,859.19

Kings Mosquito Abatement District Transaction Detail by Account February 2024

Type	Date	Num	Name	Memo	Amount	Balance
91000 Regular Employees						
Bill	02/01/2024	Feb 2024 Payroll	Barcellos, Aaron	Payroll	5,372.22	5,372.22
Bill	02/01/2024	Feb 2024 Payroll	Cardenas, Hector	Payroll	8,140.85	13,513.07
Bill	02/01/2024	Feb 2024 Payroll	Cavanagh, Michael	Payroll	12,105.39	25,618.46
Bill	02/01/2024	Feb 2024 Payroll	Cuevas, Victor	Payroll	4,555.67	30,174.13
Bill	02/01/2024	Feb 2024 Payroll	Damiani, Christopher	Payroll	5,712.34	35,886.47
Bill	02/01/2024	Feb 2024 Payroll	Felix, Ignacio C	Payroll	5,621.71	41,508.18
Bill	02/01/2024	Feb 2024 Payroll	Frazier, Katlyn	Payroll	5,889.69	47,397.87
Bill	02/01/2024	Feb 2024 Payroll	Negrete, Miguel	Payroll	4,786.27	52,184.14
Bill	02/01/2024	Feb 2024 Payroll	ICMA Retirement	Barcellos Employee Contribution (457...	325.00	52,509.14
Bill	02/01/2024	Feb 2024 Payroll	ICMA Retirement	Cuevas Employee Contribution (457 ...	200.00	52,709.14
Bill	02/01/2024	Feb 2024 Payroll	ICMA Retirement	Damiani Employee Contribution (457 ...	50.00	52,759.14
Bill	02/01/2024	Feb 2024 Payroll	ICMA Retirement	Felix Employee Contribution (457 Co...	25.00	52,784.14
Bill	02/01/2024	Feb 2024 Payroll	ICMA Retirement	Frazier Employee Contribution (457 C...	325.00	53,109.14
Bill	02/01/2024	Feb 2024 Payroll	ICMA Retirement	Cardenas Employee Contribution (45...	500.00	53,609.14
Bill	02/01/2024	Feb 2024 Payroll	Direct Deposit	Barcellos, Aaron	830.00	54,439.14
Bill	02/01/2024	Feb 2024 Payroll	Direct Deposit	Frazier, Katlyn	800.00	55,239.14
Bill	02/01/2024	Feb 2024 Payroll	Direct Deposit	Gilles, Steven	10,286.46	65,525.60
Bill	02/01/2024	Feb 2024 Payroll	Mutual OF Omaha	Coverage Dates PAYroll	55.20	65,580.80
Total 91000 Regular Employees					65,580.80	65,580.80
91002 Overtime-Other Pays						
Bill	02/01/2024	2023 OT	Negrete, Miguel	2023 OT	1,363.46	1,363.46
Total 91002 Overtime-Other Pays					1,363.46	1,363.46
91007 Health Insurance						
Bill	02/01/2024	Feb 2024 Payroll	Mutual OF Omaha	STD/LTD Billing Period Payroll	571.04	571.04
Bill	02/01/2024	Feb 2024 Payroll	Mutual OF Omaha	Coverage Dates PAYroll	83.25	654.29
Total 91007 Health Insurance					654.29	654.29
91013 Employee Benefits						
91013B Dental/Vision						
Bill	02/07/2024	H44345	SDRMA	MArch 2024 Bill	1,942.66	1,942.66
Total 91013B Dental/Vision					1,942.66	1,942.66
Total 91013 Employee Benefits					1,942.66	1,942.66
92001 Supplies and Materia						
Bill	02/07/2024	12/22/23 Bill 7818	US Bank	Home Depot (cleaning supplies)	94.43	94.43
Bill	02/07/2024	12/22/23 Bill 7818	US Bank	WalMart (coffee)	52.96	147.39
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Costco (toilet paper)	73.76	221.15
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Costco (supplies)	85.93	307.08
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Costco (water)	23.96	331.04
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Savemart (coffee)	34.47	365.51
Total 92001 Supplies and Materia					365.51	365.51

Kings Mosquito Abatement District Transaction Detail by Account February 2024

Type	Date	Num	Name	Memo	Amount	Balance
92002 Ag Services & Supp.						
92002C Safety Equip.						
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Wal MArt (ziploc bags)	13.25	13.25
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (chemical resistance gloves)	82.05	95.30
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (chemical resistance gloves)	111.92	207.22
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (respirator wipes)	21.96	229.18
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (chemical resistance gloves)	57.80	286.98
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (eye protection)	83.19	370.17
Total 92002C Safety Equip.					370.17	370.17
Total 92002 Ag Services & Supp.					370.17	370.17
92006 Communications						
92006A Cell						
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Verizon (cell)	133.85	133.85
Total 92006A Cell					133.85	133.85
92006B GPS						
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Verizon (GPS)	1,039.33	1,039.33
Total 92006B GPS					1,039.33	1,039.33
Total 92006 Communications					1,173.18	1,173.18
92007 Telephone						
Bill	02/07/2024	51312	VAST	FEb 2024 Bill	716.19	716.19
Total 92007 Telephone					716.19	716.19
92012 Laundry Services						
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Mission (Uniform)	977.75	977.75
Total 92012 Laundry Services					977.75	977.75
92013 Facility Expenses						
Bill	02/07/2024	12/22/23 Bill 7818	US Bank	Mid COunty Fire	969.47	969.47
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Home Depot (tote)	51.39	1,020.86
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Lowes (microwave)	219.84	1,240.70
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Home Depot (paint)	97.97	1,338.67
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Home Depot (paint, primer, lines)	100.11	1,438.78
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Home Depot (wall clamps)	42.75	1,481.53
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Home Deot (wall anchor)	18.74	1,500.27
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (work out area)	153.57	1,653.84
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (white towels)	19.29	1,673.13
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (bathroom soap)	17.34	1,690.47
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (yard to holder)	27.34	1,717.81
Total 92013 Facility Expenses					1,717.81	1,717.81
92018 Office Expenses						

Kings Mosquito Abatement District Transaction Detail by Account February 2024

Type	Date	Num	Name	Memo	Amount	Balance
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	UPS Store (mail)	42.13	42.13
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Microsoft (Office 365)	62.50	104.63
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Adobe Subscription (Manager Compu...	19.99	124.62
Bill	02/07/2024	12/24/23 Bill 0298	US Bank	Dropbox (ops)	119.88	244.50
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Fee	144.86	389.36
Total 92018 Office Expenses					389.36	389.36
92019 Maintenance-Equi.						
92019A Vehicle R/M						
Bill	02/07/2024	12/22/23 Bill 7146	US Bank	Safelite (windshield)	487.80	487.80
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Walmart (detail spray)	18.75	506.55
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (tail light)	65.41	571.96
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (interiro cleaner)	82.30	654.26
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (transmission fluid)	114.53	768.79
Total 92019A Vehicle R/M					768.79	768.79
92019B Spray System R/M						
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Home Depot (clamp)	7.42	7.42
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Kimball (terminals)	148.66	156.08
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (bilge pumps)	184.84	340.92
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon	-42.84	298.08
Total 92019B Spray System R/M					298.08	298.08
92019D Hand Sprayer Parts						
Bill	02/07/2024	12/22/23 Bill 7146	US Bank	Fix (gasket, seal, carbueator, rings, etc)	487.05	487.05
Total 92019D Hand Sprayer Parts					487.05	487.05
92019F Tires						
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (tire repair kit)	16.08	16.08
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (tire pressure valve stem)	20.37	36.45
Total 92019F Tires					36.45	36.45
Total 92019 Maintenance-Equi.					1,590.37	1,590.37
92023 Fuel/Oil						
92023A Fuel						
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Costco (fuel) 12/7/23	105.30	105.30
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Choniwith Git n GO (gas) 12/18/23	101.91	207.21
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Cgevron (gas) 11/25/23	51.53	258.74
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Costco (fuel) 11/30/23	68.69	327.43
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Costco (fuel) 12/15/23	67.34	394.77
Bill	02/07/2024	94668999	WEX	Fuel	266.77	661.54
Total 92023A Fuel					661.54	661.54
92023 Fuel/Oil - Other						

Kings Mosquito Abatement District Transaction Detail by Account February 2024

Type	Date	Num	Name	Memo	Amount	Balance
Bill	02/07/2024	12/22/23 Bill 0077	US Bank	Millers (Propane)	30.50	30.50
Total 92023 Fuel/Oil - Other					30.50	30.50
Total 92023 Fuel/Oil					692.04	692.04
92027 Memberships						
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (prime)	149.08	149.08
Total 92027 Memberships					149.08	149.08
92037 Professional/Special						
Bill	02/23/2024	Statement	Smith Lozano	Legal Counsel	157.50	157.50
Total 92037 Professional/Special					157.50	157.50
92057 Rents & Leases						
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Clines	48.88	48.88
Total 92057 Rents & Leases					48.88	48.88
92062 Small Tools & Inst.						
Bill	02/07/2024	12/22/23 Bill 7146	US Bank	Home Depot (18 volt battery)	134.73	134.73
Bill	02/07/2024	12/22/23 Bill 7146	US Bank	Home Depot (light)	116.90	251.63
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	Amazon (2 piece socket set)	37.52	289.15
Total 92062 Small Tools & Inst.					289.15	289.15
92090 Travel Expenses						
Bill	02/07/2024	12/22/23 Bill 1842	US Bank	MVCAC Registration	325.00	325.00
Bill	02/07/2024	VCJPA 2024	Frazier, Katlyn	Mileage 185*.67*2	247.90	572.90
Bill	02/07/2024	VCJPA 2024	Frazier, Katlyn	Per diem 74*3	222.00	794.90
Bill	02/07/2024	VCJPA 2024	Cardenas, Hector	Per diem 74*3	222.00	1,016.90
Total 92090 Travel Expenses					1,016.90	1,016.90
92094 Utilities						
92094A Electric						
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	PGE (electric)	212.14	212.14
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	PGE (electric)	1,500.00	1,712.14
Total 92094A Electric					1,712.14	1,712.14
92094B Gas						
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	So Cal Gas (gas)	363.75	363.75
Total 92094B Gas					363.75	363.75
92094C Water Refuse						
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Hanford Utilities	52.52	52.52
Bill	02/07/2024	12/22/23 Bill 69...	US Bank	Hanford Utilities	261.08	313.60

Kings Mosquito Abatement District Transaction Detail by Account February 2024

Type	Date	Num	Name	Memo	Amount	Balance
Total 92094C Water Refuse					313.60	313.60
Total 92094 Utilities					2,389.49	2,389.49
94000 Fixed Assets						
Bill	02/07/2024	577459-020424	Enterprise FM Trust	Lease	9,491.86	9,491.86
Bill	02/23/2024	16/023/2024	City National Bank	Loan Payment	257,520.16	267,012.02
Total 94000 Fixed Assets					267,012.02	267,012.02
TOTAL					348,596.61	348,596.61

KMAD 714025
Expenses by Vendor Detail
February 2024

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>	<u>Balance</u>
Gilles, Steven Bill	02/01/2024	2024 HSA	Employer Contribu...	82-160000A Medical	2,400.00	2,400.00
Total Gilles, Steven					2,400.00	2,400.00
TOTAL					<u>2,400.00</u>	<u>2,400.00</u>

\$348,596.61

Total Bills Paid \$350,996.61



County of Kings
KCFEGL Revenue and Expenditure Audit Trail

Fund: 710425 - Kings Mosq Ad Ins Reserve
Selection Criteria: Transaction Dates: Between Feb 1, 2024 and Feb 29, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Mar 10, 2024 8:10:01 AM

Fund: 710425 - Kings Mosq Ad Ins Reserve

Function: 00 - Not Applicable

Department: 000 - Not Applicable

Budget Unit: 000000 - Not Applicable

Account: 710425 - 91013 - Employee Benefits

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/01/2024	2024	08	056164	01339061 20638	Steven Gilles		2,400.00	0.00	2,400.00	0.00	Steven Gilles 2024 H S A Contr	
Total for Period 08						\$0.00	\$2,400.00	\$0.00	\$2,400.00	\$0.00		(\$2,400.00)
710425 - 91013 Total						\$0.00	\$2,400.00	\$0.00	\$2,400.00	\$0.00		(\$14,400.00)
Budget Unit 000000 Total						\$0.00	\$2,400.00	\$0.00	\$2,400.00	\$0.00		(\$21,409.83)
Department 000 Total						\$0.00	\$2,400.00	\$0.00	\$2,400.00	\$0.00		(\$21,409.83)
Function 00 Total						\$0.00	\$2,400.00	\$0.00	\$2,400.00	\$0.00		(\$21,409.83)
Fund 710425 Total						\$0.00	\$2,400.00	\$0.00	\$2,400.00	\$0.00		(\$21,409.83)



County of Kings
KCFEGL Revenue and Expenditure Audit Trail

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Feb 1, 2024 and Feb 29, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Mar 10, 2024 8:10:01 AM

Fund: 800070 - Kings Mosquito Abatement

Function: 00 - Not Applicable

Department: 000 - Not Applicable

Budget Unit: 000000 - Not Applicable

Account: 800070 - 91000 - Regular Employees

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/05/2024	2024	08	02/2024 PAYROLL	01339227 20635	Barcellos Aaron		5,372.22	0.00	5,372.22	0.00	Barcellos Aaron 02/2024 Payrol	
02/05/2024	2024	08	02/2024 PAYROLL	01339235 20637	Cavanagh Michael		12,105.39	0.00	12,105.39	0.00	Cavanagh Michael 02/2024 Payrol	
02/05/2024	2024	08	02/2024 PAYROLL	01339274 20661	Kings Federal Credit Union		800.00	0.00	800.00	0.00	Kings Federal C 02/2024 Frazie	
02/05/2024	2024	08	02/2024 PAYROLL	01339274 20661	Kings Federal Credit Union		830.00	0.00	830.00	0.00	Kings Federal C 02/2024 Barcel	
02/05/2024	2024	08	02/2024 PAYROLL	01339274 20661	Kings Federal Credit Union		10,286.46	0.00	10,286.46	0.00	Kings Federal C 02/2024 Gilles	
02/05/2024	2024	08	02/2024 PAYROLL	01339247 21358	Damiani Christopher		5,712.34	0.00	5,712.34	0.00	Damiani Christo 02/2024 Payrol	
02/05/2024	2024	08	02/2024 PAYROLL	01339254 25035	Frazier Katlyn		5,889.69	0.00	5,889.69	0.00	Frazier Katlyn 02/2024 Payroll	
02/05/2024	2024	08	02/2024 PAYROLL	01339252 26639	Felix Ignacio		5,621.71	0.00	5,621.71	0.00	Felix Ignacio 02/2024 Payroll	
02/05/2024	2024	08	02/2024 PAYROLL	01339292 27809	Mutual of Omaha		55.20	0.00	55.20	0.00	Mutual of Omaha 02/2024 Payrol	
02/05/2024	2024	08	02/2024 PAYROLL	01339293 31647	Negrete Miguel		4,786.27	0.00	4,786.27	0.00	Negrete Miguel 02/2024 Payroll	
02/05/2024	2024	08	02/2024 PAYROLL	01339326 35968	Victor Cuevas		4,555.67	0.00	4,555.67	0.00	Victor Cuevas 02/2024 Payroll	
02/05/2024	2024	08	02/2024 PAYROLL	01339268 V006274	Internatiional City Management Association		25.00	0.00	25.00	0.00	Internatiional 02/2024 Felix	
02/05/2024	2024	08	02/2024 PAYROLL	01339268 V006274	Internatiional City Management Association		50.00	0.00	50.00	0.00	Internatiional 02/2024 Damiani	



County of Kings
KCFEGL Revenue and Expenditure Audit Trail

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Feb 1, 2024 and Feb 29, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Mar 10, 2024 8:10:01 AM

02/05/2024	2024	08	02/2024 PAYROLL	01339268	V006274	Internatiional City Management Association	200.00	0.00	200.00	0.00	Internatiional 02/2024 Cuevas	
02/05/2024	2024	08	02/2024 PAYROLL	01339268	V006274	Internatiional City Management Association	325.00	0.00	325.00	0.00	Internatiional 02/2024 Barcell	
02/05/2024	2024	08	02/2024 PAYROLL	01339268	V006274	Internatiional City Management Association	325.00	0.00	325.00	0.00	Internatiional 02/2024 Frazier	
02/05/2024	2024	08	02/2024 PAYROLL	01339268	V006274	Internatiional City Management Association	500.00	0.00	500.00	0.00	Internatiional 02/2024 Cardena	
02/05/2024	2024	08	02/2024 PAYROLL	01339231	V006607	Cardenas Hector	8,140.85	0.00	8,140.85	0.00	Cardenas Hector 02/2024 Payrol	
02/07/2024	2024	08	JV19795	JE021201	N/A..N/A		0.00	1,398.63	(1,398.63)	0.00	Kings Federal / 20661	
02/07/2024	2024	08	JV19795	JE021201	N/A..N/A		0.00	1,825.62	(1,825.62)	0.00	Kings Federal / 20661	
Total for Period 08							\$0.00	\$65,580.80	\$3,224.25	\$62,356.55	\$0.00	(\$62,356.55)
800070 - 91000 Total							\$0.00	\$65,580.80	\$3,224.25	\$62,356.55	\$0.00	(\$4,822,487.16)

Account: 800070 - 91001 - Extra Help

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/07/2024	2024	08	JV19795	JE021201	N/A..N/A		1,398.63	0.00	1,398.63	0.00	Kings Federal / 20661	
02/07/2024	2024	08	JV19795	JE021201	N/A..N/A		1,825.62	0.00	1,825.62	0.00	Kings Federal / 20661	
Total for Period 08							\$0.00	\$3,224.25	\$0.00	\$3,224.25	\$0.00	(\$3,224.25)
800070 - 91001 Total							\$0.00	\$3,224.25	\$0.00	\$3,224.25	\$0.00	(\$1,597,939.82)

Account: 800070 - 91002 - Special Pays

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/01/2024	2024	08	2023 OT	01339058	31647 Negrete Miguel		1,363.46	0.00	1,363.46	0.00	Negrete Miguel 2023 OT	
Total for Period 08							\$0.00	\$1,363.46	\$0.00	\$1,363.46	\$0.00	(\$1,363.46)
800070 - 91002 Total							\$0.00	\$1,363.46	\$0.00	\$1,363.46	\$0.00	(\$40,321.03)



**County of Kings
KCFEGL Revenue and Expenditure Audit Trail**

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Feb 1, 2024 and Feb 29, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Mar 10, 2024 8:10:01 AM

Account: 800070 - 91007 - Health Insurance

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/05/2024	2024	08	02/2024 PAYROLL	01339292	27809 Mutual of Omaha		83.25	0.00	83.25	0.00	Mutual of Omaha 02/2024 Payrol	
02/05/2024	2024	08	02/2024 PAYROLL	01339292	27809 Mutual of Omaha		571.04	0.00	571.04	0.00	Mutual of Omaha 02/2024 Payrol	
Total for Period 08						\$0.00	\$654.29	\$0.00	\$654.29	\$0.00		(\$654.29)
800070 - 91007 Total						\$0.00	\$654.29	\$0.00	\$654.29	\$0.00		(\$46,933.36)

Account: 800070 - 91013 - Employee Benefits

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/07/2024	2024	08	H33345	01339579	20507 SDRMA		1,942.66	0.00	1,942.66	0.00	SDRMA H44345	
Total for Period 08						\$0.00	\$1,942.66	\$0.00	\$1,942.66	\$0.00		(\$1,942.66)
800070 - 91013 Total						\$0.00	\$1,942.66	\$0.00	\$1,942.66	\$0.00		(\$1,808,962.95)

Account: 800070 - 92001 - Supplies & Materials

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		365.51	0.00	365.51	0.00	US Bank 12/22/23 Stmt 2399	
Total for Period 08						\$0.00	\$365.51	\$0.00	\$365.51	\$0.00		(\$365.51)
800070 - 92001 Total						\$0.00	\$365.51	\$0.00	\$365.51	\$0.00		(\$11,181.45)

Account: 800070 - 92002 - Ag Services & Supplies

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		370.17	0.00	370.17	0.00	US Bank 12/22/23 Stmt 2399	
Total for Period 08						\$0.00	\$370.17	\$0.00	\$370.17	\$0.00		(\$370.17)
800070 - 92002 Total						\$0.00	\$370.17	\$0.00	\$370.17	\$0.00		(\$3,726,207.04)

Account: 800070 - 92006 - Communications

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		1,173.18	0.00	1,173.18	0.00	US Bank 12/22/23 Stmt	



**County of Kings
KCFEGL Revenue and Expenditure Audit Trail**

Fund: 800070 - Kings Mosquito Abatement
 Selection Criteria: Transaction Dates: Between Feb 1, 2024 and Feb 29, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Mar 10, 2024 8:10:01 AM

											2399	
Total for Period 08					\$0.00	\$1,173.18	\$0.00	\$1,173.18	\$0.00		(\$1,173.18)	
800070 - 92006 Total					\$0.00	\$1,173.18	\$0.00	\$1,173.18	\$0.00		(\$81,906.74)	
Account: 800070 - 92007 - Telephone												
Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/07/2024	2024	08	51312	01339589	V003943 Vast Networks		716.19	0.00	716.19	0.00	Vast Networks 51312	
Total for Period 08					\$0.00	\$716.19	\$0.00	\$716.19	\$0.00		(\$716.19)	
800070 - 92007 Total					\$0.00	\$716.19	\$0.00	\$716.19	\$0.00		(\$43,742.15)	
Account: 800070 - 92012 - Laundry Services												
Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		977.75	0.00	977.75	0.00	US Bank 12/22/23 Stmt 2399	
Total for Period 08					\$0.00	\$977.75	\$0.00	\$977.75	\$0.00		(\$977.75)	
800070 - 92012 Total					\$0.00	\$977.75	\$0.00	\$977.75	\$0.00		(\$75,394.17)	
Account: 800070 - 92013 - Facility												
Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		1,717.81	0.00	1,717.81	0.00	US Bank 12/22/23 Stmt 2399	
Total for Period 08					\$0.00	\$1,717.81	\$0.00	\$1,717.81	\$0.00		(\$1,717.81)	
800070 - 92013 Total					\$0.00	\$1,717.81	\$0.00	\$1,717.81	\$0.00		(\$76,550.53)	
Account: 800070 - 92018 - Office Equipment & Supplies												
Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		389.36	0.00	389.36	0.00	US Bank 12/22/23 Stmt 2399	
Total for Period 08					\$0.00	\$389.36	\$0.00	\$389.36	\$0.00		(\$389.36)	
800070 - 92018 Total					\$0.00	\$389.36	\$0.00	\$389.36	\$0.00		(\$73,565.41)	
Account: 800070 - 92019 - Maintenance - Equipment												
Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance



County of Kings
KCFEGL Revenue and Expenditure Audit Trail

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Feb 1, 2024 and Feb 29, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Mar 10, 2024 8:10:01 AM

02/07/2024	2024	08	JV19795	JE021201	N/A..N/A		0.00	8,140.28	(8,140.28)	0.00	Target / 21189
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726	US Bank	1,590.37	0.00	1,590.37	0.00	US Bank 12/22/23 Stmt 2399

Total for Period 08 **\$0.00** **\$1,590.37** **\$8,140.28** **(\$6,549.91)** **\$0.00** **\$6,549.91**

800070 - 92019 Total **\$0.00** **\$1,590.37** **\$8,140.28** **(\$6,549.91)** **\$0.00** **(\$164,960.41)**

Account: 800070 - 92023 - Fuel And Oil

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/07/2024	2024	08	94668999	01339592	29511 WEX		266.77	0.00	266.77	0.00	WEX 94668999	
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		425.27	0.00	425.27	0.00	US Bank 12/22/23 Stmt 2399	

Total for Period 08 **\$0.00** **\$692.04** **\$0.00** **\$692.04** **\$0.00** **(\$692.04)**

800070 - 92023 Total **\$0.00** **\$692.04** **\$0.00** **\$692.04** **\$0.00** **(\$365,274.59)**

Account: 800070 - 92027 - Memberships

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		149.08	0.00	149.08	0.00	US Bank 12/22/23 Stmt 2399	

Total for Period 08 **\$0.00** **\$149.08** **\$0.00** **\$149.08** **\$0.00** **(\$149.08)**

800070 - 92027 Total **\$0.00** **\$149.08** **\$0.00** **\$149.08** **\$0.00** **(\$73,170.69)**

Account: 800070 - 92037 - Prof & Spec Services

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/01/2024	2024	08	056167	01339057	38462 Lozano Smith		157.50	0.00	157.50	0.00	Lozano Smith 2197337	

Total for Period 08 **\$0.00** **\$157.50** **\$0.00** **\$157.50** **\$0.00** **(\$157.50)**

800070 - 92037 Total **\$0.00** **\$157.50** **\$0.00** **\$157.50** **\$0.00** **(\$131,016.70)**

Account: 800070 - 92057 - Rents & Leases - Equipmt

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		48.88	0.00	48.88	0.00	US Bank 12/22/23 Stmt 2399	

Total for Period 08 **\$0.00** **\$48.88** **\$0.00** **\$48.88** **\$0.00** **(\$48.88)**

800070 - 92057 Total **\$0.00** **\$48.88** **\$0.00** **\$48.88** **\$0.00** **(\$15,908.95)**



**County of Kings
KCFEGL Revenue and Expenditure Audit Trail**

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Feb 1, 2024 and Feb 29, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Mar 10, 2024 8:10:01 AM

Account: 800070 - 92062 - Small Tools & Instruments

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		289.15	0.00	289.15	0.00	US Bank 12/22/23 Stmt 2399	
Total for Period 08						\$0.00	\$289.15	\$0.00	\$289.15	\$0.00		(\$289.15)
800070 - 92062 Total						\$0.00	\$289.15	\$0.00	\$289.15	\$0.00		(\$10,344.32)

Account: 800070 - 92090 - Travel

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/07/2024	2024	08	VCJPA 2024 MILEA	01339560	25035 Frazier Katlyn		247.90	0.00	247.90	0.00	Frazier Katlyn VCJPA 2024 Mile	
02/07/2024	2024	08	VCJPA 2024 PER D	01339560	25035 Frazier Katlyn		222.00	0.00	222.00	0.00	Frazier Katlyn VCJPA 2024 Per	
02/07/2024	2024	08	VCJPA 2024 PER D	01339551	V006607 Cardenas Hector		222.00	0.00	222.00	0.00	Cardenas Hector VCJPA 2024 Per	
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		325.00	0.00	325.00	0.00	US Bank 12/22/23 Stmt 2399	
Total for Period 08						\$0.00	\$1,016.90	\$0.00	\$1,016.90	\$0.00		(\$1,016.90)
800070 - 92090 Total						\$0.00	\$1,016.90	\$0.00	\$1,016.90	\$0.00		(\$21,708.38)

Account: 800070 - 92094 - Utilities

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/08/2024	2024	08	12/22/23 STMT 23	01339588	20726 US Bank		2,389.49	0.00	2,389.49	0.00	US Bank 12/22/23 Stmt 2399	
Total for Period 08						\$0.00	\$2,389.49	\$0.00	\$2,389.49	\$0.00		(\$2,389.49)
800070 - 92094 Total						\$0.00	\$2,389.49	\$0.00	\$2,389.49	\$0.00		(\$128,692.49)

Account: 800070 - 94000 - Equipment

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
02/07/2024	2024	08	577459-020424	01339558	36817 Enterprise FM Trust		9,491.86	0.00	9,491.86	0.00	Enterprise FM T 577459-020424	
02/07/2024	2024	08	JV19795	JE021201	N/A..N/A		8,140.28	0.00	8,140.28	0.00	Target / 21189	



County of Kings
KCFEGL Revenue and Expenditure Audit Trail

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Feb 1, 2024 and Feb 29, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on Mar 10, 2024 8:10:01 AM

02/23/2024	2024	08	JV19990	JE021411	N/A..N/A	257,520.16	0.00	257,520.16	0.00	Wire Transfer	
Total for Period 08						\$0.00	\$275,152.30	\$0.00	\$275,152.30	\$0.00	(\$275,152.30)
800070 - 94000 Total						\$0.00	\$275,152.30	\$0.00	\$275,152.30	\$0.00	(\$2,080,874.63)
Budget Unit 000000 Total						\$0.00	\$359,961.14	\$11,364.53	\$348,596.61	\$0.00	(\$35,890,731.28)
Department 000 Total						\$0.00	\$359,961.14	\$11,364.53	\$348,596.61	\$0.00	(\$35,890,731.28)
Function 00 Total						\$0.00	\$359,961.14	\$11,364.53	\$348,596.61	\$0.00	(\$35,890,731.28)
Fund 800070 Total						\$0.00	\$359,961.14	\$11,364.53	\$348,596.61	\$0.00	(\$35,890,731.28)
Total for Report						\$0.00	\$362,361.14	\$11,364.53	\$350,996.61	\$0.00	(\$39,037,026.23)

MINUS

Journal Entry Prior month - \$11,364.53

\$ 348,596.61

Account 800070 \$348,596.61

Account 7100425 \$2,400.00

Total Feb. 2024 Bills to approve \$350,996.61

Agenda Item 3

3. Policy Update

The Board will review and consider amending the following policies:

- A. Expense Authorization
- B. Sick Leave

Supporting Information:

- Expense Authorization amendment would reflect the past practice of allowing the District Manager to authorize expenditures within each budget line item without seeking pre-approval from the Board.
- Sick Leave amendment is required due to newly enacted legislation. The new policy is written to avoid the necessity of future amendments as state laws change.

Kings Mosquito Abatement District

POLICY HANDBOOK

POLICY TITLE: Expense Authorization

POLICY NUMBER: 3135

3135.1 The District Manager is authorized to make purchases, or incur expenses on the Districts behalf, in the furtherance of the District's mission to protect public health. Budgeted line items may not be exceeded without Board approval and shall be in conformance with prior Board action and/or authorizations.

~~All purchases made for the District by staff shall be authorized by the District Manager and shall be in conformance with the approved District budget.~~

3135.1.12 All purchases made for the District by staff require prior authorization by the District Manager and shall be in conformance with the approved District budget.

~~Any commitment of District funds for a purchase or expense greater than \$1,000.00 shall first be submitted to the Board of Trustees for approval if such purchase was not specifically approved in the current fiscal year's budget, or shall be in conformance with prior Board action and/or authorizations.~~

3135.3 A "petty cash" fund shall be maintained in the District office having a balance-on-hand maximum of \$250.00.

3135.3.1 Petty cash may be advanced to District staff or Trustees upon their request and the execution of a receipt for same, for the purpose of procuring item(s) or service(s) appropriately relating to District business. After said item(s) or service(s) have been obtained, a receipt for same shall be submitted to the District Manager and any remaining advanced funds shall be returned.

3135.3.2 No personal checks shall be cashed in the petty cash fund.

3135.3.3 The petty cash fund shall be included in the District's annual independent accounting audit.

3135.4 Whenever employees or Trustees of the District incur "out-of-pocket" expenses for item(s) or service(s) appropriately relating to District business as verified by valid receipts, said expended cash shall be reimbursed upon request from the District's petty cash fund or by

Policy Effective: March 13, 2013

Revised: March 21, 2024

warrant request if needed. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the District Manager prior to remuneration.

Kings Mosquito Abatement District

POLICY HANDBOOK

POLICY TITLE: Sick Leave
POLICY NUMBER: 2040

2040.1 This policy shall apply to all employees.

2040.2 Sick leave is defined as absence from work due to illness, non-industrial injury, or quarantine due to exposure to a contagious disease; diagnosis, care or treatment of an existing health condition of, or preventive care for, an employee or an employee's family member and, for an employee who is a victim of domestic violence, sexual assault, or stalking, time off from work for the purposes described in subdivision (c) of Section 230 and subdivision (a) of Section 230.1 of the Labor Code. In addition, dentist and doctor appointments and prescribed sickness prevention measures shall be subject to sick leave if prior notice is provided to the District Manager, or supervisor, and he/she issues approval for the requested time off.

2040.2.1 Up to three (3) days of sick leave may be granted to an employee in the event of death in the employee's family. Time off in excess of 3 days may be granted at the discretion of the District Manager.

2040.3 Family member means any of the following:

2040.3.1 A child, which for the purposes of this policy means a biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stands in loco parentis. This definition of a child is applicable regardless of age or dependency status.

2040.3.2 A biological, adoptive or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or a person who stood in loco parentis when the employee was a minor child.

2040.3.3 A spouse.

2040.3.4 A registered domestic partner.

2040.3.5 A grandchild.

2040.3.6 A sibling

Policy Effective: June 12, 2013

Revised February 11, 2015
Revised March 21, 2024

2040.4 Sick leave is not a privilege that an employee may use at his/her discretion, but shall be allowed only in case of actual necessity (for the purposes set forth in 2040.2) of the employee, or his/her family member (as defined in 2040.3)

2040.5 Rates of Accrual:

2040.5.1 Temporary or seasonal employees, as defined in Policy 2080, who work 30 or more days in a year shall be entitled to accrue and use paid sick leave in accordance with state law. ~~Sick leave for eligible temporary or seasonal employees shall accrue at the rate of (1) hour for every thirty hours worked and accrual of sick leave shall be capped at 6 days or 48 hours.~~

2040.5.2 Full-time employees, as defined in Policy 2080, shall accrue sick leave at the rate of (1) working day (8 hours) per month beginning at the commencement of full-time employment.

2040.6 Employees shall be entitled to use accrued sick leave after completing three (3) months of employment.

~~**2040.6.1** Temporary or seasonal employees shall be limited to the use of no more than 24 hours or 3 days in each year.~~

2040.7 In order to receive compensation while on sick leave, the employee shall notify the District Manager, or supervisor, prior to the time for beginning the regular ~~work day~~workday, or as soon thereafter as practical.

2040.8 Time missed from work resulting from sick leave is subject to verification. The District will not request, and the employee should not provide, protected medical information.

2040.9 Unused sick leave is forfeited upon termination of employment for any reason other than retirement.

2040.9.1 Upon retirement, accumulated unused sick leave is added to the total years of service time of the employee at the rate prescribed in the contract between the District and CalPers.

2040.9.2 If an employee separates from employment and is rehired within one year from the date of separation, previously accrued and unused paid sick days shall be reinstated. The employee shall be entitled to use those previously accrued and unused paid sick days and to accrue additional paid day upon rehiring.

2040.9.3 The term "spouse" is not defined in the legislation mandating kin care, but presumably applies only to an individual to whom the employee is legally married.

2040.10 An employee may be subject to disciplinary action for misuse or abuse of sick leave, including seeking a claim of entitlement without meeting the requirements of this policy.

Agenda Item 4

4. **CSDA Loan Payment**

The Board will review interest payments on the CSDA construction loan and consider an early pay-off of the loan.

Supporting Information:

As discussed at the last meeting, an early payoff of the CSDA construction loan could lead to substantial savings. However, we are still waiting for FEMA to finalize our request, which is still under environmental review.

LEASE AGREEMENT #16-023 DATED: February 1, 2017

EXHIBIT "B"

RENTAL PAYMENT SCHEDULE

PMT #	Due Date	Rental Payment	To Principal	To Interest	Prepayment Option
1	2/24/18	\$257,520.16	\$157,320.16	100,200.00	
2	2/24/19	257,520.16	162,574.65	94,945.51	
3	2/24/20	257,520.16	168,004.65	89,515.51	
4	2/24/21	257,520.16	173,616.00	83,904.16	
5	2/24/22	257,520.16	179,414.78	78,105.38	
6	2/24/23	257,520.16	185,407.23	72,112.93	
7	2/24/24	257,520.16	191,599.83	65,920.33	1,817,703.95
8	2/24/25	257,520.16	197,999.27	59,520.89	1,615,744.70
9	2/24/26	257,520.16	204,612.44	52,907.72	1,407,040.01
10	2/24/27	257,520.16	211,446.50	46,073.66	1,191,364.58
11	2/24/28	257,520.16	218,508.81	39,011.35	968,485.59
12	2/24/29	257,520.16	225,807.00	31,713.16	738,162.45
13	2/24/30	257,520.16	233,348.96	24,171.20	500,146.51
14	2/24/31	257,520.16	241,142.81	16,377.35	254,180.85
15	2/24/32	257,520.16	249,196.91	8,323.25	0.00
TOTALS:		<u>\$3,862,802.40</u>	<u>\$3,000,000.00</u>	<u>\$862,802.40</u>	

B-1

Paying off construction loan, \$1.8 million, in Feb 2024 saves approximately \$278,000 in interest costs.

Agenda Item 5

5. **Aerial Application Costs**

The Board will review and consider the aerial application costs associated with the state emergency response.

Supporting Information: The applicator, Lakeland Dusters, was hired by the state contractor, VDCI (Vector Control Disease International), to perform aerial larvicide/adulticide operations associated with the state/county emergency response. Lakeland Dusters completed flights for Kings MAD and Tulare MAD. Unfortunately, due to an application error and contract language, Lakeland Dusters was never paid for the work performed. The total cost for applications completed for KMAD was \$42,600.

Agenda Items 6 & 7

6. Board Member Reports

On their own initiative, Board members may make a brief announcement or a brief report on their own activities. They may ask questions for clarification, make a referral to staff or take action to have staff place a matter of business on future agendas.

7. Manager's Report

The District Manager will provide a report on recent District activities.

General Updates:

- FEMA
- Winter projects
- MVCAC Conference Report
- District access to Kings County Financial Enterprise system
- Solar Power for facility

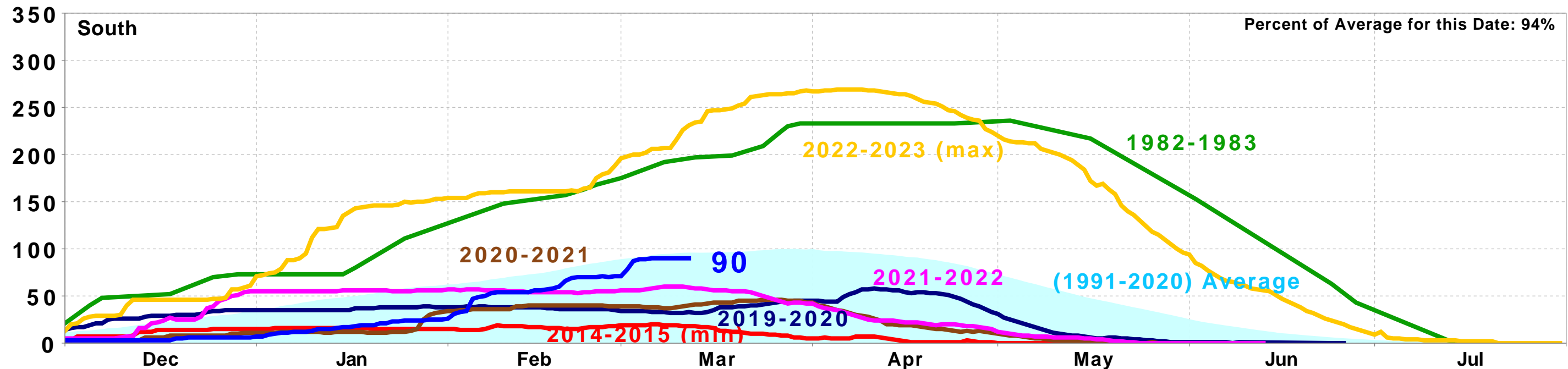
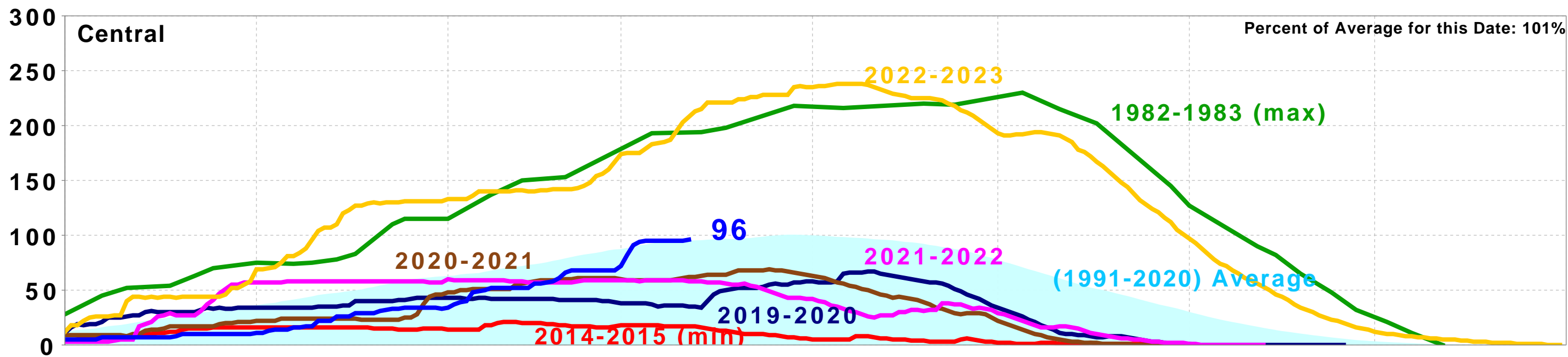
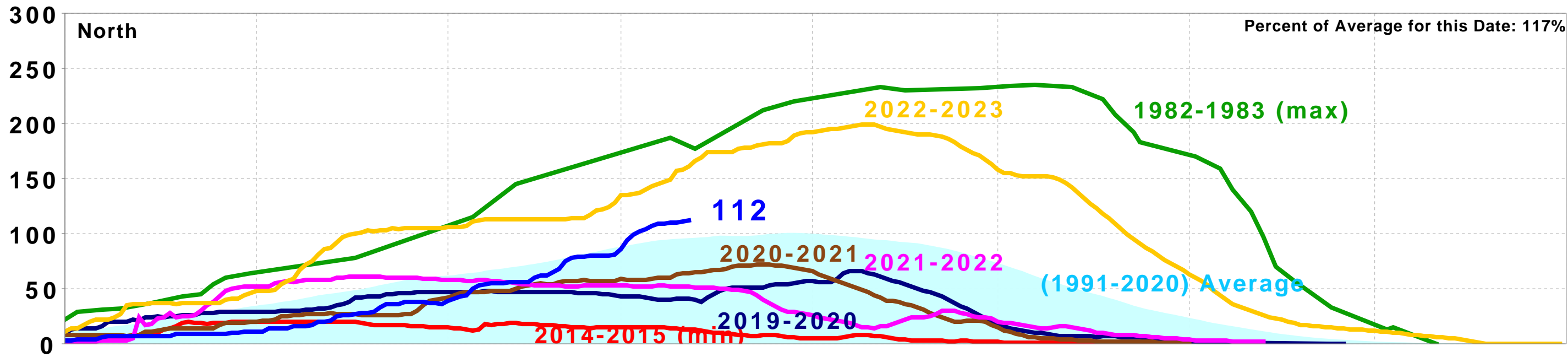
Financial Reports:

- Performance Budget
- Revenue Realization
 - Revenue to date: \$2,240,161.54
 - Expenses to date: \$2,537,455.23
 - General Fund Reserve: \$3,201,258.71
 - Total Cash: \$3,938,730.35

Pinnacle Report:

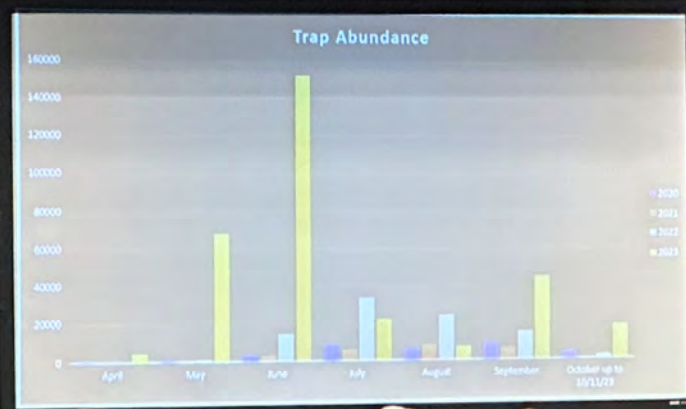
- July- Feb: Presented if available.
- Current KFCU Balance: Presented if available.

California Snow Water Content, March 12, 2024, Percent of April 1 Average



Statewide Percent of April 1: 99%

Statewide Percent of Average for Date: 104%



Powering your energy solutions

We analyze, finance, install, operate and optimize energy – finding the right balance between what's good for your organization and the planet we share.



Energy Efficiency Solutions

Lower utility and maintenance costs, increase equipment life, reduce production downtime and improve comfort, safety and productivity.



Solar and Energy Storage

Decrease reliance on grid energy, reduce electricity costs and demand spend and operate in a more sustainable way by leveraging your roof, parking lot or land to generate and store renewable energy.



Energy Load Management

Leverage underutilized flexibility in the energy your organization uses, creates and stores by harnessing our expertise in identifying the most revenue-generating opportunities for energy.

Why Centrica Business Solutions?

- ✓ We help organizations find opportunity in a changing world by helping to build sustainable businesses
- ✓ Ability to combine the expertise of our people with products, technology and services to develop long-term energy strategies
- ✓ Broad portfolio of energy services and solutions that improve efficiency, increase resilience and reduce carbon emissions

5GW

flexible assets
under management

18.2bn

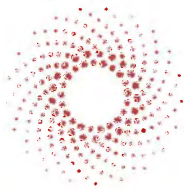
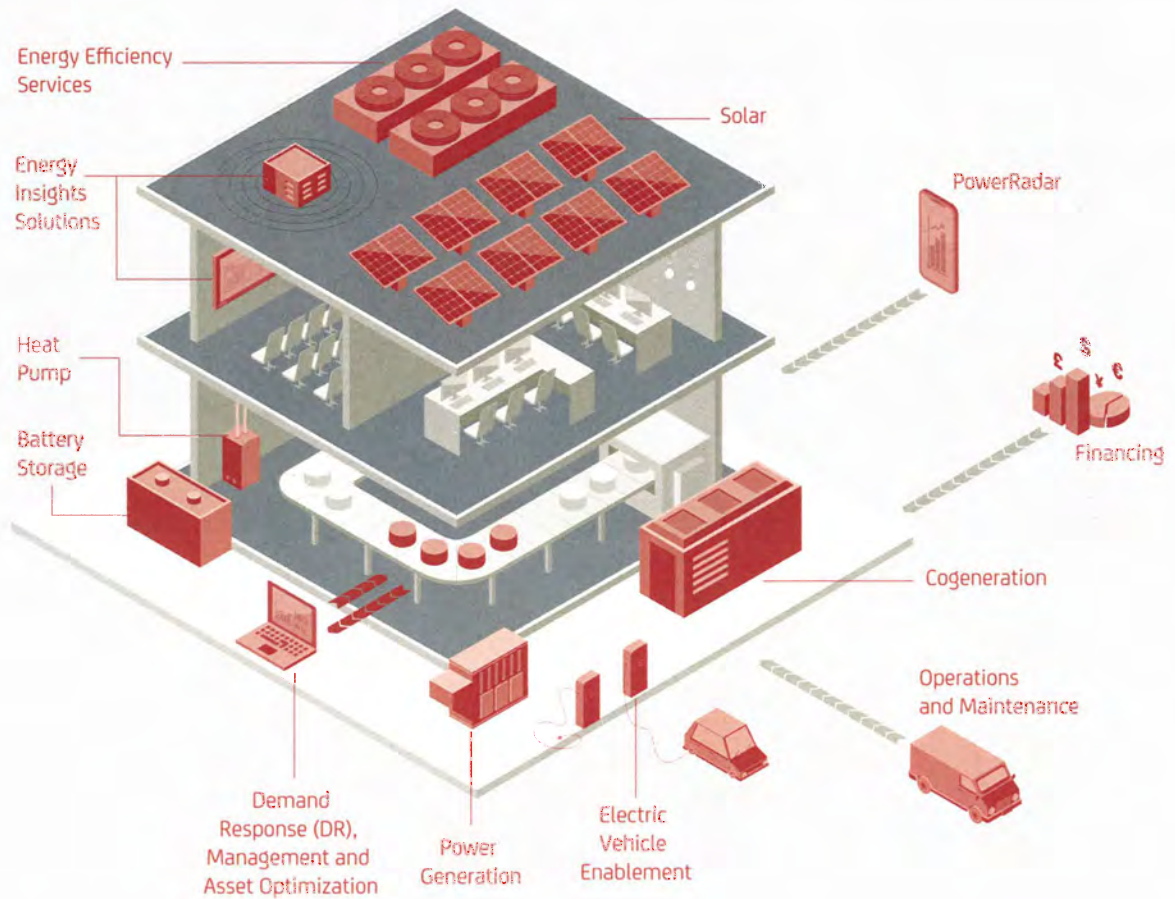
data points
measured monthly

6400

customer
sites globally

300+

GWh clean energy
generated by solar
installations



Powering Performance

Improving efficiency, reducing costs, and generating revenue

Our multi-skilled, highly experienced teams provide expert guidance on how to get the most from your energy. We can help you to reduce energy usage, become more efficient, unlock long-term savings and get spend predictability.



Powering Resilience

Safeguarding your organization from risks and grid interruptions

Our energy solutions, full lifecycle support and flexible commercial financing options protect you from grid supply interruptions and safeguard you from commercial, regulatory and market risks



Powering Sustainability

Accelerating your journey to a low-carbon future

We can help you to develop low-carbon energy strategies, reduce your carbon emissions, deliver energy conservation initiatives, and make the switch to renewable energy sources, so you can build a more sustainable business.

Centrica Business Solutions is part of Centrica plc. Centrica is a leading international energy services and solutions provider. Our business is founded on a 200-year heritage of serving people. We are focused on satisfying the changing needs of our customers, while enabling the transition to a lower-carbon future.



centricabusinesssolutions.com

Kings Mosquito Abatement District

Fiscal Year 2023-2024

Monthly Budget Report

Month Ending - Feb 2024

REVENUE REALIZATION

<u>Description</u>	<u>Estimated Revenue</u>	<u>Months Receipts</u>	<u>YTD</u>	<u>%</u>
Property Taxes	\$ 2,800,000.00	\$ -	\$ 1,836,762.14	66%
RDA	\$ 300,000.00	\$ -	\$ 355,040.42	118%
Interest on Current Deposits	\$ 13,000.00	\$ -	\$ 28,154.61	217%
Aid-Other Gov't Agencies	\$ 23,000.00	\$ -	\$ 3,347.19	15%
Navy Contract	\$ -	\$ -	\$ -	
Weed Control	\$ 6,000.00	\$ -	\$ -	
Other	\$ 35,000.00	\$ -	\$ 16,857.18	48%
Revenue Realized	\$ 3,177,000.00	\$ -	\$ 2,240,161.54	71%

YTD EXPENSES		BUDGET	
\$	(2,904,514.93)	\$	3,468,476.30

ACCOUNT SUMMARY

<u>Description</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expenses</u>	<u>Ending Balance</u>
Cash in Treasury	\$ 3,201,258.71	\$ -	\$ (348,596.61)	\$ 2,881,910.15
Imprest Cash	\$ 250.00			
710420 Cap. Imp. Revenue	\$ 140,773.43			
710425 Ins. Reserve	\$ 81,974.11			
710430 Post Retirement	\$ 107,651.27			
CCVCJPA Fund	\$ 221,120.11			
Kings Federal Credit Union	\$ 183,302.72			
Total Cash	\$ 3,616,981.79			

Feb Actual Balance		Prior Month Info	
\$	3,193,961.21	Jan Warrants	
\$	36,545.55	\$	(7,297.50)
Feb Warrants		Jan Vouchers	
\$	-	\$	-
Feb Vouchers		Voiced Checks/Error	
\$	-	\$	360.00

**Kings Mosquito Abatement District
Budget Review**

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Thru 3/15/24	YTD %
Revenues					
Property Taxes	\$ 2,833,626.94	\$ 2,951,153.36	\$ 3,010,176.42	\$ 1,836,762.14	61.0%
RDA	\$ 377,611.43	\$ 430,030.89	\$ 430,030.89	\$ 355,040.42	82.6%
Aid form Other Government Agency	\$ 24,823.18	\$ 21,160.45	\$ 21,160.45	\$ 3,347.19	15.8%
Interest Income	\$ 19,615.21	\$ 52,581.98	\$ 53,633.61	\$ 28,154.61	52.5%
Miscellaneous	\$ 77,231.97	\$ 13,093.44	\$ 13,093.44	\$ 16,857.18	128.7%
Subtotal of Revenue	\$ 3,332,908.73	\$ 3,468,020.12	\$ 3,528,094.81	\$ 2,240,161.54	63.5%
Salaries and Benefits					
91000 Regular Employees	\$ 707,707.69	\$ 907,062.80	\$ 953,964.00	\$ 626,019.41	65.6%
91001 Extra Help	\$ 283,809.18	\$ 325,067.69	\$ 438,450.00	\$ 332,415.36	75.8%
91002 Overtime-Other Pays	\$ 730.07	\$ 4,950.21	\$ 18,732.12	\$ 19,211.25	102.6%
91005 Retirement	\$ 135,321.12	\$ 158,982.78	\$ 182,845.77	\$ 113,385.73	62.0%
CalPERS UAL	\$ 13,186.00	\$ 24,984.00	\$ -	\$ -	
91007 Health Insurance	\$ 6,588.16	\$ 7,929.94	\$ 7,907.00	\$ 5,360.82	67.8%
91010 Ins. - Workers Comp.	\$ 52,849.00	\$ 48,326.00	\$ 50,749.00	\$ 50,749.00	100.0%
91011 Unemployment Insurance	\$ 14,163.83	\$ 15,443.05	\$ 13,454.00	\$ 6,722.18	50.0%
91013 Employee Benefits	\$ 349,316.29	\$ 312,980.39	\$ 329,920.35	\$ 262,109.99	79.4%
7801 Account	\$ 2,400.00	\$ 2,400.00	\$ -	\$ -	
Kings Federal Account Claims Cost	\$ 407,410.52	\$ 317,469.05	\$ -	\$ 245,000.00	
Fairmont Reimbursement	\$ (72,378.19)	\$ (21,718.65)	\$ -	\$ -	
5060 Account	\$ 11,883.96	\$ 14,829.99	\$ -	\$ 17,109.99	
Subtotal of Salaries and Benefits	\$ 1,563,671.34	\$ 1,805,726.86	\$ 1,996,022.24	\$ 1,415,973.74	70.9%
Services and Supplies					
92002 Ag Services and Supplies	\$ 495,859.51	\$ 936,796.99	\$ 704,462.06	\$ 710,973.14	100.9%
92006 Communication	\$ 13,996.90	\$ 23,127.30	\$ 27,000.00	\$ 14,480.61	53.6%
92007 Telephone	\$ 10,016.71	\$ 8,439.70	\$ 9,000.00	\$ 6,400.63	71.1%
92012 Laundry Services	\$ 13,444.85	\$ 17,493.31	\$ 20,500.00	\$ 13,728.78	67.0%
92013 Facility Expenses	\$ 4,924.67	\$ 9,084.67	\$ 9,000.00	\$ 15,170.78	168.6%
Normal Facility				\$ 10,056.95	
Work Out				\$ 5,199.51	
92014 Insurance	\$ 52,339.00	\$ 53,944.00	\$ 68,567.00	\$ 70,887.00	103.4%
92019 Maintenance Equipment	\$ 18,339.90	\$ 26,600.95	\$ 28,000.00	\$ 18,449.64	65.9%
Maintenance Lease Body Work	\$ 18,339.90	\$ 6,151.24	\$ -	\$ -	
92023 Fuel/Oil	\$ 59,223.06	\$ 80,959.73	\$ 150,000.00	\$ 70,854.93	47.2%
92027 Memberships	\$ 12,227.53	\$ 14,124.08	\$ 15,100.00	\$ 12,049.08	79.8%
92018 Office Expenses	\$ 15,273.65	\$ 20,957.44	\$ 22,500.00	\$ 14,910.94	66.3%
92037 Professional/Special Services	\$ 27,042.24	\$ 18,416.10	\$ 36,250.00	\$ 12,027.56	33.2%
92048 Consultation Expenses	\$ -	\$ -	\$ 1,500.00	\$ -	0.0%
92001 Supplies and Materials	\$ 1,771.59	\$ 2,700.37	\$ 5,500.00	\$ 1,714.10	31.2%
92056 Advertising	\$ 1,328.37	\$ 426.14	\$ 5,000.00	\$ 707.85	14.2%
92057 Rents and Leases	\$ 2,725.43	\$ 2,757.76	\$ 3,655.00	\$ 4,800.82	131.3%
92062 Small Tools and Instruments	\$ 1,317.33	\$ 2,031.24	\$ 4,000.00	\$ 3,064.96	76.6%
92063 Special Dept. Exp.	\$ 4,632.76	\$ 5,968.63	\$ 3,500.00	\$ 3,175.76	90.7%
92069 BD & Comm Mem Exp.	\$ 2,054.12	\$ 1,895.92	\$ 3,000.00	\$ 949.99	31.7%
92090 Travel Expenses	\$ 1,138.56	\$ 6,120.20	\$ 12,000.00	\$ 7,872.47	65.6%
92094 Utilities	\$ 22,043.60	\$ 31,594.74	\$ 37,500.00	\$ 22,225.04	59.3%
Subtotal of Services and Supplies	\$ 778,039.68	\$ 1,269,590.51	\$ 1,166,034.06	\$ 1,004,444.08	86.1%
Fixed Assets					
94006 Structures and Improvements	\$ -	\$ -	\$ 2,000.00	\$ -	0.0%
94000 Fixed Assets	\$ 196,050.14	\$ 148,422.77	\$ 304,420.00	\$ 223,090.49	73.3%
96000 Transfer of Funds					
Subtotal of Services and Supplies	\$ 196,050.14	\$ 148,422.77	\$ 306,420.00	\$ 223,090.49	72.8%
Appropriations and Contingencies					
99000 Appropriations and Contingencies		\$ -	\$ -	\$ -	
Subtotal of Appropriations and Contingencies	\$ -	\$ -	\$ -	\$ -	0.0%
Not Budgeted					
Loan Payment	\$ 257,520.16	\$ 257,520.16	\$ -	\$ 257,520.16	
Total	\$ 257,520.16	\$ 257,520.16	\$ -	\$ 257,520.16	
Total	\$ 2,795,281.32	\$ 3,481,260.30	\$ 3,468,476.30	\$ 2,901,028.47	83.6%
Net Income (Loss)	\$ 537,627.41	\$ (13,240.18)	\$ 59,618.51	\$ (660,866.93)	