



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, May 16, 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 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 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 March bills and payroll

3. 24/25 FY Annual Budget

The Board will review the 24/25 FY annual budget.

4. Board Member Reports

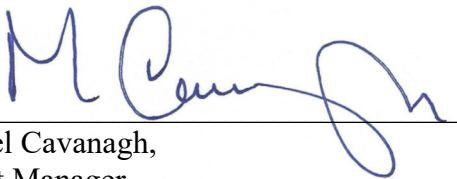
On their initiative, Board members may make a brief announcement or report on their activities. They may ask questions for clarification, make a referral to staff, or take action to have staff place a matter of business on future agendas.

5. Manager's Report

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

May 13, 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

Agenda Items 1 & 2

1. **Public Comment**

Any person may directly address the Board at this time on any item on the agenda, or 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

Supporting Information/Documents

- Previous Board meeting minutes
- Bills and Reports:
 - March bills for \$119,842.49
 - Account 5060 Detail Report- If available
 - County Expenditure Status Reports- If available

Kings Mosquito Abatement District
Board of Trustees Regular Meeting Minutes
April 18, 2024

Trustees Present: Joe Machado, President Pro Tempore
Tina Botill
Tom Reed
Cindy Harris

Staff Present: Michael Cavanagh, District Manager
Hector Cardenas, Superintendent

Other Present: None

President Machado called the April 18, 2024, regular meeting of the Kings Mosquito Abatement District Board of Trustees to order at 9:00 a.m.

1. Election of Officers

After discussion, a Motion by Botill, seconded by Harris, to nominate Reuben Shortnacy as President and Joe Machado as Vice President.

The Board Voted:

AYES: 4
NOES: 0
ABSTAIN 0
MOTION PASSED

2. Public Comment

There were no members of the public in attendance.

3. Consent Items

After review, a Motion by Reed, Seconded by Botill, to approve the March list of bills and meeting minutes.

March 2024 Bills, Account 5060

ADAPCO	\$	31,167.12
Agri Turf	\$	6,347.59
Barcellos, Aaron	\$	5,372.21
Cardenas, Hector	\$	8,485.85
Cavanagh, Michael	\$	12,105.39
Clarke Mosquito Control	\$	1,318.02
Cuevas, Victor	\$	4,555.68
Damiani, Christopher	\$	5,712.35
Direct Deposit	\$	11,417.45
DMV	\$	54.00
Enterprise FM Trust	\$	11,175.69

Federal Reserve	\$	19,470.16
Felix, Ignacio C	\$	5,621.72
Frazier, Katlyn	\$	5,939.70
ICMA Retirement	\$	1,425.00
Kings Waste and Recycling	\$	35.15
Mutual OF Omaha	\$	698.29
Negrete, Miguel	\$	4,786.28
Northstar Compliance	\$	1,200.00
Pers	\$	28,817.82
SDRMA	\$	1,400.06
Smith Lozano	\$	90.00
St. of Ca. EDD	\$	5,512.94
Stan Vierra Electric	\$	178.00
US Bank	\$	18,103.09
VAST	\$	716.19
Veseris USA Inc.	\$	39,310.00
WEX	\$	1,629.28
TOTAL	\$	<u>232,645.03</u>

The Board Voted:

AYES: 4
 NOES: 0
 ABSTAIN 0
 MOTION PASSED

4. Annual Audit

Following a brief discussion, a Motion by Reed, Seconded by Botill, to accept the 2023/2024 FY Audit.

The Board Voted:

AYES: 4
 NOES: 0
 ABSTAIN 0
 MOTION PASSED

5. CSDA Loan Payment

The District Manager provided a brief update on the FEMA/Cal OES funding timeline- no action was taken.

6. Website Address

The District Manager informed the Board that, due to AB 1637, the District would be transitioning to a .gov website address.

7. Board Member Reports

No Report.

8. Manager's Report

The District Manager reported on the following:

- Field operations and the arrival of some seasonal employees
- California legislation affecting utility vault inspections, workplace violence, and water restrictions
- Pesticide safety training

There being no further business before the Board, the meeting was adjourned at 9:25 a.m.

Respectfully Submitted,

Tina Botill, Secretary of the Board

Kings Mosquito Abatement District Transaction Detail by Account April 2024

Type	Date	Num	Name	Memo	Amount	Balance
91000 Regular Employees						
Bill	04/12/2024	April 2024 Payroll	Barcellos, Aaron	Payroll	5,372.21	5,372.21
Bill	04/12/2024	April 2024 Payroll	Cardenas, Hector	Payroll	8,140.85	13,513.06
Bill	04/12/2024	April 2024 Payroll	Cavanagh, Michael	Payroll	12,105.38	25,618.44
Bill	04/12/2024	April 2024 Payroll	Cuevas, Victor	Payroll	4,555.68	30,174.12
Bill	04/12/2024	April 2024 Payroll	Damiani, Christopher	Payroll	5,712.35	35,886.47
Bill	04/12/2024	April 2024 Payroll	Felix, Ignacio C	Payroll	5,621.72	41,508.19
Bill	04/12/2024	April 2024 Payroll	Frazier, Katlyn	Payroll	5,847.92	47,356.11
Bill	04/12/2024	April 2024 Payroll	Negrete, Miguel	Payroll	4,786.28	52,142.39
Bill	04/12/2024	April 2024 Payroll	ICMA Retirement	Barcellos Employee Contribution (457...	325.00	52,467.39
Bill	04/12/2024	April 2024 Payroll	ICMA Retirement	Cuevas Employee Contribution (457 ...	200.00	52,667.39
Bill	04/12/2024	April 2024 Payroll	ICMA Retirement	Damiani Employee Contribution (457 ...	50.00	52,717.39
Bill	04/12/2024	April 2024 Payroll	ICMA Retirement	Felix Employee Contribution (457 Co...	25.00	52,742.39
Bill	04/12/2024	April 2024 Payroll	ICMA Retirement	Frazier Employee Contribution (457 C...	325.00	53,067.39
Bill	04/12/2024	April 2024 Payroll	ICMA Retirement	Cardenas Employee Contribution (45...	500.00	53,567.39
Bill	04/12/2024	April 2024 Payroll	Direct Deposit	Barcellos, Aaron	830.00	54,397.39
Bill	04/12/2024	April 2024 Payroll	Direct Deposit	Frazier, Katlyn	800.00	55,197.39
Bill	04/12/2024	April 2024 Payroll	Direct Deposit	Gilles, Steven	9,787.45	64,984.84
Bill	04/12/2024	April 2024 Payroll	Mutual OF Omaha	Coverage Dates Payroll	55.20	65,040.04
Bill	04/26/2024	April 2024 Payroll	Federal Reserve	April 2024 Payroll	8,773.07	73,813.11
Total 91000 Regular Employees					73,813.11	73,813.11
91001 Extra Help						
Bill	04/19/2024	PP End 4/19/24	Gonzalez-Ruiz, Diego	PP End 4/19/24	1,813.50	1,813.50
Bill	04/19/2024	PP End 4/19/24	Direct Deposit	Henderson Dashaun	1,826.50	3,640.00
Bill	04/19/2024	PP End 4/19/24	Medina, Luis Fernando	PP End 4/19/24	1,678.33	5,318.33
Bill	04/19/2024	PP End 4/19/24	Puga, Medardo	PP End 4/19/24	2,251.01	7,569.34
Bill	04/19/2024	PP End 4/19/24	Valadez, Sergio	PP End 4/19/24	1,627.33	9,196.67
Bill	04/19/2024	PP End 4/19/24	ICMA Retirement	Valadez Employee Contribution (457 ...	80.00	9,276.67
Bill	04/26/2024	PP End 4/19/24	Federal Reserve	PP End 4/19/24	432.44	9,709.11
Bill	04/26/2024	PP End 4/19/24	Pers	Employee Made Contribution	830.80	10,539.91
Total 91001 Extra Help					10,539.91	10,539.91
91005 Retirement						
91005A Retirement PERS						
Bill	04/26/2024	PP End 4/19/24	Pers	Pers	823.29	823.29
Total 91005A Retirement PERS					823.29	823.29
91005B SS/Med						
Bill	04/26/2024	PP End 4/19/24	Federal Reserve	PP End 4/19/24	155.44	155.44
Bill	04/26/2024	April 2024 Payroll	Federal Reserve	April 2024 Payroll	1,161.07	1,316.51
Bill	04/26/2024	1st qtr 2024	Federal Reserve	Payroll Board Members	26.79	1,343.30
Total 91005B SS/Med					1,343.30	1,343.30
Total 91005 Retirement					2,166.59	2,166.59
91007 Health Insurance						

Kings Mosquito Abatement District Transaction Detail by Account April 2024

Type	Date	Num	Name	Memo	Amount	Balance
Bill	04/12/2024	April 2024 Payroll	Mutual OF Omaha	STD/LTD Billing Period Payroll	571.04	571.04
Bill	04/12/2024	April 2024 Payroll	Mutual OF Omaha	Coverage Dates PAYroll	83.25	654.29
Bill	04/26/2024	PP End 4/19/24	Pers	Survivor Benefits	4.65	658.94
Total 91007 Health Insurance					658.94	658.94
91013 Employee Benefits						
91013B Dental/Vision						
Bill	04/08/2024	H44669	SDRMA	May 2024 Coverage	1,834.51	1,834.51
Total 91013B Dental/Vision					1,834.51	1,834.51
Total 91013 Employee Benefits					1,834.51	1,834.51
92001 Supplies and Materia						
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Savemart (coffee)	19.48	19.48
Total 92001 Supplies and Materia					19.48	19.48
92002 Ag Services & Supp.						
92002A Surveillance						
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Walmart (trap parts)	11.28	11.28
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Walmart (trap parts)	14.80	26.08
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Walmart (trap parts)	19.21	45.29
Total 92002A Surveillance					45.29	45.29
92002C Safety Equip.						
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Barnes Welding (gloves)	17.32	17.32
Total 92002C Safety Equip.					17.32	17.32
92002E Weed Control						
Bill	04/08/2024	94268	Agri Turf	Magnify 2.5 gal jug (8)	552.96	552.96
Bill	04/08/2024	94268	Agri Turf	Brandt MSO (8)	378.72	931.68
Bill	04/08/2024	94268	Agri Turf	Roundup Custom 30 gal (2)	3,735.62	4,667.30
Bill	04/08/2024	94268	Agri Turf	Alligare Diquat 2.5 gal jub (2)	353.46	5,020.76
Bill	04/08/2024	94268	Agri Turf	Tax	364.01	5,384.77
Total 92002E Weed Control					5,384.77	5,384.77
Total 92002 Ag Services & Supp.					5,447.38	5,447.38
92006 Communications						
92006A Cell						
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Verizon (cell)	231.22	231.22
Total 92006A Cell					231.22	231.22
92006B GPS						
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Verizon (GPS)	1,039.33	1,039.33

Kings Mosquito Abatement District Transaction Detail by Account April 2024

Type	Date	Num	Name	Memo	Amount	Balance
Total 92006B GPS					1,039.33	1,039.33
92006 Communications - Other						
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Amazon (C charger cords)	10.71	10.71
Total 92006 Communications - Other					10.71	10.71
Total 92006 Communications					1,281.26	1,281.26
92007 Telephone						
Bill	04/08/2024	53057	VAST	April 2024	716.19	716.19
Total 92007 Telephone					716.19	716.19
92012 Laundry Services						
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Mission (Uniform)	931.29	931.29
Bill	04/12/2024	Boot Reimburse...	Valadez, Sergio	Boots	125.00	1,056.29
Bill	04/12/2024	Boot Reimburse...	Gilles, Steven	Boots	125.00	1,181.29
Total 92012 Laundry Services					1,181.29	1,181.29
92013 Facility Expenses						
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Walmart (cleaning supplies)	58.56	58.56
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Walmart (workout area)	429.59	488.15
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Home Depot (simple green)	47.15	535.30
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Amazon (Nozel)	31.61	566.91
Total 92013 Facility Expenses					566.91	566.91
92018 Office Expenses						
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Microsoft (Office 365)	62.50	62.50
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Adobe Subscription (Manager Compu...	19.99	82.49
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	USPS (mailing)	8.80	91.29
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Amazon (webcam)	28.94	120.23
Total 92018 Office Expenses					120.23	120.23
92019 Maintenance-Equi.						
92019A Vehicle R/M						
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Napa (parts)	394.26	394.26
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Amazon (fastners)	45.04	439.30
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Harbour Freight (hook)	28.95	468.25
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Tractor Supply (winch material)	92.20	560.45
Total 92019A Vehicle R/M					560.45	560.45
92019B Spray System R/M						
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	HomeDept (aluminum, galvanized)	42.34	42.34
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Solo (spray parts)	923.35	965.69
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Amazon (should straps)	246.60	1,212.29
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Amazon (pump)	611.30	1,823.59
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Amazon (blower gas caps)	16.06	1,839.65

Kings Mosquito Abatement District Transaction Detail by Account April 2024

Type	Date	Num	Name	Memo	Amount	Balance
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Amazon (blower filter)	60.02	1,899.67
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Amazon (wire rope and cable)	8.57	1,908.24
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Leslie Pool (hose)	27.86	1,936.10
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Vasco	51.37	1,987.47
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Morgan and Slates (nozzle, coupler, t...	195.41	2,182.88
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Home Depot (wing nut, washer, bucket)	74.26	2,257.14
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Home Depot (Silicone)	23.55	2,280.69
Total 92019B Spray System R/M					2,280.69	2,280.69
92019D Hand Sprayer Parts						
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Harbour Freight (tubing)	5.14	5.14
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Amazon (blower filter)	21.46	26.60
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Smaal Engine (maruyama parts)	108.47	135.07
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Smaal Engine (maruyama parts)	153.57	288.64
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Smaal Engine (maruyama parts)	39.85	328.49
Total 92019D Hand Sprayer Parts					328.49	328.49
Total 92019 Maintenance-Equi.					3,169.63	3,169.63
92023 Fuel/Oil						
92023A Fuel						
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Costco (fuel) 1/30/24	106.51	106.51
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Costco (fuel) 2/2/24	38.82	145.33
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Costco (fuel) 2/13/24	95.73	241.06
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Costco (fuel) 2/21/24	72.34	313.40
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Costco (fuel) 1/24/24	54.38	367.78
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Costco (fuel) 2/15/24	79.65	447.43
Total 92023A Fuel					447.43	447.43
92023 Fuel/Oil - Other						
Bill	04/12/2024	2/22/24 Bill 7146	US Bank	Tractor supply (gas can)	51.46	51.46
Total 92023 Fuel/Oil - Other					51.46	51.46
Total 92023 Fuel/Oil					498.89	498.89
92037 Professional/Special						
Bill	04/08/2024	Statement	Smith Lozano	Legal Counsel	247.50	247.50
Total 92037 Professional/Special					247.50	247.50
92056 Advertising						
Bill	04/08/2024	48425	The Printer	Decals	1,496.52	1,496.52
Total 92056 Advertising					1,496.52	1,496.52
92057 Rents & Leases						
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Clines	63.30	63.30

Kings Mosquito Abatement District Transaction Detail by Account April 2024

Type	Date	Num	Name	Memo	Amount	Balance
Total 92057 Rents & Leases					63.30	63.30
92063 Special Dept. Exp.						
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Pested (drone class)	70.00	70.00
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Pested (drone class)	70.00	140.00
Total 92063 Special Dept. Exp.					140.00	140.00
92069 BD & Comm Mem Exp.						
Bill	04/12/2024	1st Qtr 2024	Botill, Valentina	1st qtr 2024	46.17	46.17
Bill	04/12/2024	1st qtr 2024	Machado, Joe	1st qtr 2024	92.35	138.52
Bill	04/12/2024	1st qtr 2024	Olson, Nathan	1st qtr 2024	46.17	184.69
Bill	04/12/2024	1st qtr 2024	Thomas Reed	1st qtr 2024	46.17	230.86
Bill	04/12/2024	1st qtr 2024	Shortnacy, Reuben	1st qtr 2024	92.35	323.21
Bill	04/26/2024	1st qtr 2024	Federal Reserve	(Taxes) Payroll Board Members	26.79	350.00
Total 92069 BD & Comm Mem Exp.					350.00	350.00
92090 Travel Expenses						
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Portola Hotel (MVCAC)	641.83	641.83
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Ag show (6 tickets)	108.00	749.83
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Portola Hotel (MVCAC)	10.93	760.76
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Portola Hotel (MVCAC)	673.18	1,433.94
Bill	04/11/2024	2/22/24 Bill 1842	US Bank	Portola Hotel (MVCAC)	579.10	2,013.04
Total 92090 Travel Expenses					2,013.04	2,013.04
92094 Utilities						
92094A Electric						
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	PGE (electric)	1,500.00	1,500.00
Total 92094A Electric					1,500.00	1,500.00
92094B Gas						
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	So Cal Gas (gas)	478.20	478.20
Total 92094B Gas					478.20	478.20
Total 92094 Utilities					1,978.20	1,978.20
94000 Fixed Assets						
Bill	04/08/2024	577459-040324	Enterprise FM Trust	Lease	10,896.15	10,896.15
Bill	04/11/2024	2/22/24 Bill 0077	US Bank	Target (refrigerators)	321.73	11,217.88
Bill	04/11/2024	2/22/23 Bill 6904	US Bank	Target (refrigerator)	321.73	11,539.61
Total 94000 Fixed Assets					11,539.61	11,539.61
TOTAL					119,842.49	119,842.49



County of Kings
KCFEGL Revenue and Expenditure Audit Trail

Fund: 710420 - Kings Mosq Ad Imp Reserve
Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on May 10, 2024 8:10:01 AM

Fund: 710420 - Kings Mosq Ad Imp Reserve

Function: 00 - Not Applicable

Department: 000 - Not Applicable

Budget Unit: 000000 - Not Applicable

Account: 710420 - 84000 - Interest On Current Deposits

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/01/2024	2024	10	JV20789	JE022240	N/A..N/A		0.00	989.01	989.01	0.00	Apportioned interest	
Total for Period 10						\$0.00	\$0.00	\$989.01	\$989.01	\$0.00		(\$989.01)
710420 - 84000 Total						\$0.00	\$0.00	\$989.01	\$989.01	\$0.00		(\$45,221.24)
Budget Unit 000000 Total						\$0.00	\$0.00	\$989.01	\$989.01	\$0.00		(\$3,068,503.19)
Department 000 Total						\$0.00	\$0.00	\$989.01	\$989.01	\$0.00		(\$3,068,503.19)
Function 00 Total						\$0.00	\$0.00	\$989.01	\$989.01	\$0.00		(\$3,068,503.19)
Fund 710420 Total						\$0.00	\$0.00	\$989.01	\$989.01	\$0.00		(\$3,068,503.19)



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

Fund: 710425 - Kings Mosq Ad Ins Reserve
Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on May 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 - 84000 - Interest On Current Deposits

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/01/2024	2024	10	JV20789	JE022240	N/A..N/A		0.00	582.77	582.77	0.00	Apportioned interest	
Total for Period 10						\$0.00	\$0.00	\$582.77	\$582.77	\$0.00		(\$582.77)
710425 - 84000 Total						\$0.00	\$0.00	\$582.77	\$582.77	\$0.00		(\$7,592.60)
Budget Unit 000000 Total						\$0.00	\$0.00	\$582.77	\$582.77	\$0.00		(\$21,992.60)
Department 000 Total						\$0.00	\$0.00	\$582.77	\$582.77	\$0.00		(\$21,992.60)
Function 00 Total						\$0.00	\$0.00	\$582.77	\$582.77	\$0.00		(\$21,992.60)
Fund 710425 Total						\$0.00	\$0.00	\$582.77	\$582.77	\$0.00		(\$21,992.60)



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

Fund: 710430 - Kmad Post Retire Benefits
Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on May 10, 2024 8:10:01 AM

Fund: 710430 - Kmad Post Retire Benefits

Function: 00 - Not Applicable

Department: 000 - Not Applicable

Budget Unit: 000000 - Not Applicable

Account: 710430 - 84000 - Interest On Current Deposits

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/01/2024	2024	10	JV20789	JE022240	N/A..N/A		0.00	756.31	756.31	0.00	Apportioned interest	
Total for Period 10						\$0.00	\$0.00	\$756.31	\$756.31	\$0.00		(\$756.31)
710430 - 84000 Total						\$0.00	\$0.00	\$756.31	\$756.31	\$0.00		(\$8,127.25)
Budget Unit 000000 Total						\$0.00	\$0.00	\$756.31	\$756.31	\$0.00		(\$58,127.25)
Department 000 Total						\$0.00	\$0.00	\$756.31	\$756.31	\$0.00		(\$58,127.25)
Function 00 Total						\$0.00	\$0.00	\$756.31	\$756.31	\$0.00		(\$58,127.25)
Fund 710430 Total						\$0.00	\$0.00	\$756.31	\$756.31	\$0.00		(\$58,127.25)



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

Fund: 800070 - Kings Mosquito Abatement
 Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on May 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 - 81000 - Prop Tax - Curr Secured

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/22/2024	2024	10	146538	CR053274 C00186	KC Finance Department		0.00	20,466.36	20,466.36	0.00	KC Finance Depa TUL CO-KINGS M	
04/22/2024	2024	10	146541	CR053274 C00186	KC Finance Department		678.50	0.00	(678.50)	0.00	KC Finance Depa TUL CO-KINGS M	
04/22/2024	2024	10	JV20609	JE022054 N/A..N/A			58,289.00	0.00	(58,289.00)	0.00	23/24 PTAX ADMIN FEE	
04/23/2024	2024	10	JV20662	JE022109 N/A..N/A			0.00	1,113,511.53	1,113,511.53	0.00	SECURED THRU 4/22/24	
04/23/2024	2024	10	JV20663	JE022110 N/A..N/A			0.00	389.39	389.39	0.00	PIPELINE THRU 4/22/2024	
04/23/2024	2024	10	JV20664	JE022111 N/A..N/A			0.00	3,055.63	3,055.63	0.00	QUALIF ELECT thru 4/22/2024	
04/23/2024	2024	10	JV20665	JE022112 N/A..N/A			0.00	1,308.22	1,308.22	0.00	RAILROAD THRU 4/22/2024	
04/23/2024	2024	10	JV20666	JE022113 N/A..N/A			0.00	63,532.18	63,532.18	0.00	UNITARY THRU 4/22/2024	
Total for Period 10						\$0.00	\$58,967.50	\$1,202,263.31	\$1,143,295.81	\$0.00		(\$1,143,295.81)
800070 - 81000 Total						\$0.00	\$58,967.50	\$1,202,263.31	\$1,143,295.81	\$0.00		(\$14,862,713.76)

Account: 800070 - 81001 - Prop Tax - Curr Unsecured

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/22/2024	2024	10	146539	CR053274 C00186	KC Finance Department		0.00	6.05	6.05	0.00	KC Finance Depa TUL CO-KINGS M	
Total for Period 10						\$0.00	\$0.00	\$6.05	\$6.05	\$0.00		(\$6.05)
800070 - 81001 Total						\$0.00	\$0.00	\$6.05	\$6.05	\$0.00		(\$868,671.24)

Account: 800070 - 81002 - Prop Tax - Prior Secured

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
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**County of Kings
KCFEGL Revenue and Expenditure Audit Trail**

Fund: 800070 - Kings Mosquito Abatement
 Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
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04/24/2024	2024	10	JV20675	JE022120	N/A..N/A		0.00	11,752.28	11,752.28	0.00	PRIOR SEC THRU 4/22/24	
Total for Period 10							\$0.00	\$0.00	\$11,752.28	\$11,752.28	\$0.00	(\$11,752.28)
800070 - 81002 Total							\$0.00	\$0.00	\$11,752.28	\$11,752.28	\$0.00	(\$248,559.75)

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

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/24/2024	2024	10	JV20671	JE022117	N/A..N/A		0.00	32,579.44	32,579.44	0.00	SB813 THRU 4/22/2024	
04/24/2024	2024	10	JV20672	JE022118	N/A..N/A		0.00	243.08	243.08	0.00	SB813 Kings RDA Adj	
Total for Period 10							\$0.00	\$0.00	\$32,822.52	\$32,822.52	\$0.00	(\$32,822.52)
800070 - 81004 Total							\$0.00	\$0.00	\$32,822.52	\$32,822.52	\$0.00	(\$261,603.00)

Account: 800070 - 84000 - Interest On Current Deposits

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/01/2024	2024	10	JV20789	JE022240	N/A..N/A		0.00	21,151.29	21,151.29	0.00	Apportioned interest	
04/22/2024	2024	10	146540	CR053274	C00186 KC Finance Department		0.00	77.32	77.32	0.00	KC Finance Depa TUL CO-KINGS M	
04/24/2024	2024	10	JV20654	JE022099	N/A..N/A		0.00	5,864.85	5,864.85	0.00	PTAX INTEREST	
Total for Period 10							\$0.00	\$0.00	\$27,093.46	\$27,093.46	\$0.00	(\$27,093.46)
800070 - 84000 Total							\$0.00	\$0.00	\$27,093.46	\$27,093.46	\$0.00	(\$238,894.22)

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

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/24/2024	2024	10	JV20659	JE022105	N/A..N/A		0.00	7,008.92	7,008.92	0.00	35% H/O 23-24	
04/24/2024	2024	10	JV20660	JE022106	N/A..N/A		0.00	78.02	78.02	0.00	35% SB813 H/O	
Total for Period 10							\$0.00	\$0.00	\$7,086.94	\$7,086.94	\$0.00	(\$7,086.94)
800070 - 85054 Total							\$0.00	\$0.00	\$7,086.94	\$7,086.94	\$0.00	(\$120,613.83)

Account: 800070 - 85059 - St Aid - Housg Auth In-Lieu

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/24/2024	2024	10	JV20677	JE022122	N/A..N/A		0.00	3,641.25	3,641.25	0.00	HOUSING IN LIEU	
Total for Period 10							\$0.00	\$0.00	\$3,641.25	\$3,641.25	\$0.00	(\$3,641.25)



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

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on May 10, 2024 8:10:01 AM

800070 - 85059 Total	\$0.00	\$0.00	\$3,641.25	\$3,641.25	\$0.00	(\$9,004.72)
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Account: 800070 - 88025 - Other Revenue

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/17/2024	2024	10	146102	CR053110 C00256	Kings Mosquito Abatement		0.00	50.00	50.00	0.00	2 1 24 Manager Vehicle 1368	
04/17/2024	2024	10	146102	CR053110 C00256	Kings Mosquito Abatement		0.00	50.00	50.00	0.00	3 1 24 Manager Vehicle #1389	
04/17/2024	2024	10	146102	CR053110 C00256	Kings Mosquito Abatement		0.00	50.00	50.00	0.00	4 1 24 Manager Vehicle #1408	
04/17/2024	2024	10	146102	CR053110 C00256	Kings Mosquito Abatement		0.00	564.42	564.42	0.00	US Bank	
Total for Period 10						\$0.00	\$0.00	\$714.42	\$714.42	\$0.00		(\$714.42)

800070 - 88025 Total	\$0.00	\$0.00	\$714.42	\$714.42	\$0.00	(\$438,792.19)
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Account: 800070 - 91000 - Regular Employees

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/18/2024	2024	10	04/2024 PAYROLL	01344712 27809	Mutual of Omaha		55.20	0.00	55.20	0.00	Mutual of Omaha 04/2024 Payrol	
04/18/2024	2024	10	4/2024 PAYROLL	01344680 20635	Barcellos Aaron		5,372.21	0.00	5,372.21	0.00	Barcellos Aaron 4/2024 Payroll	
04/18/2024	2024	10	4/2024 PAYROLL	01344683 20637	Cavanagh Michael		12,105.38	0.00	12,105.38	0.00	Cavanagh Michae 4/2024 Payroll	
04/18/2024	2024	10	4/2024 PAYROLL	01344707 20661	Kings Federal Credit Union		800.00	0.00	800.00	0.00	Kings Federal C 04/2024 Frazie	
04/18/2024	2024	10	4/2024 PAYROLL	01344707 20661	Kings Federal Credit Union		830.00	0.00	830.00	0.00	Kings Federal C 04/2024 Barcel	
04/18/2024	2024	10	4/2024 PAYROLL	01344707 20661	Kings Federal Credit Union		9,787.45	0.00	9,787.45	0.00	Kings Federal C 04/2024 Gilles	
04/22/2024	2024	10	PPEND 41924	01345070 20661	Kings Federal Credit Union		1,826.50	0.00	1,826.50	0.00	Kings Federal C Paid 4/26/24 H	
04/26/2024	2024	10	JV20697	JE022142 N/A..N/A			8,773.07	0.00	8,773.07	0.00	Federal Reserve#20490	
04/18/2024	2024	10	4/2024	01344698 V006274	Internatiional		50.00	0.00	50.00	0.00	Internatiional	



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

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
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Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/18/2024	2024	10	4/2024 PAYROLL	01344698 V006274	City Management Association		200.00	0.00	200.00	0.00	04/2024 Damiani	
04/18/2024	2024	10	4/2024 PAYROLL	01344698 V006274	Internatiional City Management Association		200.00	0.00	200.00	0.00	Internatiional 04/2024 Cuevas	
04/18/2024	2024	10	4/2024 PAYROLL	01344698 V006274	Internatiional City Management Association		325.00	0.00	325.00	0.00	Internatiional 04/2024 Barcell	
04/18/2024	2024	10	4/2024 PAYROLL	01344698 V006274	Internatiional City Management Association		325.00	0.00	325.00	0.00	Internatiional 04/2024 Frazier	
04/18/2024	2024	10	4/2024 PAYROLL	01344698 V006274	Internatiional City Management Association		500.00	0.00	500.00	0.00	Internatiional 04/2024 Cardena	
04/18/2024	2024	10	4/2024 PAYROLL	01344682 V006607	Cardenas Hector		8,140.85	0.00	8,140.85	0.00	Cardenas Hector 4/2024 Payroll	
04/18/2024	2024	10	4/2024 PAYROLL	01344690 21358	Damiani Christopher		5,712.35	0.00	5,712.35	0.00	Damiani Christo 4/2024 Payroll	
04/18/2024	2024	10	4/2024 PAYROLL	01344697 25035	Frazier Katlyn		5,847.92	0.00	5,847.92	0.00	Frazier Katlyn 4/2024 Payroll	
04/18/2024	2024	10	4/2024 PAYROLL	01344694 26639	Felix Ignacio		5,621.72	0.00	5,621.72	0.00	Felix Ignacio 4/2024 Payroll	
04/18/2024	2024	10	4/2024 PAYROLL	01344713 31647	Negrete Miguel		4,786.28	0.00	4,786.28	0.00	Negrete Miguel 4/2024 Payroll	
04/18/2024	2024	10	4/2024 PAYROLL	01344725 35968	Victor Cuevas		4,555.68	0.00	4,555.68	0.00	Victor Cuevas 4/2024 Payroll	
04/18/2024	2024	10	4/2024 PAYROLL	01344698 V006274	Internatiional City Management Association		25.00	0.00	25.00	0.00	Internatiional 04/2024 Felix	
Total for Period 10							\$0.00	\$75,639.61	\$0.00	\$75,639.61	\$0.00	(\$75,639.61)
800070 - 91000 Total							\$0.00	\$75,639.61	\$0.00	\$75,639.61	\$0.00	(\$4,992,419.90)

Account: 800070 - 91001 - Extra Help

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/22/2024	2024	10	PPEND 41924	01345114 30424	Puga Medardo		2,251.01	0.00	2,251.01	0.00	Puga Medardo PP End 4/19/24Pai	
04/22/2024	2024	10	PPEND 41924	01345161 39179	Valadez		1,627.33	0.00	1,627.33	0.00	Valadez Sergio	



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

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on May 10, 2024 8:10:01 AM

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
Sergio												
04/22/2024	2024	10	PPEND 41924	01345025	V001095	Gonzalez Ruiz Diego	1,813.50	0.00	1,813.50	0.00	Gonzalez Ruiz D PP End 4/19/24	PP End 4/19/24P
04/22/2024	2024	10	PPEND 41924	01345088	V002929	Medina Luis Fernando	1,678.33	0.00	1,678.33	0.00	Medina Luis Fer PP End 4/19/24	Medina Luis Fer PP End 4/19/24
04/22/2024	2024	10	PPEND 41924	01345040	V006274	International City Management Association	80.00	0.00	80.00	0.00	International PP End 4/19/24P	International PP End 4/19/24P
04/26/2024	2024	10	JV20698	JE022143	N/A..N/A		830.80	0.00	830.80	0.00	PERS #20445	PERS #20445
04/26/2024	2024	10	JV20699	JE022144	N/A..N/A		432.44	0.00	432.44	0.00	PERS #20445	PERS #20445
Total for Period 10						\$0.00	\$8,713.41	\$0.00	\$8,713.41	\$0.00		(\$8,713.41)
800070 - 91001 Total						\$0.00	\$8,713.41	\$0.00	\$8,713.41	\$0.00		(\$1,606,653.23)

Account: 800070 - 91005 - Retirement

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/26/2024	2024	10	JV20696	JE022141	N/A..N/A		26.79	0.00	26.79	0.00	Federal Reserve#20490	
04/26/2024	2024	10	JV20697	JE022142	N/A..N/A		1,161.07	0.00	1,161.07	0.00	Federal Reserve#20490	
04/26/2024	2024	10	JV20698	JE022143	N/A..N/A		823.29	0.00	823.29	0.00	PERS #20445	
04/26/2024	2024	10	JV20699	JE022144	N/A..N/A		155.44	0.00	155.44	0.00	PERS #20445	
Total for Period 10						\$0.00	\$2,166.59	\$0.00	\$2,166.59	\$0.00		(\$2,166.59)
800070 - 91005 Total						\$0.00	\$2,166.59	\$0.00	\$2,166.59	\$0.00		(\$918,695.55)

Account: 800070 - 91007 - Health Insurance

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/18/2024	2024	10	04/2024 PAYROLL	01344712	27809 Mutual of Omaha		83.25	0.00	83.25	0.00	Mutual of Omaha 04/2024 Payrol	
04/18/2024	2024	10	04/2024 PAYROLL	01344712	27809 Mutual of Omaha		571.04	0.00	571.04	0.00	Mutual of Omaha 04/2024 Payrol	
04/26/2024	2024	10	JV20698	JE022143	N/A..N/A		4.65	0.00	4.65	0.00	PERS #20445	
Total for Period 10						\$0.00	\$658.94	\$0.00	\$658.94	\$0.00		(\$658.94)
800070 - 91007 Total						\$0.00	\$658.94	\$0.00	\$658.94	\$0.00		(\$48,271.39)

Account: 800070 - 91013 - Employee Benefits

Date	Year	Period	Reference	Set ID/Ck	Vendor	Budget	Debit	Credit	Transaction	Encumbrance	Trans	Cumulative
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County of Kings
KCFEGL Revenue and Expenditure Audit Trail

Fund: 800070 - Kings Mosquito Abatement
 Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on May 10, 2024 8:10:01 AM

										Amt	Description	Balance			
#															
04/08/2024	2024	10	H44669	01343922	20507	SDRMA	1,834.51	0.00	1,834.51	0.00	SDRMA H44669				
Total for Period 10										\$0.00	\$1,834.51	\$0.00	\$1,834.51	\$0.00	(\$1,834.51)
800070 - 91013 Total										\$0.00	\$1,834.51	\$0.00	\$1,834.51	\$0.00	(\$1,812,197.52)
Account: 800070 - 92001 - Supplies & Materials															
Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance			
04/12/2024	2024	10	2/22/24 STMT 239	01344462	20726 US Bank		19.48	0.00	19.48	0.00	US Bank 2/22/24 Stmt 2399				
Total for Period 10							\$0.00	\$19.48	\$0.00	\$19.48	\$0.00	(\$19.48)			
800070 - 92001 Total							\$0.00	\$19.48	\$0.00	\$19.48	\$0.00	(\$11,278.45)			
Account: 800070 - 92002 - Ag Services & Supplies															
Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance			
04/08/2024	2024	10	94268	01343901	31161 Agri-Turf Distributing LLC		5,384.77	0.00	5,384.77	0.00	Agri-Turf Distr 94268				
04/12/2024	2024	10	2/22/24 STMT 239	01344462	20726 US Bank		62.61	0.00	62.61	0.00	US Bank 2/22/24 Stmt 2399				
Total for Period 10							\$0.00	\$5,447.38	\$0.00	\$5,447.38	\$0.00	(\$5,447.38)			
800070 - 92002 Total							\$0.00	\$5,447.38	\$0.00	\$5,447.38	\$0.00	(\$3,816,629.79)			
Account: 800070 - 92006 - Communications															
Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance			
04/12/2024	2024	10	2/22/24 STMT 239	01344462	20726 US Bank		1,281.26	0.00	1,281.26	0.00	US Bank 2/22/24 Stmt 2399				
Total for Period 10							\$0.00	\$1,281.26	\$0.00	\$1,281.26	\$0.00	(\$1,281.26)			
800070 - 92006 Total							\$0.00	\$1,281.26	\$0.00	\$1,281.26	\$0.00	(\$84,452.97)			
Account: 800070 - 92007 - Telephone															
Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance			
04/08/2024	2024	10	53057	01343930	V003943 Vast Networks		716.19	0.00	716.19	0.00	Vast Networks 53057				
Total for Period 10							\$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	(\$45,174.53)			



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

Fund: 800070 - Kings Mosquito Abatement
 Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on May 10, 2024 8:10:01 AM

Account: 800070 - 92012 - Laundry Services

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/12/2024	2024	10	058265	01344463	39179 Valadez Sergio		125.00	0.00	125.00	0.00	Valadez Sergio 2023/2024	
04/12/2024	2024	10	058273	01344459	20638 Steven Gilles		125.00	0.00	125.00	0.00	Steven Gilles 2023/2024	
04/12/2024	2024	10	2/22/24 STMT 239	01344462	20726 US Bank		931.29	0.00	931.29	0.00	US Bank 2/22/24 Stmt 2399	
Total for Period 10						\$0.00	\$1,181.29	\$0.00	\$1,181.29	\$0.00		(\$1,181.29)
800070 - 92012 Total						\$0.00	\$1,181.29	\$0.00	\$1,181.29	\$0.00		(\$77,454.30)

Account: 800070 - 92013 - Facility

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/12/2024	2024	10	2/22/24 STMT 239	01344462	20726 US Bank		566.91	0.00	566.91	0.00	US Bank 2/22/24 Stmt 2399	
Total for Period 10						\$0.00	\$566.91	\$0.00	\$566.91	\$0.00		(\$566.91)
800070 - 92013 Total						\$0.00	\$566.91	\$0.00	\$566.91	\$0.00		(\$77,559.12)

Account: 800070 - 92018 - Office Equipment & Supplies

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/12/2024	2024	10	2/22/24 STMT 239	01344462	20726 US Bank		120.23	0.00	120.23	0.00	US Bank 2/22/24 Stmt 2399	
Total for Period 10						\$0.00	\$120.23	\$0.00	\$120.23	\$0.00		(\$120.23)
800070 - 92018 Total						\$0.00	\$120.23	\$0.00	\$120.23	\$0.00		(\$75,583.20)

Account: 800070 - 92019 - Maintenance - Equipment

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/12/2024	2024	10	2/22/24 STMT 239	01344462	20726 US Bank		3,169.63	0.00	3,169.63	0.00	US Bank 2/22/24 Stmt 2399	
Total for Period 10						\$0.00	\$3,169.63	\$0.00	\$3,169.63	\$0.00		(\$3,169.63)
800070 - 92019 Total						\$0.00	\$3,169.63	\$0.00	\$3,169.63	\$0.00		(\$169,165.17)

Account: 800070 - 92023 - Fuel And Oil

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/12/2024	2024	10	2/22/24 STMT	01344462	20726 US Bank		498.89	0.00	498.89	0.00	US Bank	



County of Kings
KCFEGL Revenue and Expenditure Audit Trail

Fund: 800070 - Kings Mosquito Abatement
 Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on May 10, 2024 8:10:01 AM

239

2/22/24 Stmt
2399

Total for Period 10	\$0.00	\$498.89	\$0.00	\$498.89	\$0.00	(\$498.89)
800070 - 92023 Total	\$0.00	\$498.89	\$0.00	\$498.89	\$0.00	(\$367,842.00)

Account: 800070 - 92037 - Prof & Spec Services

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/08/2024	2024	10	2211748	01343916 38462	Lozano Smith		247.50	0.00	247.50	0.00	Lozano Smith 2211748	
Total for Period 10						\$0.00	\$247.50	\$0.00	\$247.50	\$0.00		(\$247.50)
800070 - 92037 Total						\$0.00	\$247.50	\$0.00	\$247.50	\$0.00		(\$131,354.20)

Account: 800070 - 92056 - Publications & Legal Notices

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/08/2024	2024	10	48425	01343927 25761	The Printer Inc		1,496.52	0.00	1,496.52	0.00	The Printer Inc 48425	
Total for Period 10						\$0.00	\$1,496.52	\$0.00	\$1,496.52	\$0.00		(\$1,496.52)
800070 - 92056 Total						\$0.00	\$1,496.52	\$0.00	\$1,496.52	\$0.00		(\$10,166.81)

Account: 800070 - 92057 - Rents & Leases - Equipmt

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/12/2024	2024	10	2/22/24 STMT 239	01344462 20726	US Bank		63.30	0.00	63.30	0.00	US Bank 2/22/24 Stmt 2399	
Total for Period 10						\$0.00	\$63.30	\$0.00	\$63.30	\$0.00		(\$63.30)
800070 - 92057 Total						\$0.00	\$63.30	\$0.00	\$63.30	\$0.00		(\$16,013.21)

Account: 800070 - 92063 - Special Dept

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/12/2024	2024	10	2/22/24 STMT 239	01344462 20726	US Bank		140.00	0.00	140.00	0.00	US Bank 2/22/24 Stmt 2399	
Total for Period 10						\$0.00	\$140.00	\$0.00	\$140.00	\$0.00		(\$140.00)
800070 - 92063 Total						\$0.00	\$140.00	\$0.00	\$140.00	\$0.00		(\$23,299.09)

Account: 800070 - 92069 - Bd & Comm Mem S

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/18/2024	2024	10	PP END 3/30/24	01345080 00122134	Machado Joe		92.35	0.00	92.35	0.00	Machado Joe Jan to Mar	



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

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
 All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
 Report Generated on May 10, 2024 8:10:01 AM

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/18/2024	2024	10	PP END 3/30/24	01345100	V000814 Olson Nathan		46.17	0.00	46.17	0.00	Olson Nathan Jan to Mar 2024	2024
04/18/2024	2024	10	PP END 3/30/24	01344952	V003977 Botill Valentina M		46.17	0.00	46.17	0.00	Botill Valentin Jan to Mar 202	
04/18/2024	2024	10	PP END 3/30/24	01345138	V004091 Shortnacy Reuben		92.35	0.00	92.35	0.00	Shortnacy Reube Jan to Mar 202	
04/18/2024	2024	10	PP END 3/30/24	01345155	V008003 Thomas Reed		46.17	0.00	46.17	0.00	Thomas Reed Jan to Mar 2024	
04/26/2024	2024	10	JV20696	JE022141	N/A..N/A		26.79	0.00	26.79	0.00	Federal Reserve#20490	
Total for Period 10						\$0.00	\$350.00	\$0.00	\$350.00	\$0.00		(\$350.00)
800070 - 92069 Total						\$0.00	\$350.00	\$0.00	\$350.00	\$0.00		(\$11,603.86)

Account: 800070 - 92090 - Travel

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/12/2024	2024	10	2/22/24 STMT 239	01344462	20726 US Bank		2,013.04	0.00	2,013.04	0.00	US Bank 2/22/24 Stmt 2399	
Total for Period 10						\$0.00	\$2,013.04	\$0.00	\$2,013.04	\$0.00		(\$2,013.04)
800070 - 92090 Total						\$0.00	\$2,013.04	\$0.00	\$2,013.04	\$0.00		(\$25,088.38)

Account: 800070 - 92094 - Utilities

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/12/2024	2024	10	2/22/24 STMT 239	01344462	20726 US Bank		1,978.20	0.00	1,978.20	0.00	US Bank 2/22/24 Stmt 2399	
Total for Period 10						\$0.00	\$1,978.20	\$0.00	\$1,978.20	\$0.00		(\$1,978.20)
800070 - 92094 Total						\$0.00	\$1,978.20	\$0.00	\$1,978.20	\$0.00		(\$132,967.00)

Account: 800070 - 94000 - Equipment

Date	Year	Period	Reference	Set ID/Ck #	Vendor	Budget	Debit	Credit	Transaction	Encumbrance Amt	Trans Description	Cumulative Balance
04/08/2024	2024	10	577459-040324	01343908	36817 Enterprise FM Trust		10,896.15	0.00	10,896.15	0.00	Enterprise FM T 577459-040324	
04/12/2024	2024	10	2/22/24 STMT 239	01344462	20726 US Bank		643.46	0.00	643.46	0.00	US Bank 2/22/24 Stmt 2399	
Total for Period 10						\$0.00	\$11,539.61	\$0.00	\$11,539.61	\$0.00		(\$11,539.61)



County of Kings
KCFEGL Revenue and Expenditure Audit Trail

Fund: 800070 - Kings Mosquito Abatement
Selection Criteria: Transaction Dates: Between Apr 1, 2024 and Apr 30, 2024
All Keys, All Objects, All Functions, All Departments, All Set IDs, All Budget Units
Report Generated on May 10, 2024 8:10:01 AM

800070 - 94000 Total	\$0.00	\$11,539.61	\$0.00	\$11,539.61	\$0.00	(\$2,105,126.35)
Budget Unit 000000 Total	\$0.00	\$178,809.99	\$1,285,380.23	\$1,346,255.22	\$0.00	(\$37,469,631.53)
Department 000 Total	\$0.00	\$178,809.99	\$1,285,380.23	\$1,346,255.22	\$0.00	(\$37,469,631.53)
Function 00 Total	\$0.00	\$178,809.99	\$1,285,380.23	\$1,346,255.22	\$0.00	(\$37,469,631.53)
Fund 800070 Total	\$0.00	\$178,809.99	\$1,285,380.23	\$1,346,255.22	\$0.00	(\$37,469,631.53)
Total for Report	\$0.00	\$178,809.99	\$1,287,708.32	\$1,348,583.31	\$0.00	(\$40,618,254.57)

Admin Fee \$58,289.00

Revenue Deduct \$678.50

\$119,842.49

Agenda Item 3

3. 24/25 FY Annual Budget

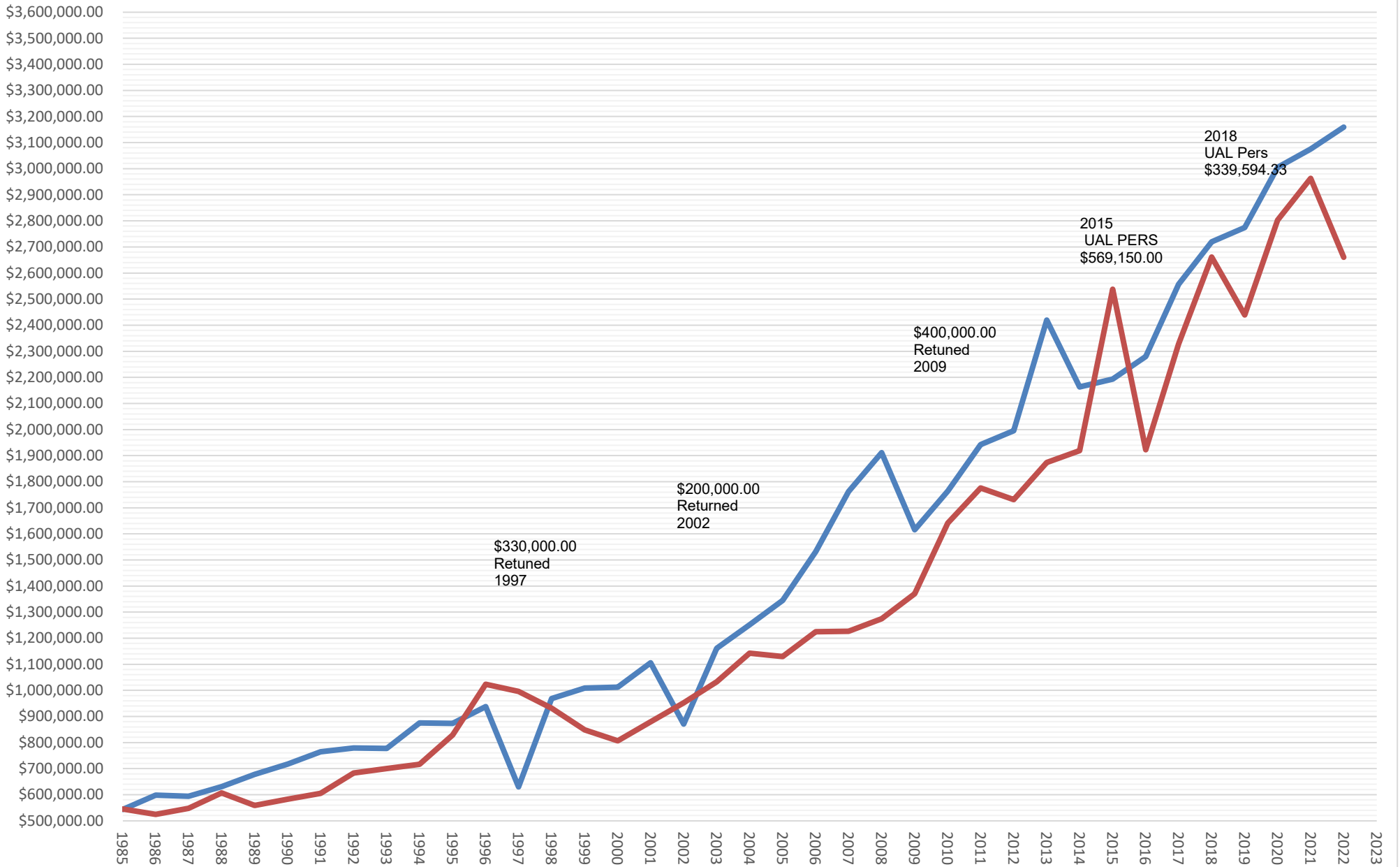
The Board will review the 24/25 FY annual budget.

Supporting Information:

- Budget Summary
- Detailed Annual Budget
- COLA adjustments examples are included (4%-7%)

Revenue & Expenses

Revenue Expense



Kings Mosquito Abatement District 2024- 2025 Budget

<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
<u>SALARIES AND BENEFITS</u>		
91000	Salaries	\$ 953,964.00
91001	Wages	\$ 480,425.00
91002	Overtime	\$ 16,275.12
91005	Deferred Compensation	\$ 219,005.05
91007	Insurance	\$ 8,367.48
91010	Workers Compensation	\$ 65,277.00
91011	Unemployment Insurance	\$ 12,586.00
91013	Medical Insurance	\$ 377,500.00
		\$ 2,133,399.65
 <u>SERVICES AND SUPPLIES</u>		
92002	Ag Services & Supplies	\$ 664,175.00
92006	Communications	\$ 27,000.00
92007	Telephone	\$ 9,000.00
92012	Uniform Expenses	\$ 21,500.00
92013	Facility Expenses	\$ 10,000.00
92014	Insurance	\$ 83,982.00
92019	Equipment Expenses	\$ 30,000.00
92023	Fuel/Oil	\$ 150,000.00
92027	Memberships	\$ 15,250.00
92018	Office Expenses	\$ 8,000.00
92037	Professional/Special Services	\$ 35,250.00
92048	Consultation Expense	\$ 1,500.00
92001	Miscellaneous Supplies	\$ 3,500.00
92056	Advertising	\$ 5,000.00
92057	Rents & Leases	\$ 18,700.00
92062	Small Tool & Instruments	\$ 4,000.00
92063	District Special Expense	\$ 5,500.00
92069	Board Member Expense	\$ 3,000.00
92090	Travel Expense	\$ 15,000.00
92094	Utilities	\$ 43,300.00
		\$ 1,153,657.00
 <u>FIXED ASSETS</u>		
94006	Structures & Improvements	\$ 2,000.00
94000	Equipment	\$ 156,000.00
		\$ 158,000.00
 <u>APPROPRIATIONS FOR CONTINGENCIES</u>		
99000	Appropriations for Contingences	\$0.00
	Total Budget	\$ 3,445,056.65

DRAFT

BUDGET 2024/2025

2010/2011
Budget

2023/2024

% Expended
To Date

2024/2025
Budget

	Monthly Salary	Yearly Salary	%	<u>Cost</u>					
SALARIES: 91000									
Apprentice Technician	\$ -	\$ -	4	\$ 76,180.53					
Area Supervisor	\$ 6,863.00	\$ 82,356.00	6	\$ 103,905.57					
Area Supervisor	\$ -	\$ -	7	\$ 117,686.26					
Area Supervisor	\$ 6,863.00	\$ 82,356.00							
Area Supervisor	\$ 6,263.00	\$ 75,156.00							
Area Supervisor	\$ 5,963.00	\$ 71,556.00							
Admin Assistant	\$ 8,174.00	\$ 98,088.00							
Mechanic/Technician	\$ 7,597.00	\$ 91,164.00							
Superintendent	\$ 10,827.00	\$ 129,924.00							
Biologist/Asst. Manager	\$ 11,833.00	\$ 141,996.00							
Manager	\$ 15,114.00	\$ 181,368.00							
	\$ -	\$ -							
	\$ -	\$ -							
	<u>\$ 79,497.00</u>	<u>\$ 953,964.00</u>			\$ 558,984.00	\$ 953,964.00	99%	\$ 953,964.00	
WAGES: 91001									
Seasonal Control Operators									
Employees									
Pay									
Hours									
Yearly Total									
7	\$ 23.00	950		\$ 152,950.00					
5	\$ 21.50	950		\$ 102,125.00					
1	\$ 25.00	950		\$ 23,750.00					
need COLA	\$ 26.00	1400		\$ 36,400.00	\$ 480,425.00				
need COLA	\$ 28.00	1400		\$ 117,600.00					
need COLA	\$ 34.00	1400		\$ 47,600.00	<u>\$ 480,425.00</u>	\$ 135,000.00	\$ 438,450.00	89%	\$ 480,425.00
18									
OVERTIME: 91002									
Mechanic									
\$43.82 hour x 40 hours x 1.5 =		\$ 2,629.20							
Technicians									
\$41.32 x 20 hours x 4 emp x 1.5 =		\$ 4,958.40							
Seasonal Help									
\$30.00 hour x 2 hours x 12 weeks x 5 emp x 1.5 =		\$ 5,400.00							
\$23.00 hour x 2 hours x 12 weeks x 4 emp x 1.5 =		\$ 3,287.52							
		<u>\$ 16,275.12</u>			\$ 8,223.36	\$ 18,732.12	87%	\$ 16,275.12	
DEFERRED COMPENSATION: 91005									
Retirement (deferred comp.) Salaries x 11.88% + Salaries x 7% =		\$ 115,134.60		\$ 114,844.65			x		
Retirement (deferred comp.) Salaries x 7.87% + Salaries x 7.75% = (New Hires)		\$ 18,027.65		\$ 17,592.42			x		
Retirement (deferred comp.) Salaries x 7.87% + Salaries x 7.75% = (New Hires) SEAS		\$ 12,000.00		\$ 12,000.00			x		
Unfunded Liability CalPers Classic		\$ 35,057.00		\$ -			x		
Unfunded Liability CalPers Pepra		\$ 700.00		\$ -			x		
Social Security & Medicare deposits (7.65% of wages) =		\$ 21,330.11		\$ 22,479.53			x		
Medicare (1.45% of salary) =		\$ 16,755.68		\$ 15,929.17			x		
		<u>\$ 219,005.05</u>			\$ 70,579.27	\$ 182,845.77	92%	\$ 219,005.05	
MEDICAL INSURANCE: 91013									
Self Insured Fixed Cost 2% Increase		\$ 178,000.00		\$ 166,000.00			x		
Self Insured Estimated Claim Cost 2% Increase		\$ 175,000.00		\$ 140,000.00			x		
H.S.A Contribution		\$ 2,400.00		\$ 2,400.00			x		
SDRMA Dental Vision	\$1834.51./mo x 12 14 employees	\$ 22,100.00		\$ 21,520.35			x		
		<u>\$ 377,500.00</u>			\$ 137,377.60	\$ 329,920.35	94%	\$ 377,500.00	
UNEMPLOYMENT INSURANCE: 91011									
Salaries -----	\$ 63,000.00								
Wages -----	\$ 140,000.00								
	<u>\$ 203,000.00</u>	x 6.20% =			\$ 3,198.35	\$ 13,454.00	75%	\$ 12,586.00	
SUBTOTAL PAGE 1 -----					<u>\$ 913,362.58</u>	<u>\$ 1,937,366.24</u>		<u>\$ 2,059,755.17</u>	

BUDGET	2024/2025		2010/2011 Budget	2023/2024	% Expended To Date	2024/2025 Budget				
INSURANCE: 91007										
	1959 Survivorship Benefits									
	9 full time 8 seasonal @ \$2.00 x 12 =	\$	408.00			x				
	50K Term Life Insurance									
	9 emp @ \$7.25/month x 12 months =	\$	783.00			x				
	AD&D									
	9 emp @ \$2.00/month x 12 months =	\$	216.00			x				
	LTD & STD									
		\$	6,960.48			x				
		\$	8,367.48	\$	8,122.00	\$	7,907.00	96%	\$	8,367.48

AGRICULTURAL SERVICES: 92002

	Chemical	Quantity	Unit	Cost/Item	Total				
Larvicides	Altosid WSP	34	800wsp/case	\$ 792.00	\$ 26,928.00				
	Altosid XR	4	220briq/case	\$ 842.60	\$ 3,370.40				
	Altosid ALL Liquid	5	4gal/case	\$ 1,178.00	\$ 5,890.00				
	Aquabac PP	0	100lb drum	\$ 4,165.00	\$ -				
	Altosid SR20	0	2.5 gal jug	\$ 2,446.50	\$ -				
	Coco Bear Larv Oil	2,475	bulk-gallon	\$ 55.00	\$ 136,125.00				
	Censor	600	40lb/bag	\$ 166.80	\$ 100,080.00				
	Kontrol Oil		bulk-gallon		\$ -				
	Metalarv		40/bag		\$ -				
	Natular SC	12	2.5 gal	\$ 3,506.55	\$ 42,078.60				
	Natular G30	40	40lb/bag	\$ 858.00	\$ 34,320.00				
	Natular XRT	6	Case	\$ 1,293.60	\$ 7,761.60				
	Vectobac12AS	160	2X2.5/case	\$ 180.75	\$ 28,920.00				
	Vectobac GS	840	40lb/bag	\$ 89.20	\$ 74,928.00				
	Vectobac GR		40lb/bag	\$ 97.60	\$ -				
	Vectobac Prime	40	40lb/bag	\$ 174.00	\$ 6,960.00				
	Vectolex WSP	34	800wsp/case	\$ 832.00	\$ 28,288.00				
	Vectolex WDG	2	24cans/case	\$ 1,569.84	\$ 3,139.68				
	Vectomax	120	40 lb bag	\$ 388.00	\$ 46,560.00				
	Sumilarv	0	Bag	\$ 461.45	\$ -				
	Sumilarv WSP	0	Case	\$ 636.15	\$ -				
	Nnyguard	0	Cases	\$ 190.52	\$ -				
	Metalarv XRP	0	Cases	\$ 1,944.00	\$ -				
	MLO Oil	1	Tote	\$ 5,000.00	\$ 5,000.00				
	Adulticides	Sand	0	100lb/bag	\$ 12.00	\$ -			
Anvil 2+2		0	2.5 gal jug	\$ 277.65	\$ -				
Anvil 10+10			2X2.5/case		\$ -				
Pyronyl		0	2.5 gal jug	\$ 470.00	\$ -				
Evergreen ULV Ground 525		1	55 Gal	\$ 12,196.25	\$ 12,196.25				
Suspend		3	Case	\$ 1,069.12	\$ 3,207.36				
WSP Materilas					\$ 3,000.00				
Subtotal					\$ 568,752.89				
Freight					\$ 2,500.00				
Tax					\$ 46,922.11				
					\$ 618,175.00	\$ 646,462.06			
		Surveillance: 82-210000A.....		\$ 22,000.00	\$ 15,000.00				x
		Aircraft: 82-210000B.....			\$ 25,000.00				x
		Safety Equipment: 82-210000C		\$ 6,000.00	\$ 6,000.00				x
		Weed Control: 82-210000E.....		\$ 15,000.00	\$ 12,000.00				x
	Drone: 82-210000F.....		\$ 3,000.00	\$ -					
				\$ 692,462.06	\$ 704,462.06			0%	\$ 664,175.00
COMMUNICATIONS: 92006									
	Verizon Cell Phone / Tablet	\$	14,000.00	\$	14,000.00				x
	GPS Cameras Systems	\$	13,000.00	\$	13,000.00				x
		\$	27,000.00	\$	14,500.00	\$	27,000.00	91%	\$ 27,000.00
TELEPHONE: 92007									
	VAST	\$	9,000.00	\$	3,300.00	\$	9,000.00	90%	\$ 9,000.00
SUBTOTAL PAGE 2 -----				\$	730,884.06	\$	748,369.06		\$ 708,542.48

BUDGET	2024/2025		2010/2011 Budget	2023/2024	% Expended To Date	2024/2025 Budget
INSURANCE: 92014 (liability)			\$ 40,808.00	\$ 68,567.00	107%	\$ 83,982.00
Workers Comp: 91010			\$ 18,922.00	\$ 50,749.00	100%	\$ 65,277.00
MAINTENANCE & SUPPLIES:						
92019	Equipment Maintenance = vehcile, tires, spray, drone	\$ 30,000.00		\$ 28,000.00	x	
92023	Fuel/Oil =	\$ 150,000.00		\$ 150,000.00	x	
92012	Uniforms/clothing =	\$ 20,000.00		\$ 19,000.00	x	
92012	Boots	\$ 1,500.00		\$ 1,500.00	x	
92013	Facility =	\$ 10,000.00		\$ 9,000.00	x	
92001	Misc Supplies =	\$ 3,500.00		\$ 5,500.00	x	
		\$ 215,000.00	\$ 93,500.00	\$ 213,000.00	0%	\$ 215,000.00
MEMBERSHIPS: 92027						
	American Mosquito Control Association =	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	x	
	Mosquito & Vector Control Association of California =	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	x	
	MVCAC NPDES Permit Coalition=	\$ -	\$ -	\$ -	x	
	CCVC/JPA =	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	x	
	CSDA	\$ -	\$ -	\$ -	x	
	Amazon Prime	\$ 150.00	\$ -	\$ -	x	
	SOVE	\$ 200.00	\$ 200.00	\$ 200.00	x	
	Western Growers	\$ 400.00	\$ 400.00	\$ 400.00	x	
		\$ 15,250.00	\$ 18,350.00	\$ 15,100.00	76%	\$ 15,250.00
OFFICE EXPENSE: 92018						
	Required paper and supplies =	\$ 8,000.00	\$ 9,500.00	\$ 22,500.00	98%	\$ 8,000.00
PROFESSIONAL SERVICES: 92037						
	Website Management	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	x	
	Audit	\$ 10,500.00	\$ 9,000.00	\$ 9,000.00	x	
	GASB	\$ 700.00	\$ 700.00	\$ 700.00	x	
	Medical- drug screens =	\$ 1,500.00	\$ 3,000.00	\$ 3,000.00	x	
	Attorney =	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	x	
	Aerial Photo	\$ 6,550.00	\$ 6,550.00	\$ 6,550.00	x	
		\$ 35,250.00	\$ 67,040.00	\$ 36,250.00	97%	\$ 35,250.00
RENTS/LEASES/LICENSES: 92057						
	Maintenance Agreements -					
	Copier =	\$ 1,500.00			x	
	Alarm	\$ 800.00			x	
	Leading Edge	\$ 3,200.00			x	
	EDS/ESRI	\$ 12,000.00			x	
	QUINN	\$ 1,200.00			x	
		\$ 18,700.00	\$ 2,950.00	\$ 3,655.00	38%	\$ 18,700.00
CONSULTATION: 92048						
	Research =		\$ 1,000.00	\$ 1,500.00	85%	\$ 1,500.00
TRUSTEE BOARD: 92069						
	5 Trustees x \$50.00/month x 12 months =		\$ 3,000.00	\$ 3,000.00	64%	\$ 3,000.00
SUBTOTAL PAGE 3 -----			\$ 255,070.00	\$ 414,321.00		\$ 445,959.00

Agenda Items 4 & 5

4. Board Member Reports

On their initiative, Board members may make a brief announcement or report on their 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.

5. Manager's Report

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

General Updates:

- CalOES/FEMA
- Field operations
- Safe driving training- VCJPA
- July 4th Holiday- observed on July 5th

Financial Reports:

- Performance Budget
- Revenue Realization
 - Monthly receipts \$1,226,412.73
 - Revenue to date: \$3,466,574.27
 - Expenses to date: \$3,238,574.27
 - General Fund Reserve: \$3,735,114.64
 - Total Cash: \$4,410,363.67

Pinnacle Report:

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

Kings Mosquito Abatement District

Fiscal Year 2023-2024

Monthly Budget Report

Month Ending - April 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	\$ 1,187,876.66	\$ 3,024,638.80	108%
RDA	\$ 300,000.00	\$ -	\$ 355,040.42	118%
Interest on Current Deposits	\$ 13,000.00	\$ 27,093.46	\$ 55,248.07	425%
Aid-Other Gov't Agencies	\$ 23,000.00	\$ 10,728.19	\$ 14,075.38	61%
Navy Contract	\$ -	\$ -	\$ -	
Weed Control	\$ 6,000.00	\$ -	\$ -	
Other	\$ 35,000.00	\$ 714.42	\$ 17,571.60	50%
Revenue Realized	\$ 3,177,000.00	\$ 1,226,412.73	\$ 3,466,574.27	109%
			YTD EXPENSES	BUDGET
			\$ (3,238,539.36)	\$ 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	\$ 2,639,325.52	\$ 1,226,412.73	\$ (119,842.49)	\$ 3,735,114.64										
Imprest Cash	\$ 250.00													
710420 Cap. Imp. Revenue	\$ 141,762.44													
710425 Ins. Reserve	\$ 82,556.88													
710430 Post Retirement	\$ 108,407.58													
CCVCJPA Fund	\$ 224,243.40													
Kings Federal Credit Union	\$ 118,028.73													
Total Cash	\$ 4,410,363.67													
			April Actual Balance	<table border="1"> <tr> <td align="center" colspan="2">Prior Month Info</td> </tr> <tr> <td align="center" colspan="2">MArWarrants</td> </tr> <tr> <td>\$</td> <td align="right">(26,245.95)</td> </tr> <tr> <td align="center" colspan="2">Mar Vouchers</td> </tr> <tr> <td>\$</td> <td align="right">-</td> </tr> </table>	Prior Month Info		MArWarrants		\$	(26,245.95)	Mar Vouchers		\$	-
Prior Month Info														
MArWarrants														
\$	(26,245.95)													
Mar Vouchers														
\$	-													
			\$ 2,613,079.57											
			April Warrants											
			\$ 15,464.83											
			April Vouchers											
			\$ -											
			Voided Checks/Error											

**Kings Mosquito Abatement District
Budget Review**

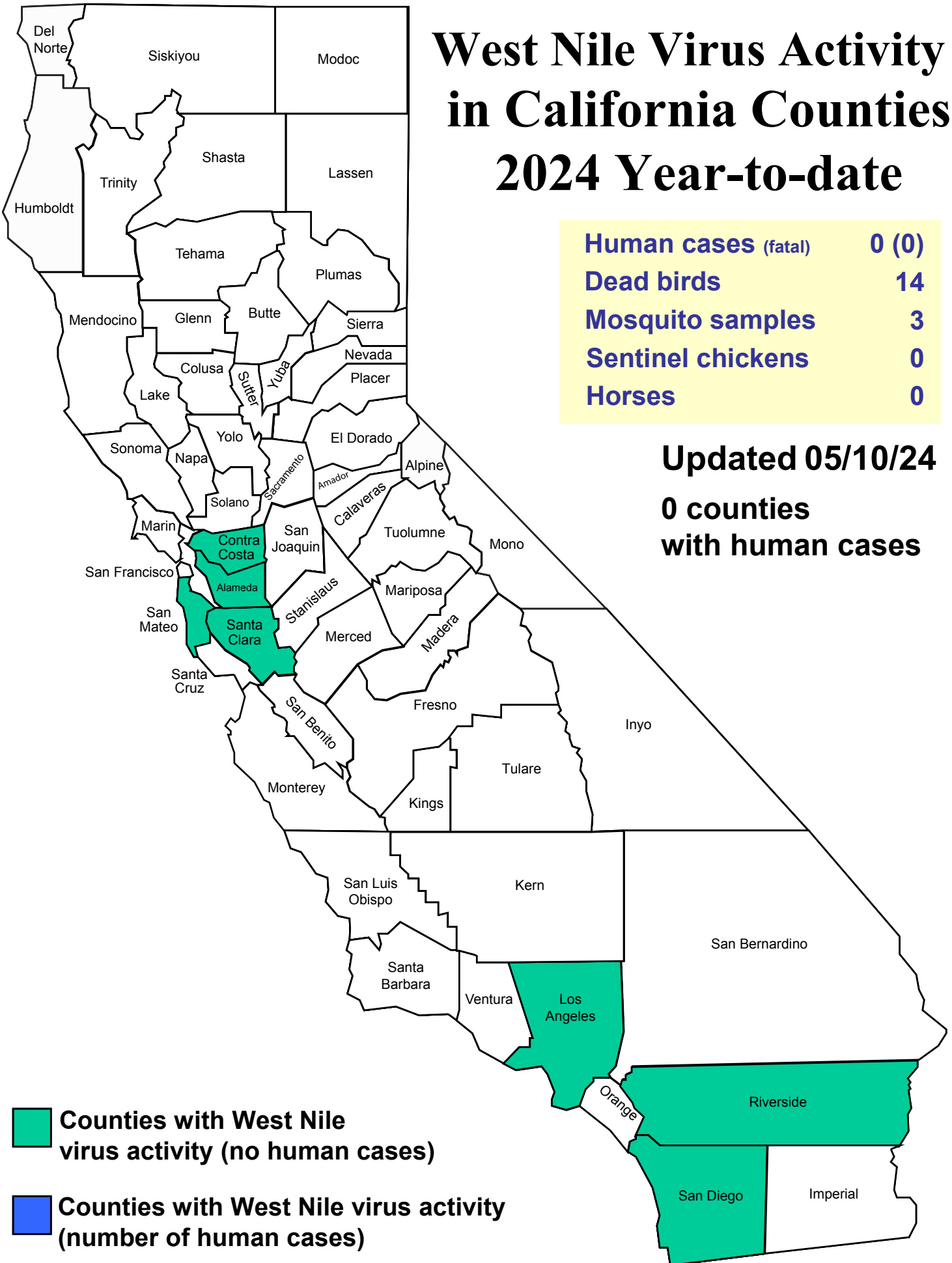
	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Thru 5 13 24	YTD %
Revenues					
Property Taxes	\$ 2,833,626.94	\$ 2,951,153.36	\$ 3,010,176.42	\$ 3,024,638.80	100.5%
RDA	\$ 377,611.43	\$ 430,030.89	\$ 430,030.89	\$ 355,040.42	82.6%
Aid form Other Government Agency	\$ 24,823.18	\$ 21,160.45	\$ 21,160.45	\$ 14,075.38	66.5%
Interest Income	\$ 19,615.21	\$ 52,581.98	\$ 53,633.61	\$ 55,248.07	103.0%
Miscellaneous	\$ 77,231.97	\$ 13,093.44	\$ 13,093.44	\$ 17,571.60	134.2%
Subtotal of Revenue	\$ 3,332,908.73	\$ 3,468,020.12	\$ 3,528,094.81	\$ 3,466,574.27	98.3%
Salaries and Benefits					
91000 Regular Employees	\$ 707,707.69	\$ 907,062.80	\$ 953,964.00	\$ 799,046.82	83.8%
91001 Extra Help	\$ 283,809.18	\$ 325,067.69	\$ 438,450.00	\$ 358,772.78	81.8%
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	\$ 153,789.48	84.1%
CalPERS UAL	\$ 13,186.00	\$ 24,984.00	\$ -	\$ -	
91007 Health Insurance	\$ 6,588.16	\$ 7,929.94	\$ 7,907.00	\$ 6,721.51	85.0%
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	\$ 8,294.48	61.7%
91013 Employee Benefits	\$ 349,316.29	\$ 312,980.39	\$ 329,920.35	\$ 305,779.01	92.7%
7801 Account	\$ 2,400.00	\$ 2,400.00	\$ -	\$ -	
Kings Federal Account Claims Cost	\$ 407,410.52	\$ 317,469.05	\$ -	\$ 285,000.00	
Fairmont Reimbursement	\$ (72,378.19)	\$ (21,718.65)	\$ -	\$ -	
5060 Account	\$ 11,883.96	\$ 14,829.99	\$ -	\$ 20,779.01	
Subtotal of Salaries and Benefits	\$ 1,563,671.34	\$ 1,805,726.86	\$ 1,996,022.24	\$ 1,702,364.33	85.3%
Services and Supplies					
92002 Ag Services and Supplies	\$ 495,859.51	\$ 936,796.99	\$ 704,462.06	\$ 714,874.45	101.5%
92006 Communication	\$ 13,996.90	\$ 23,127.30	\$ 27,000.00	\$ 16,505.57	61.1%
92007 Telephone	\$ 10,016.71	\$ 8,439.70	\$ 9,000.00	\$ 7,835.67	87.1%
92012 Laundry Services	\$ 13,444.85	\$ 17,493.31	\$ 20,500.00	\$ 14,629.36	71.4%
92013 Facility Expenses	\$ 4,924.67	\$ 9,084.67	\$ 9,000.00	\$ 15,766.30	175.2%
Normal Facility				\$ 10,648.70	
Work Out				\$ 5,629.10	
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	\$ 24,679.52	88.1%
Maintenance Lease Body Work	\$ 18,339.90	\$ 6,151.24	\$ -	\$ -	
92023 Fuel/Oil	\$ 59,223.06	\$ 80,959.73	\$ 150,000.00	\$ 74,926.76	50.0%
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	\$ 14,694.19	65.3%
92037 Professional/Special Services	\$ 27,042.24	\$ 18,416.10	\$ 36,250.00	\$ 12,635.06	34.9%
92048 Consultation Expenses	\$ -	\$ -	\$ 1,500.00	\$ -	0.0%
92001 Supplies and Materials	\$ 1,771.59	\$ 2,700.37	\$ 5,500.00	\$ 1,700.00	30.9%
92056 Advertising	\$ 1,328.37	\$ 426.14	\$ 5,000.00	\$ 2,204.37	44.1%
92057 Rents and Leases	\$ 2,725.43	\$ 2,757.76	\$ 3,655.00	\$ 1,710.93	46.8%
92062 Small Tools and Instruments	\$ 1,317.33	\$ 2,031.24	\$ 4,000.00	\$ 2,612.17	65.3%
92063 Special Dept. Exp.	\$ 4,632.76	\$ 5,968.63	\$ 3,500.00	\$ 2,933.89	83.8%
92069 BD & Comm Mem Exp.	\$ 2,054.12	\$ 1,895.92	\$ 3,000.00	\$ 1,299.99	43.3%
92090 Travel Expenses	\$ 1,138.56	\$ 6,120.20	\$ 12,000.00	\$ 9,805.67	81.7%
92094 Utilities	\$ 22,043.60	\$ 31,594.74	\$ 37,500.00	\$ 24,865.21	66.3%
Subtotal of Services and Supplies	\$ 778,039.68	\$ 1,269,590.51	\$ 1,166,034.06	\$ 1,026,615.19	88.0%
Fixed Assets					
94006 Structures and Improvements	\$ -	\$ -	\$ 2,000.00	\$ -	0.0%
94000 Fixed Assets	\$ 196,050.14	\$ 148,422.77	\$ 304,420.00	\$ 258,545.81	84.9%
96000 Transfer of Funds					
Subtotal of Services and Supplies	\$ 196,050.14	\$ 148,422.77	\$ 306,420.00	\$ 258,545.81	84.4%
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	\$ 3,245,045.49	93.6%
Net Income (Loss)					
	\$ 537,627.41	\$ (13,240.18)	\$ 59,618.51	\$ 221,528.78	

West Nile Virus Activity in California Counties 2024 Year-to-date

Human cases (fatal)	0 (0)
Dead birds	14
Mosquito samples	3
Sentinel chickens	0
Horses	0

Updated 05/10/24

0 counties
with human cases



- Counties with West Nile virus activity (no human cases)
- Counties with West Nile virus activity (number of human cases)

California Arbovirus Surveillance Bulletin #5

Week 19 Friday, May 10, 2024



WEEKLY UPDATE

Humans

No human infections have been reported in 2024.

Dead Birds

No new West Nile virus (WNV) positive dead birds were reported this week. In 2024, 14 WNV positive dead birds have been reported in 5 counties. At this time last year, 3 WNV positive dead birds had been reported from 1 county.

Mosquito Pools

A total of 2 new WNV positive mosquito pools were identified from 2 counties: Los Angeles (1) and Riverside (1). **These are the first detections of WNV activity in Los Angeles and Riverside counties this year.** In 2024, 3 WNV positive mosquito pools have been reported from 3 counties. At this time last year, 2 WNV positive mosquito pools had been reported from 2 counties.

Sentinel Chickens

No seroconversions have been reported in 2024.

2023 & 2024 YTD West Nile Virus Comparisons		
	2023	2024
Total No. Dead Bird Reports	1,340	1,190
No. Positive Counties	3	7
No. Human Cases	0	0
No. Positive Dead Birds / No. Tested	3 / 145	14 / 159
No. Positive Mosquito Pools / No. Tested	2 / 3,108	3 / 3,979
No. Seroconversions / No. Tested	0 / 11	0 / 49

California Arbovirus Surveillance Bulletin #5

Week 19 Friday, May 10, 2024

YTD WNV Activity by Element and County, 2024					
County	Humans	Horses	Dead Birds	Mosquito Pools	Sentinel Chickens
Alameda			5	1	
Contra Costa			1		
Los Angeles				1	
Riverside				1	
San Diego			2		
San Mateo			3		
Santa Clara			3		
Totals			14	3	

TESTING SUMMARIES

		WNV	SLEV	WEEV
Human Cases	Week	0	0	0
	YTD	0	0	0

		Positive / Total Tested					
		WNV	SLEV	WEEV	CHIK	DENV	ZIKA
Dead Birds	Week	0 / 27					
	YTD	14 / 159					
Chicken Sera	Week	0 / 41	0 / 41	0 / 41			
	YTD	0 / 49	0 / 49	0 / 49			
Mosquito Pools	Week	2 / 733	0 / 733	0 / 733	0 / 0	0 / 0	0 / 0
	YTD	3 / 3,979	0 / 3,882	0 / 3,882	0 / 94	0 / 94	0 / 94

POSITIVES

Mosquito Pools

County	Site	Pool No	Species	City	Pool Size	Trap	Collected	Virus
Los Angeles	GRLA 2554	5169	Cx quinquefasciatus	Winnetka	50	GRVD	2024-05-02	WNV
Riverside	COAV 424	1782	Cx quinquefasciatus	Coachella	15	GRVD	2024-05-07	WNV