

**REGULAR MEETING**

**SEPTEMBER 19, 2023**



**FLORIDA**

*Mosquito Control*

**DISTRICT**

**KEYS**

# 2023 CALENDAR

January-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

March-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

May-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

July-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

November-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

February-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

April-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

June-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

August-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

October-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

December-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Holidays
  Meetings
  Conferences

## Regular Meeting Agenda

Florida Keys Mosquito Control District  
Marathon Office  
503 107<sup>TH</sup> Street, Marathon, FL

September 19, 2023 3:00 pm

### 1.) Call to Order

### 2.) Invocation and Salute to the Flag

### 3.) Roll Call

### 4.) Community Input:

Community Input shall be heard prior to each specified agenda item.

The Board adheres to, and conducts each meeting in accordance with, Robert's Rules of Order. Presentations to the Board are limited to three (3) minutes for each individual speaker and five (5) minutes for the representative of a designated group. Transfer of time between individuals and/or groups is not permitted. Letters submitted to any Commissioner, the Executive Director, Executive Assistant, or any other District employee during a Board meeting will be placed into the record but will not additionally be read into the record at the meeting.

The Board welcomes public input but also must maintain order. Thus, community input is not a time for open dialogue between the Board and the speaker. Speakers should direct their comments to the Board and not to District staff or other audience members. Speakers should not expect Commissioners or staff to answer or respond to questions during community input. If appropriate, the Board may request the issue be added as a discussion item at a future District Board meeting. Furthermore, all speakers agree to abide by FKMCD's Code of Conduct Policy and Procedures Governing Meetings, Hearings, and Community Input, as adopted through Resolution 2021-02.

Any person who wishes to make public comment during this meeting may be heard by the Board, through the Board Chair, on any proposition before the Board by either (1) complete and provide the supplied community input card or inform the Clerk/Executive Assistant to the Board, specifying the agenda item; or (2) when remote means for input is allowed by the Board, calling 305-292-7190 or emailing the Clerk/Executive Assistant (currently [ddarias@keysmosquito.org](mailto:ddarias@keysmosquito.org)) no later than 1:00 pm on September 19, 2023. If attending remotely, you must remain available by phone from the hours of 3:00pm to 5:00pm.

### 5.) Consent Agenda

All items listed as Consent Agenda items are considered routine and non-controversial by the FKMCD Board and will be approved by a single motion. There will be no separate discussion of these items. Prior to this meeting, Board Members have had the opportunity to review each of these items and may request that any item be moved to an Action Item for individual consideration.

a.) Minutes of the August 22, 2023 Budget Workshop **Pgs. 6-7**

b.) Minutes of the August 22, 2023 Regular Meeting **Pgs. 8-9**

- 6.) Approval of Agenda
- 7.) Invited Speaker: Chip Kasper, NOAA
- 8.) Treasurer's Report
- 9.) Attorney's Report
- 10.) Director's Report Pgs. 14-24
  
- 11.) Items for Board Discussion
  - a.) Performance Review, The Balmoral Group (Leal) Pg. 25
  - b.) Audit Committee Charter Annual Review (Leal) Pgs. 27-31
  - c.) Landing Site Memorandum of Understanding (Leal) Pg. 32
- 12.) Items for Board Review and Action:
  - a.) Financial Reports (Holden)
    - I. Budget Analysis Pgs. 34-38
    - II. District Finances Pg. 39
    - III. Cash Disbursements through August 2023 Pgs. 40-42
  
- 13.) Good of the Order
  
- 14.) Meeting Adjourned

# *Item 5*

## Approval of Minutes

## Budget Workshop Minutes

### Florida Keys Mosquito Control District

Marathon Office  
503 107<sup>th</sup> Street  
Marathon, FL 33050

**August 22, 2023 1:00 pm**

The Board of Commissioners of the Florida Keys Mosquito Control District held a Budget Workshop on August 22, 2023, at the FKMCD Marathon Office.

**Present Were:** Phillip Goodman, Chairman; Dr. Stanley Zuba, Vice-Chair; Tom McDonald, Secretary/Treasurer; Jill Cranney, Commissioner; Brandon Pinder, Commissioner; Andrea Leal, Executive Director; Dirk Smits, Board Attorney.

**Employees Present Were:** Bruce Holden, Director of Finance; Michael Behrend, Director of Human Resources; Edgar Delacerda, Director of Aerial Operations; Chad Huff, Public Education Information Officer; Deanna Darias, Executive Assistant; Tony Nunez, Chief Technology Officer.

**Invited Guests Present:** None

**Approval of Agenda:** Chairman Goodman asked the Board if there were any corrections or additions to the agenda, hearing none, the agenda was unanimously approved.

**Community Input:** None

Chairman Goodman stated that this workshop has been called to discuss the Budget for the Fiscal Year 2023-2024.

**Discussion:** The Board was shown the millage rate chart by Director of Finance Bruce Holden, who also highlighted his projections for the District's future. Chairman Goodman inquired as to how we compared to other agencies in light of the trim notifications that were distributed; he feels that we are in a good position and that the majority of them have a higher maximum millage rate. Mr. Holden outlined the budget modifications that have been made since July and went over both the positive and negative changes with the Board. In accordance with the board's directive, he revised the performance compensation to reflect a 5% COLA raise and a 2% merit raise, saving the district \$106,800. This is consistent with the majority of other county constitutions, according to Commissioner Cranney. Our health care projected increase was reduced from 10% to 4%, which saved the District \$153,579; this is due to our longstanding relationship with Cigna and our wellness program. The Research Department adjusted the number of remote traps they were adding from 30 to 10, which will give us a total of 40 remote traps in the field. The lack of availability of dry ice at Publix in the Upper Keys is causing us to order the ice from Airgas, which has increased the cost by over \$20,000 for the year.

With the Board, Mr. Holden went over the reserves page of the detailed work plan budget and stated that any extra money goes into the reserves line item. The intention is to set aside \$500,000 for building upkeep, with the remaining funds going toward the helicopter. Regarding the way the budget is unfolding, Mr. Holden is optimistic. Chairman Goodman requested a ratio analysis to compare operating costs on a year-by-year basis; Mr. Holden presented these numbers to the Board, and they had a short discussion on the topic. Chairman Goodman complimented the staff for their efforts and said he thought the District had done a fantastic job of containing our tax increases. He announced that the tentative budget hearing would take place in the Marathon office on September 7th at 5:05pm.

**Good of the Order:** None

**Adjourn:** There being no further business to come before the Board, the meeting was adjourned.

*Respectfully submitted,*

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*Andrea Leal  
Executive Director*

*Board of Commissioners  
Florida Keys Mosquito Control District*

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*Phillip L. Goodman, Chairman*

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*Thomas McDonald, Secretary-Treasurer*

*For additional information, please refer to [www.keysmosquito.org](http://www.keysmosquito.org).*

DRAFT

## Regular Meeting Minutes

Florida Keys Mosquito Control District  
Marathon Office  
503 107<sup>th</sup> Street Marathon, FL 33050

August 22, 2023 1:28 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held a Regular Meeting on August 22, 2023 at the FKMCD Marathon office.

**Present Were:** Phillip Goodman, Chairman; Dr. Stanley Zuba, Vice-Chair; Tom McDonald, Secretary/Treasurer; Jill Cranney, Commissioner; Brandon Pinder, Commissioner; Andrea Leal, Executive Director; Dirk Smits, Board Attorney.

**Employees Present Were:** Bruce Holden, Director of Finance; Michael Behrend, Director of Human Resources; Edgar Delacerda, Director of Aerial Operations; Chad Huff, Public Education & Information Officer; Deanna Darias, Executive Assistant; Tony Nunez, Chief Technology Officer.

**Invited Guests Present:** Tina Wyatt, FBMC & Eugene Martinez, Cigna

**Community Input:** None

**Approval of Consent Agenda:** A motion was made by Commissioner Cranney, seconded by Commissioner McDonald and passed unanimously to approve the consent agenda.

**Approval of Agenda:** Chairman Goodman asked the Board if there were any corrections or additions to the agenda, having none, the agenda was approved.

**Cigna Award Presentation:** Cigna representatives presented the Board with an award recognizing the District's longevity as a client and our 13 year relationship with them. This is the first award that Cigna has presented to a client in this category.

**Treasurer's Report:** Tom McDonald, Secretary/Treasurer, met with Kevin Maddox regarding other entities reviewing each other's performance standards. He would like to focus on the Board's responsibilities within the District. The Board will remain informed of Commissioner McDonald's progress.

**Attorney's Report:** None

**Director's Report:** Director Leal began by alerting the commissioners of the rise in mosquito-borne illnesses in Florida as well as the occurrence of numerous West Nile cases and dengue fever in Miami-Dade and neighboring counties. According to Director Leal, there haven't been any locally acquired diseases in the Keys, but we have increased the number of WDG treatments. Due to the recent strong winds that prevented us from doing treatments, she requested the commissioners to help spread awareness about water dumping. Due to a dry month, two aerial adult sprays and 46 operations using fog trucks were carried out in July. Service requests fell sharply in July, from 915 the previous month to just 186. Chad Huff, PEIO, presented to the Ocean Reef Community Association and also participated in World Mosquito Awareness Day at John Pennekamp Park in Key Largo. Bruce Stevens, an Upper Keys field inspector who retired after 15 years of service, was recognized by Director Leal. She continued by providing an update on the Leading Edge UAS applications that had just been carried out in the Upper Keys. Miami Dade Solid Waste Unit visited our facility because they sought guidance as they build their own facility. The District is actively trying to pursue additional landing zones in the Upper Keys and they are currently looking at two locations; she will keep the Board updated on the issue. Director Leal gave an update on the sale of the



N770FK Airplane which has been delayed a few months. Bruce Holden, Director of Finance gave an update on the FLClass account which has earned \$275,000 in interest for this fiscal year.

**Items for Board Discussion:**

**10a.) Performance Review, The Balmoral Group** - Director Leal advised they sent back the review after the team made multiple corrections which she also sent to the commissioners. OPPAGA will now receive the final report from Balmoral, which so far seems to be quite complimentary of FKMCD, its personnel, and the operation as a whole.

**Items for Board Review and Action:**

**11a.) Financial Reports** – The Director of Finance, Bruce Holden, delivered an update on the monthly budget analysis and reviewed the state and local accounts. *A motion was made by Commissioner Cranney, seconded by Commissioner Pinder, and passed unanimously*, confirming the Board received the financial information from July of 2023 and the Board requests it be submitted for audit at the appropriate time.

**10b.) Resolution 2023-19 Budget Amendment #6** - A RESOLUTION OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT OF MONROE COUNTY, FLORIDA AMENDING THE DISTRICT'S BUDGET FOR FISCAL YEAR 2022-2023; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. *A motion was made by Commissioner McDonald, seconded by Commissioner Zuba, and passed unanimously to adopt Resolution 2023-19 as written.*

**10c.) Resolution 2023-20 Budget Amendment #7**- A RESOLUTION OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT OF MONROE COUNTY, FLORIDA AMENDING THE DISTRICT'S BUDGET FOR FISCAL YEAR 2022-2023; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. *A motion was made by Commissioner Cranney, seconded by Commissioner Zuba, and passed unanimously to adopt Resolution 2023-20 as written.*

**Good of the Order:**

- Chairman Goodman discussed the next meeting of the Board to be held on September 19<sup>th</sup>, 2023 at 3pm, and advised the Board there would be a Regular Meeting and Final Budget Workshop.

There being no further business to come before the Board the meeting was adjourned.

*Respectfully submitted,*

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*Andrea Leal  
Executive Director*

*Board of Commissioners  
Florida Keys Mosquito Control District*

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*Phillip L. Goodman, Chairman*

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*Thomas McDonald, Secretary-Treasurer*

# *Item 7*

Invited Speaker,  
Chip Kasper,  
NOAA

# *Item 8*

## Treasurer's Report

# *Item 9*

## Attorney's Report

# *Item 10*

## Director's Report

# September 2023 Director's Report

## State of Florida Mosquito-Borne Disease Update (as of 09/09/2023)

1. Monroe County (2023)
  - a. Dengue: 0 local, 4 travel-related
2. All of Florida (2023)
  - a. Dengue: 19 local (14 Miami-Dade, 3 Broward, Hardee, Polk), 274 travel-related (161 in Miami-Dade)
  - b. Zika: 0 local, 0 travel-related
  - c. Chikungunya: 0 local, 1 travel-related
  - d. West Nile Virus: 3 human cases
  - e. Eastern Equine Encephalitis: 2 human cases
  - f. Malaria: 7 local (Sarasota); 48 travel-related
3. Bay, Hardee, Jefferson, Nassau, Orange, Polk, St. Johns, Suwanee, and Walton counties are currently under a mosquito-borne illness advisory. Broward, Escambia, and Miami-Dade counties are currently under a mosquito-borne illness alert.

## Operations Summary

1. Adult Mosquitoes
  - a. Salt Marsh mosquito numbers lower than historical average throughout the Lower and Upper Keys in August, but higher than historical average in the Middle Keys.
  - b. No aerial adulticide missions were conducted in August; which is lower than the historical average.
  - c. Thirty-one (31) truck adulticide missions were conducted throughout the Keys in August, treating approximately 12,000 acres.
  - d. *Aedes aegypti* numbers did not exceed our adulticide action thresholds in August.
2. Larval Mosquitoes
  - a. Thirty-one (31) aerial granular larvicide missions were completed in August, treating approximately 11,500 acres; this is above the historical average for August.
  - b. Three (3) aerial liquid larvicide missions were conducted in August in Key West.
  - c. Twenty-four (24) ground liquid larvicide missions were conducted in August, treating approximately 2,500 acres.
3. Service Requests received (141) were below the historical average for August, majority of which requesting a fog truck or inspection.

## Community Outreach/Education

1. Schools
  - a. Sugarloaf School Science Night: 10/17/23
2. Community Events/Outreach/Speaking Engagements
  - a. Marathon Rotary: 9/13/23
  - b. Key West Business Trade Show, Key West Marriott: 9/28/23
3. Media/News Releases
  - a. Weekly Radio, US 1
  - b. News Release (9/8, 9/12): FMCA Forum on Mosquito-Borne Disease
  - c. News Release (9/20): FKMCD Final Budget Hearing

## Human Resources

1. New Hires
  - a. Cornelius Comer, Upper Keys Inspector

- b. Brandon Johnson, Middle Keys Inspector
  - c. Humberto Palacio, Lower Keys Inspector
2. Current Openings
- a. None

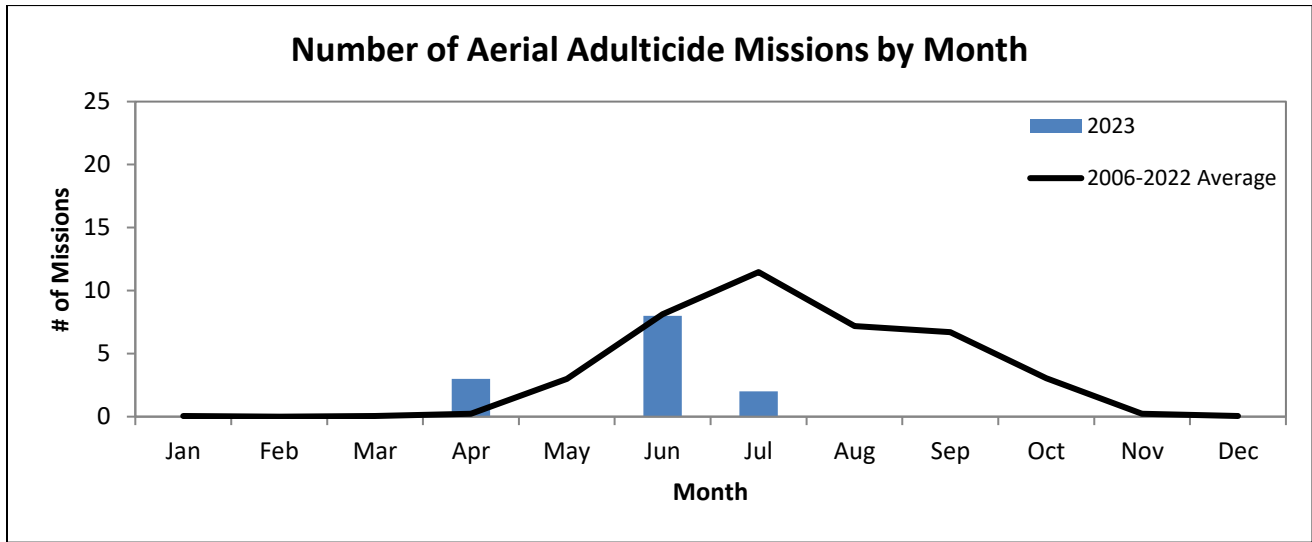
## Other Items

- 1. Travel/Training
  - a. Airbus Customer Support Symposium (Dallas, TX): 9/11—9/13
    - Andrea Leal, Edgar Delacerda, Rob Lee, Paul Pignataro
  - b. Visit to HSI for new helicopter build (Spring, TX): 9/13 – 9/15
- 2. Emergency Management Meetings, RE: Hurricane Idalia: 8/28, 8/29
- 3. Oxitec Steering Committee Meetings: 8/30, 9/14
- 4. Budget Presentation, Key West Chamber: 9/5
- 5. Leading Edge UAV Treatment: 9/6
- 6. Investment Update
- 7. After Action Items/Future Board Items
  - a. Audit Committee Charter and Annual Review, September 2023
  - b. Procedure for Audit Committee for Budget and Operations Review, September 2023
  - c. Administrative Policy Manual Annual Review, December 2023
  - d. Budgetary Process Annual Review, May 2024

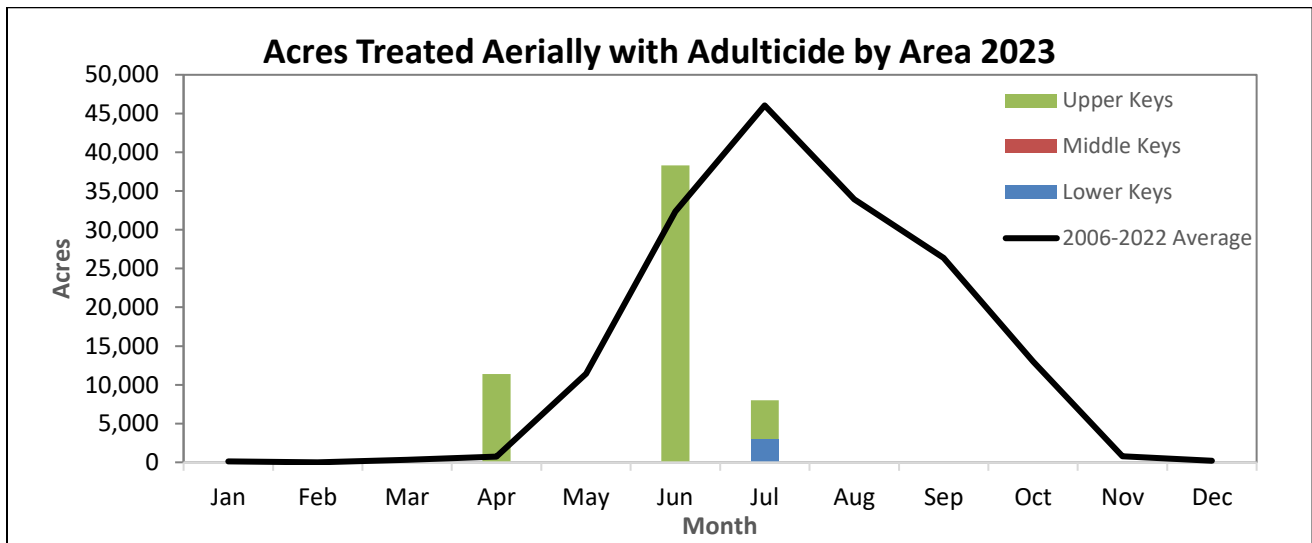
# Florida Keys Mosquito Control Operations Report

(Adjusted through August 31, 2023)

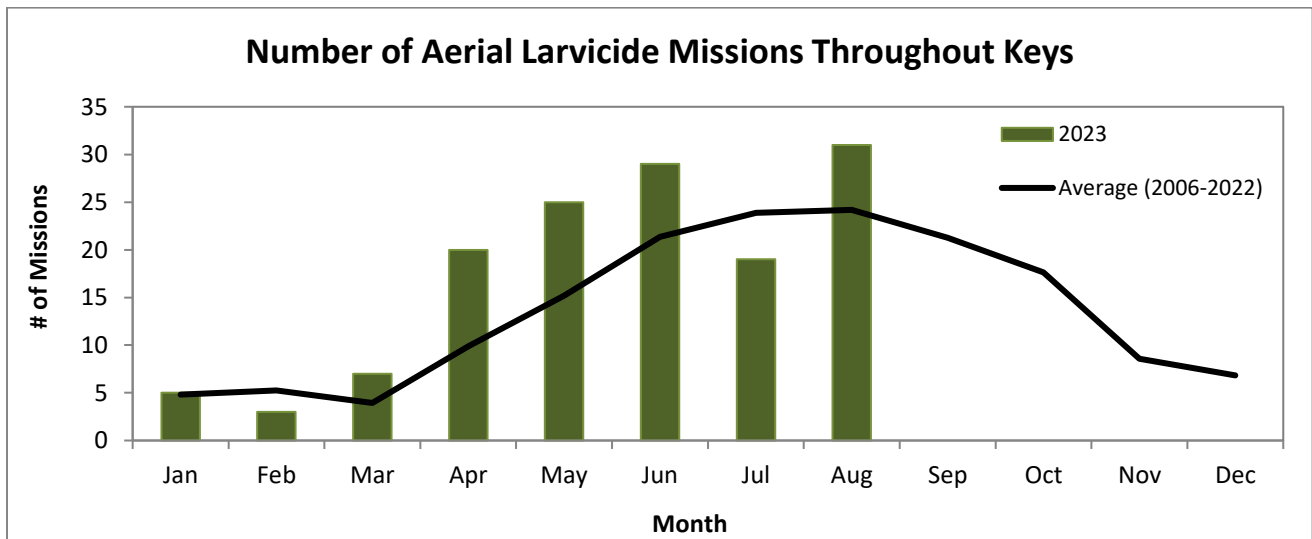
## Aerial Adulticiding Missions in August 2023: 0



## Aerial Adulticiding Acreage in August 2023: 0

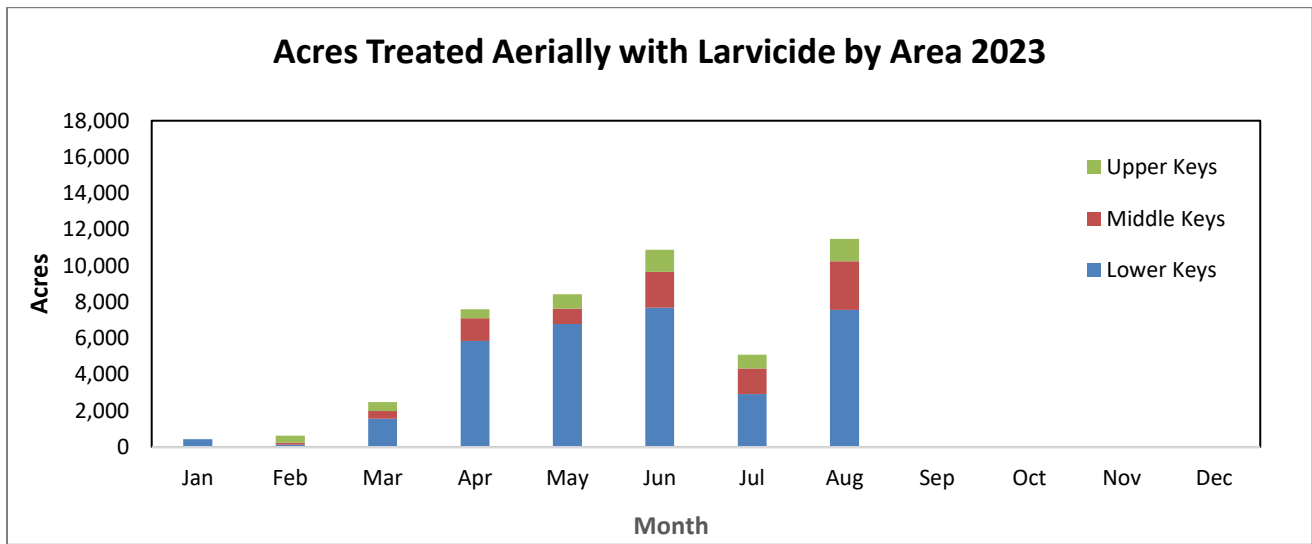
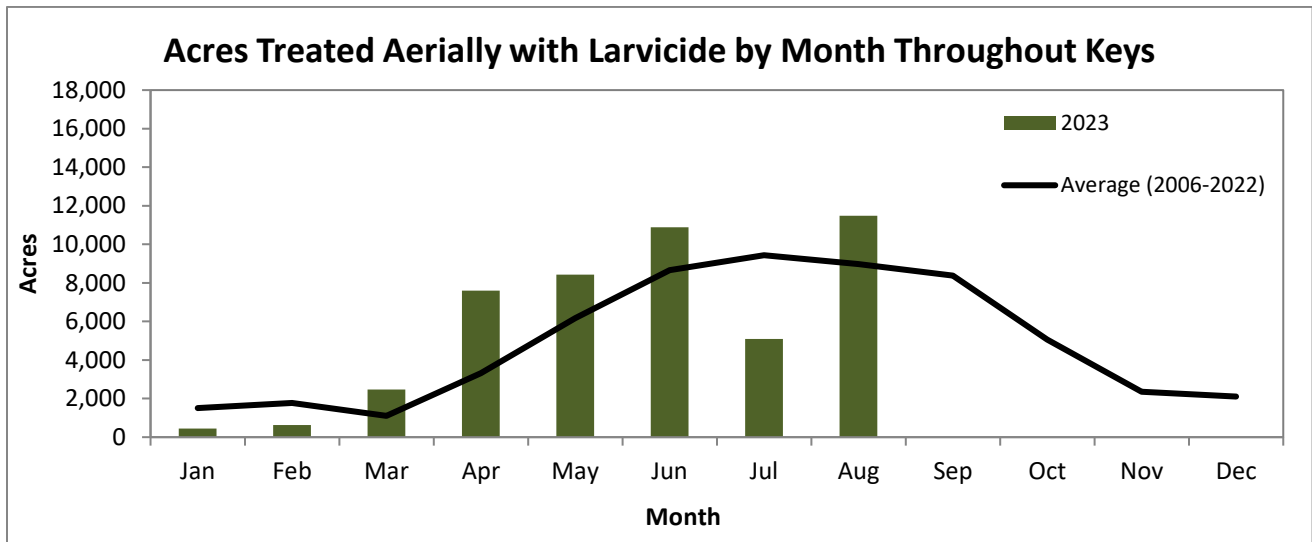


## Aerial Granular Larviciding Missions in August 2023: 31

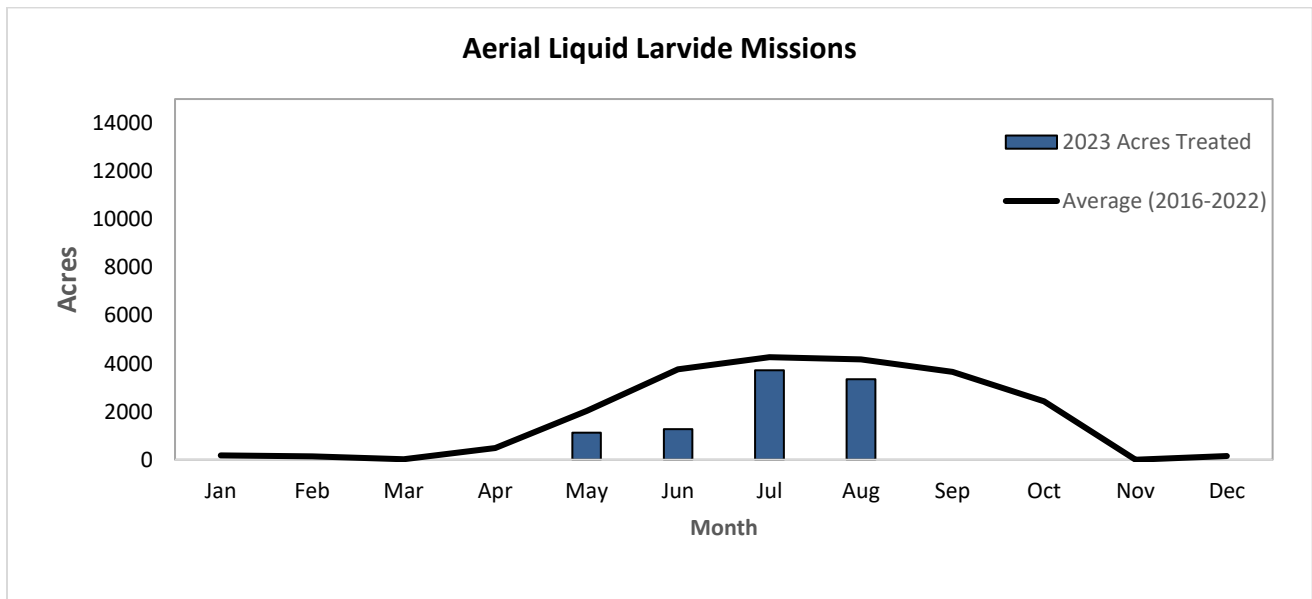




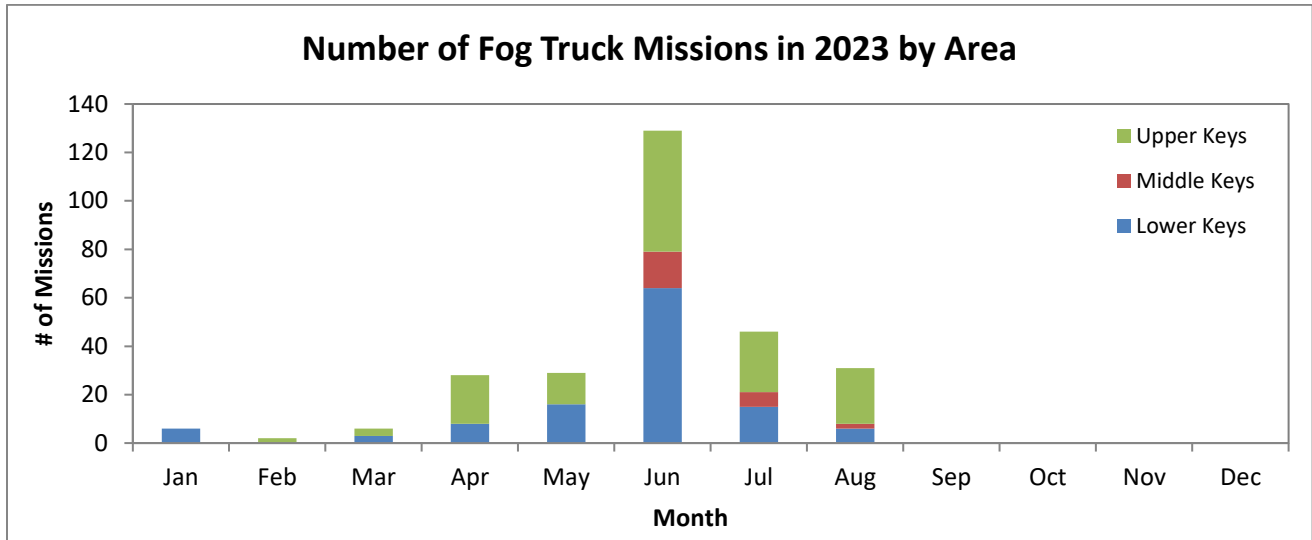
**Aerial Granular Larviciding Acreage in August 2023: 11,482**



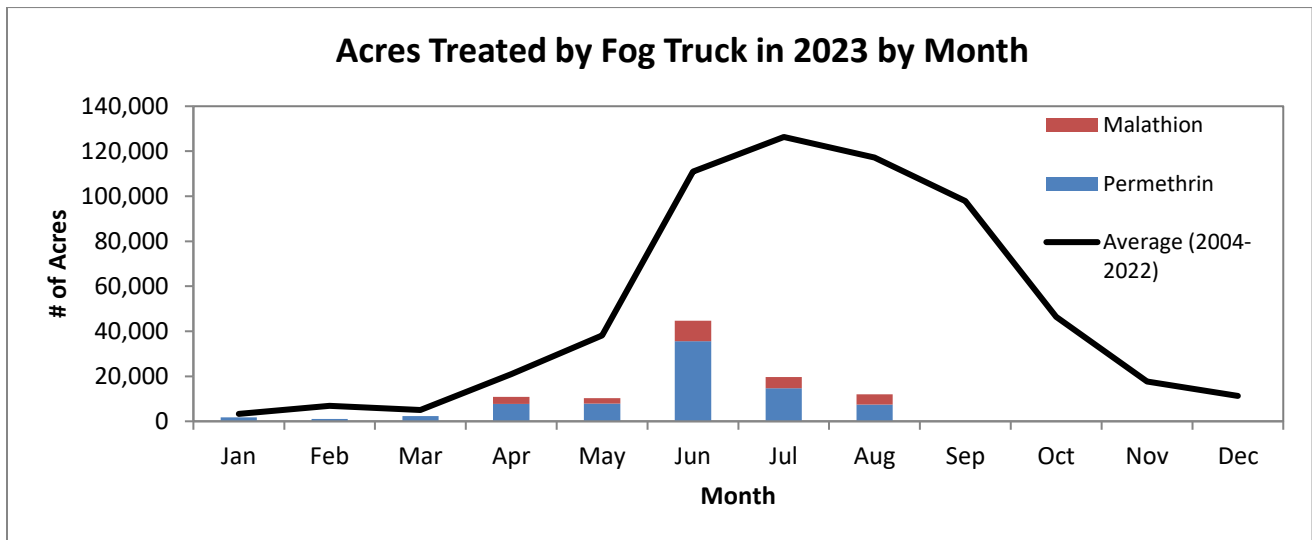
**Number of Aerial Liquid Larviciding Missions in August 2023: 3**



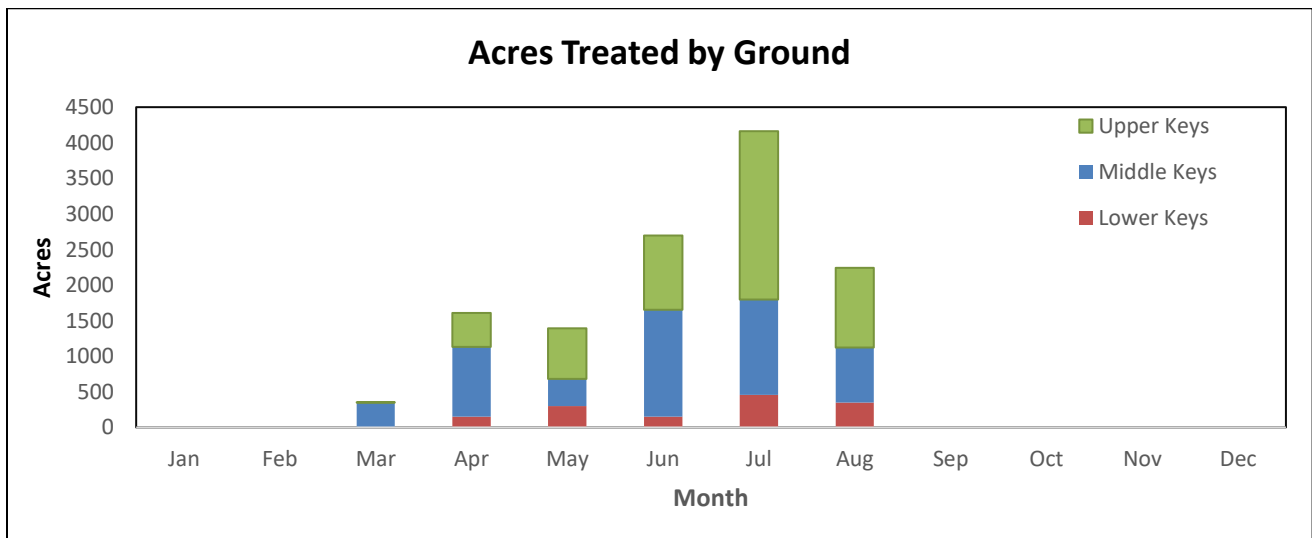
**Ground Adulticiding (Trucks) Missions in August 2023: 31**



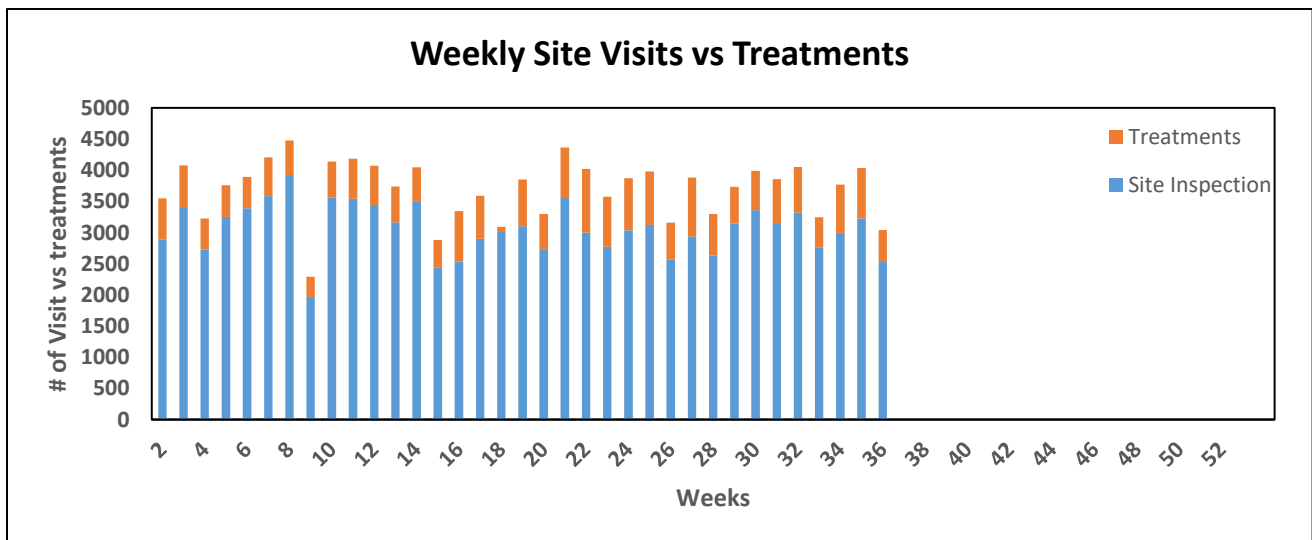
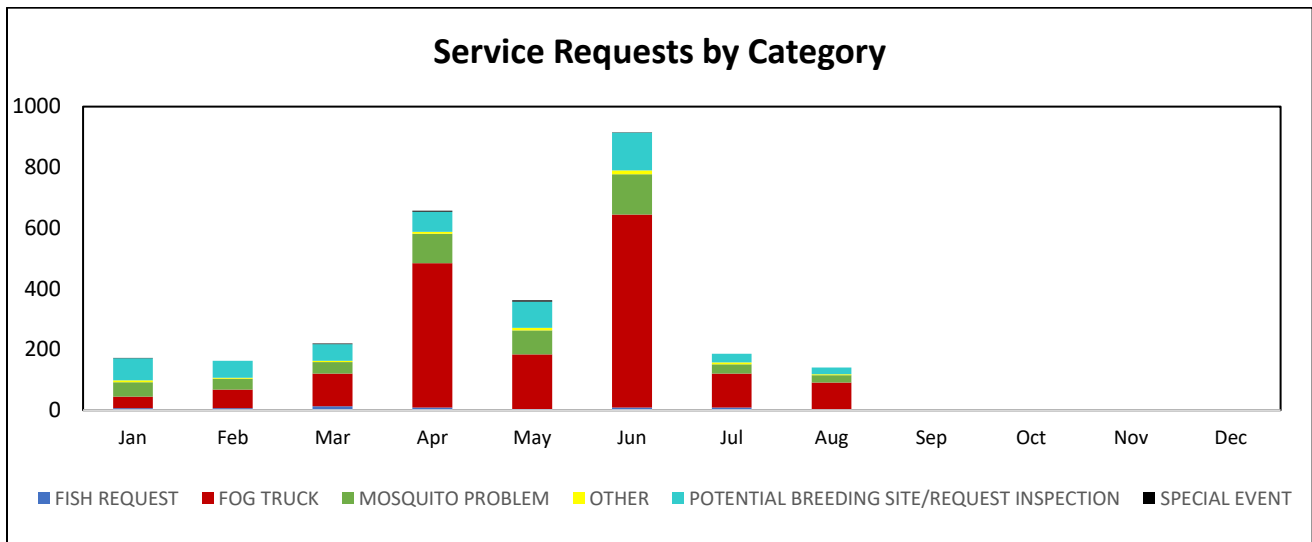
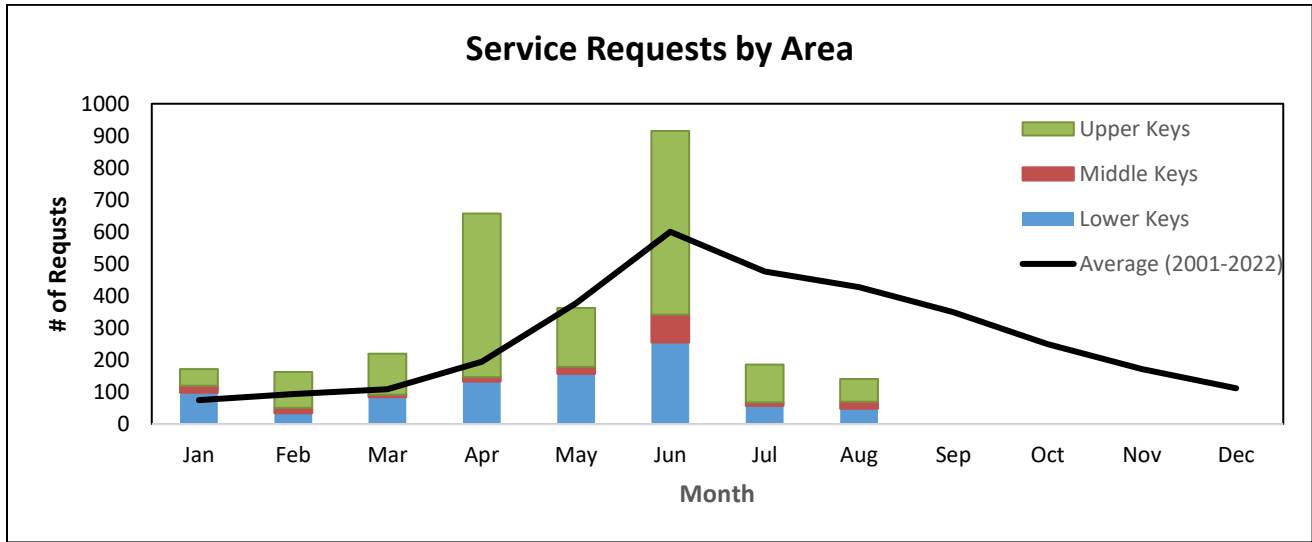
**Ground Adulticiding (Trucks) Acreage in August 2023: 11,963**



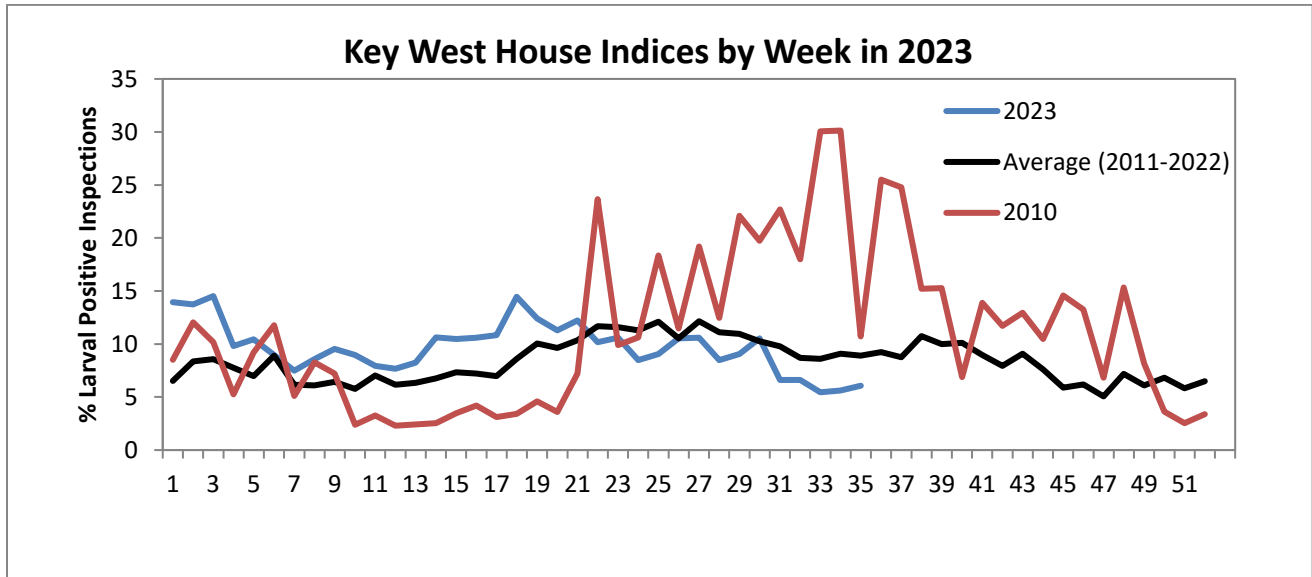
**Ground Liquid Larviciding (Truck & Backpack) Acreage in August 2023: 24 trucks**



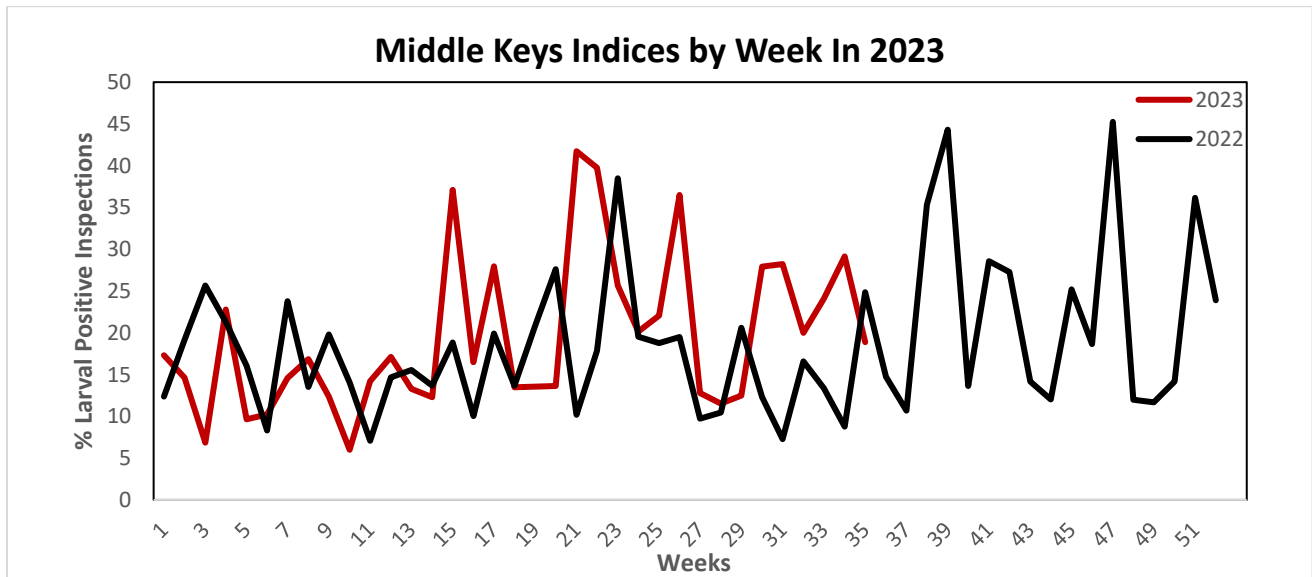
**Total Service Requests for August 2023: 141**



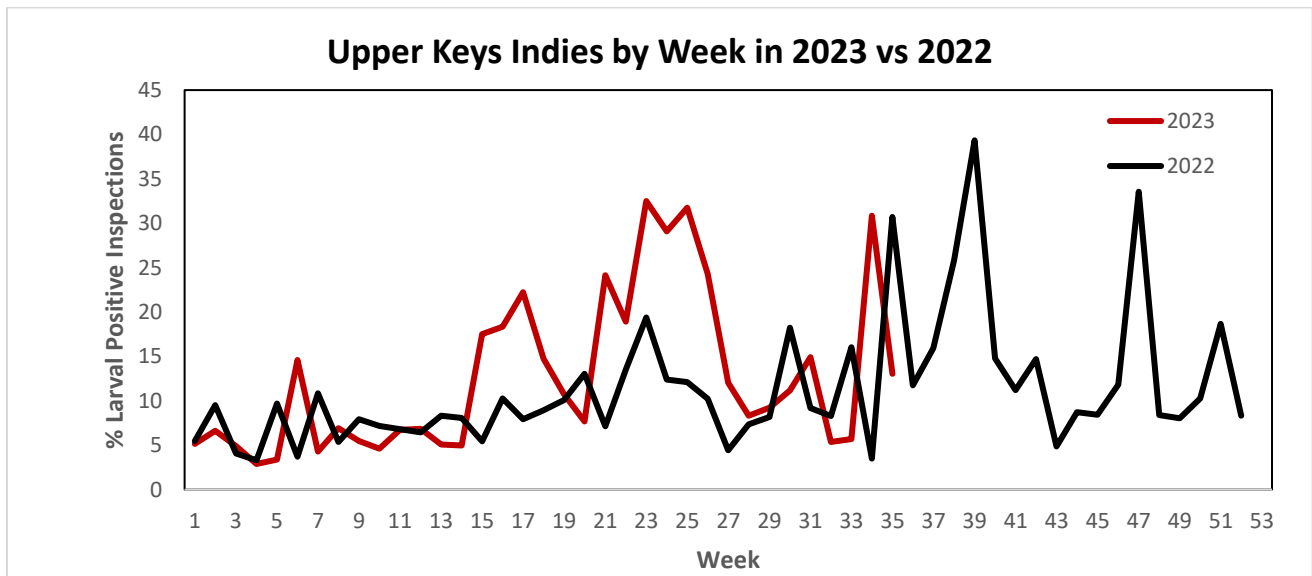
**Key West *Aedes aegypti* Larval Information:**

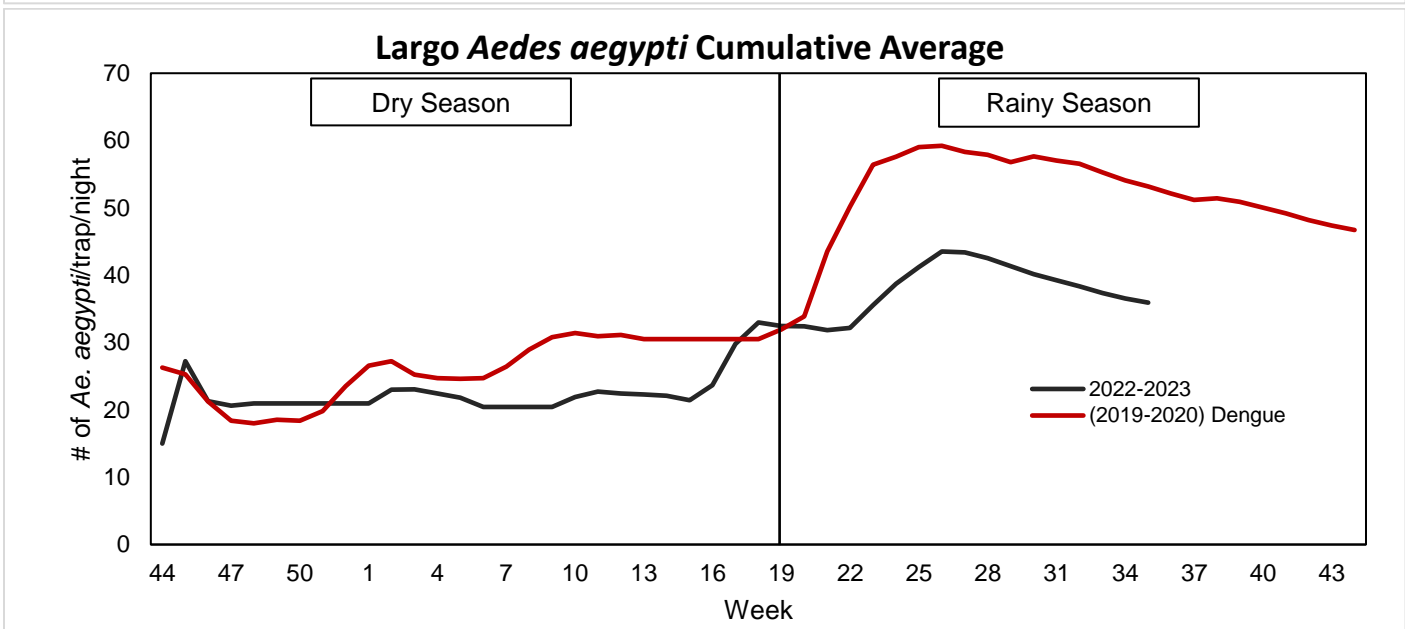
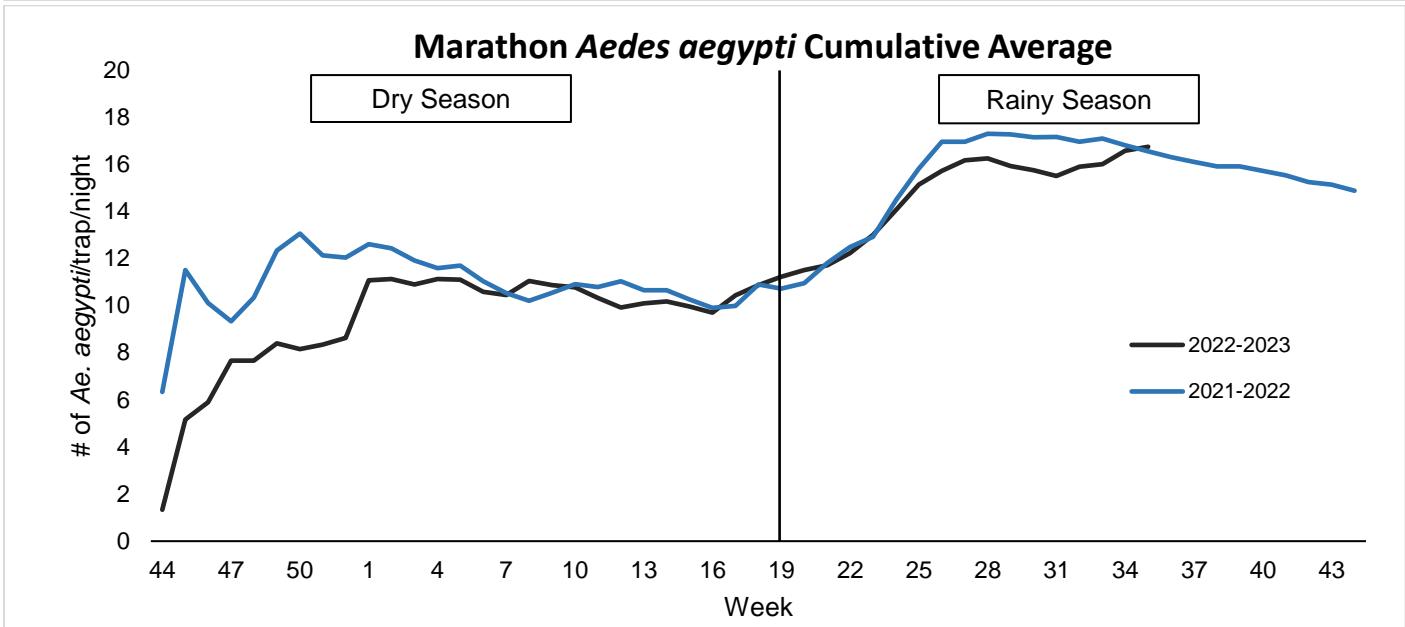
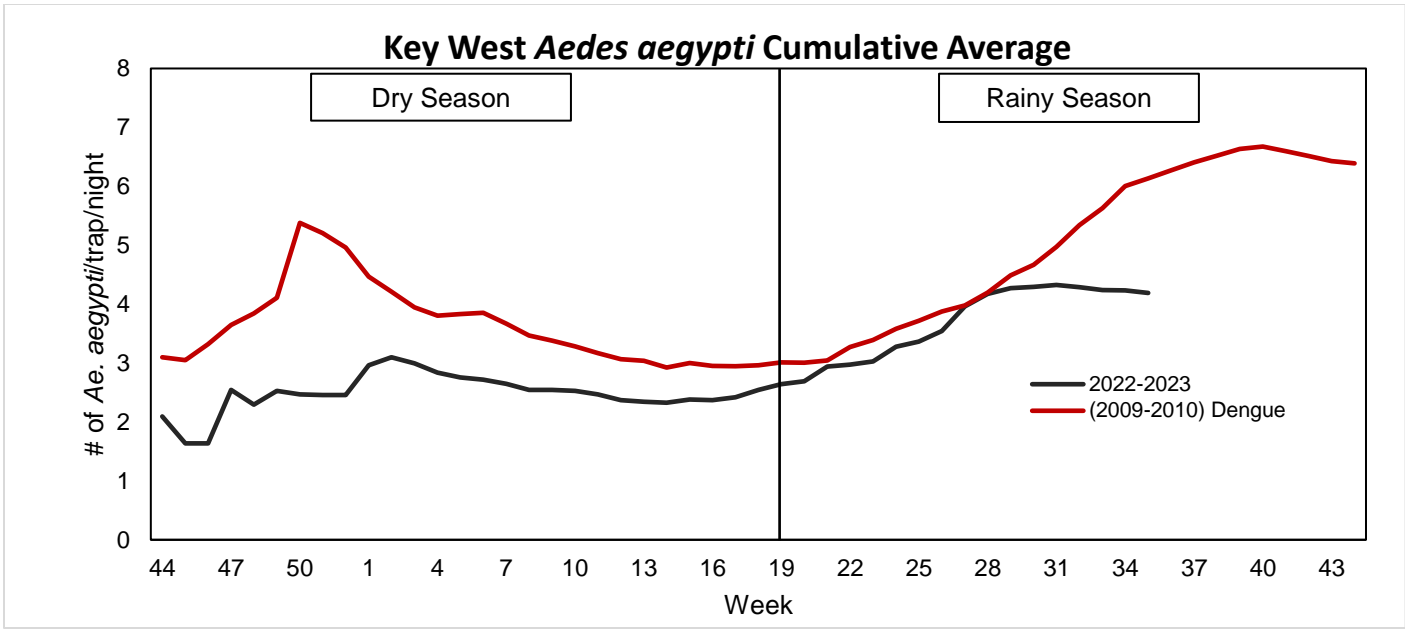


**Middle Keys *Aedes aegypti* Larval Information:**

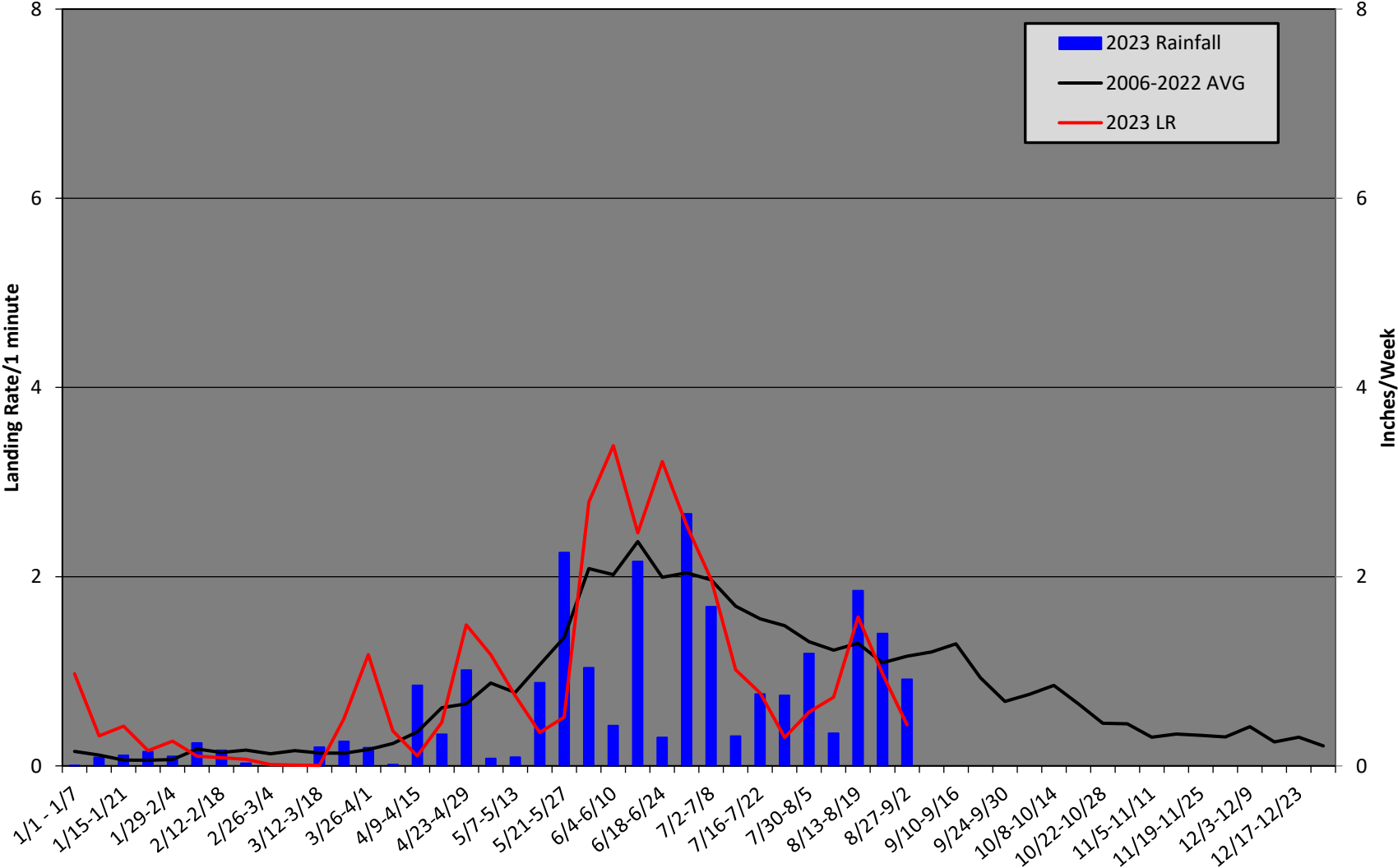


**Upper Keys *Aedes aegypti* Larval Information:**

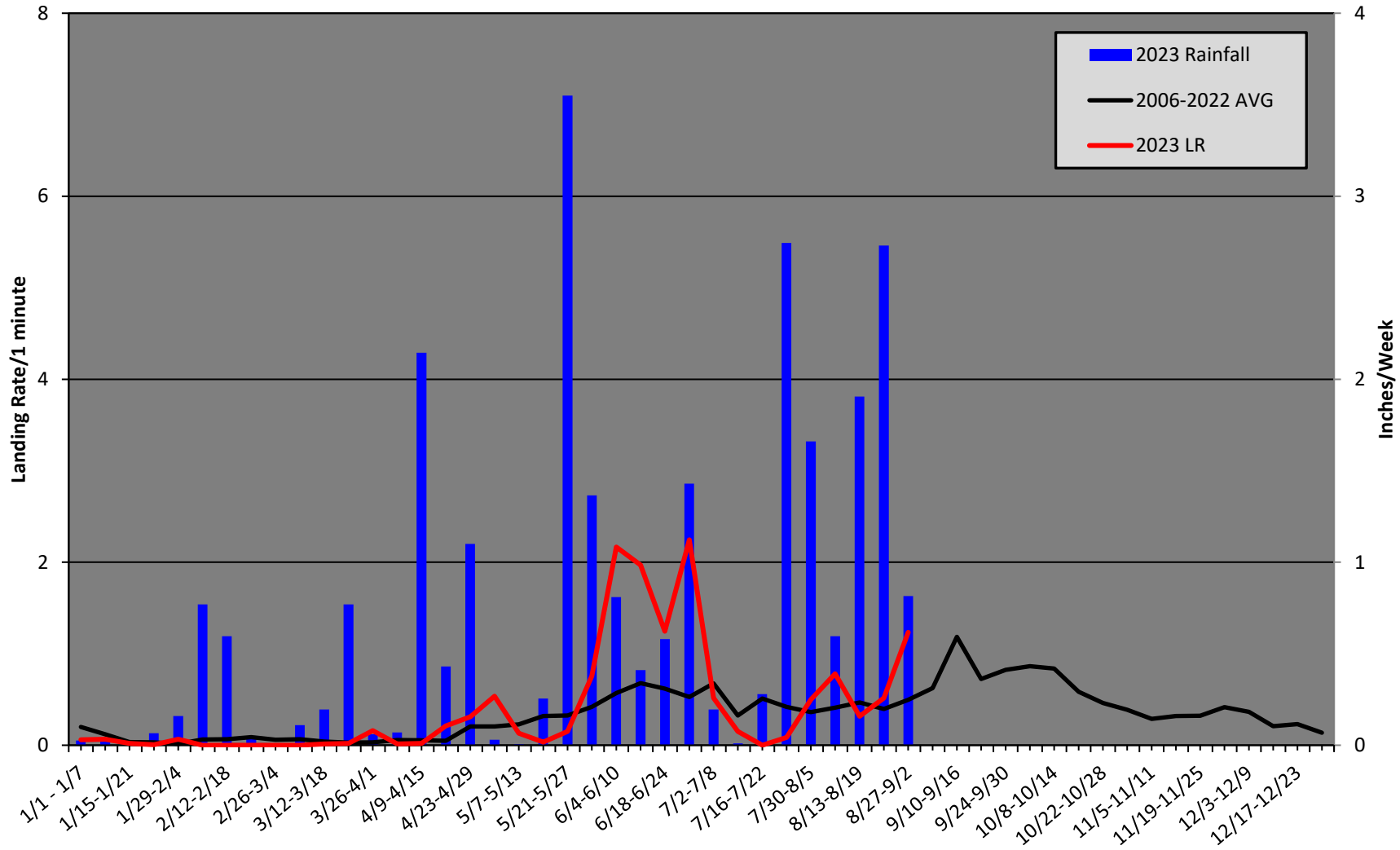




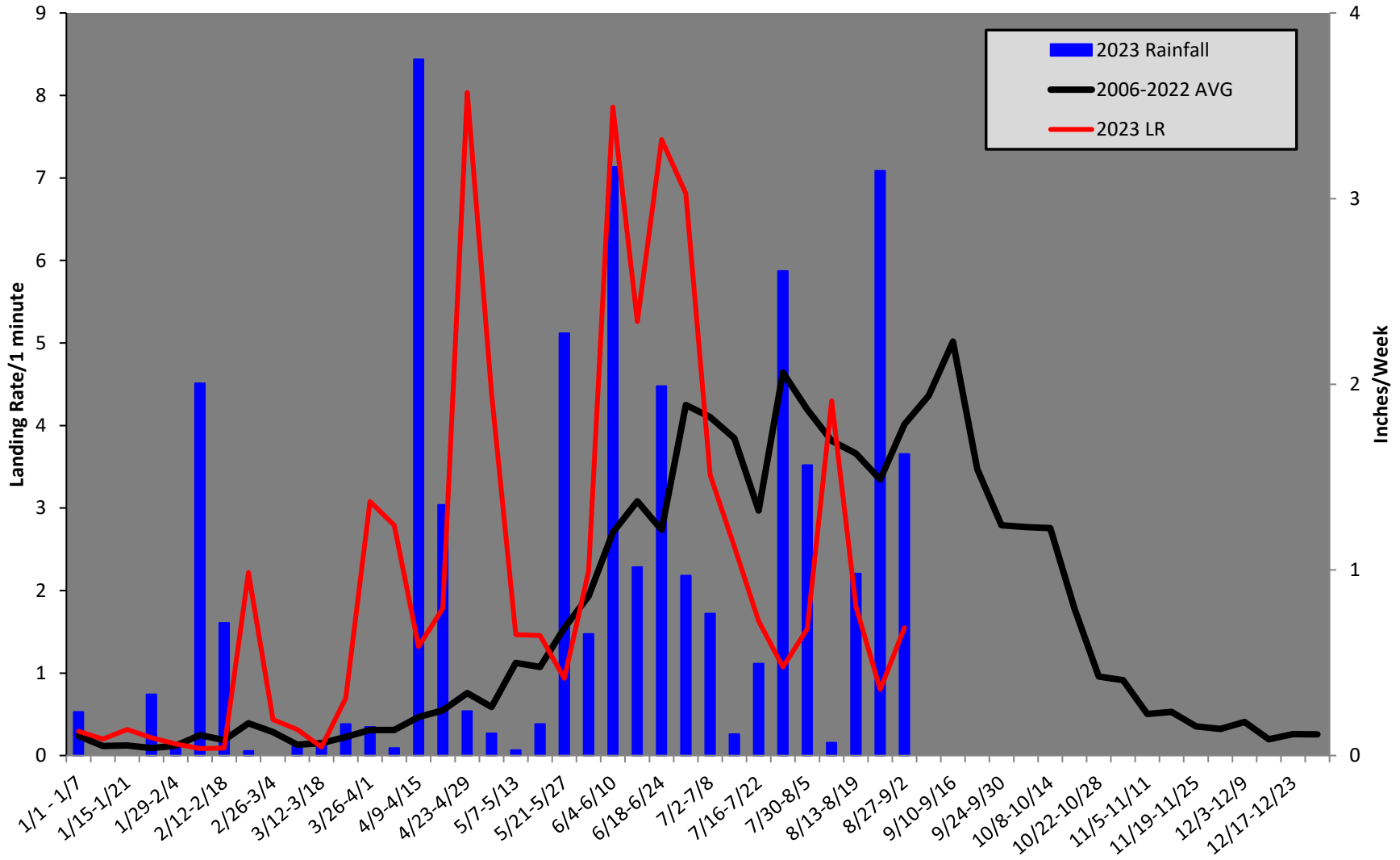
# Lower Keys: Saddlebunch to Bahia Honda Average Landing Rate Counts and Rainfall



## Middle Keys: Vaca Key to Lower Matecumbe Average Landing Rate Counts and Rainfall



## Upper Keys: Upper Matecumbe to Upper Key Largo Average Landing Rate Counts





# *Item 11a*

## Performance Review, The Balmoral Group

# *Item 11b*

## Audit Committee Charter Annual Review

**BOARD OF COMMISSIONERS OF THE  
FLORIDA KEYS MOSQUITO  
CONTROL DISTRICT  
AUDIT COMMITTEE CHARTER**

Effective Date: July 24, 2006  
Revision Dates: February 21, 2017  
December 15, 2017  
October 18, 2022

## **Purpose**

The Audit Committee is a committee of the Board of Commissioners assigned with the responsibility of assisting the Board in fulfilling its oversight responsibilities for the financial reporting process, the systems of internal control which management and the Board have established, the audit process, and the Florida Keys Mosquito Control District's process of monitoring compliance with the laws and regulations. It is therefore the responsibility of the Audit Committee to provide an open avenue of communication between the Board of Commissioners, management, and the independent external auditors. It is also the responsibility of the Audit Committee to provide a forum separate from management in which auditors and other interested parties can express concerns.

## **Organization**

- The Board representatives for the Audit Committee shall elect the chairperson at the January Audit Committee meeting and any other non-voting advisory members.
- The Audit Committee shall consist of the entire Board of Commissioners. The Executive Director and Finance Director are non-voting members of the committee. The committee can appoint non-voting advisory members at any time.
- The Board shall endeavor to ensure that at least one member of the Committee is deemed to be a recognized financial expert in the government sector, meaning that he or she possesses:
  1. an understanding of generally accepted accounting principles and financial statements;
  2. experience in preparing or auditing financial statements of comparing entities;
  3. experience in applying such principles in connection with the accounting for estimates, accruals, and reserves;
  4. experience with internal accounting controls; and  
an understanding of audit committee functions.
- If none of the Board of Commissioners possess the skills of a recognized financial expert in the government sector, as described directly above, then the Board shall consider appointing an individual with the prescribed requirements to serve on the Committee in an advisory capacity.
- The Audit Committee shall meet regularly at such time and place, as the Committee shall determine.
- The Chair shall, in consultation with other Committee members, set the agenda for, and preside at, meetings of the Committee.
- The Audit Committee meetings shall be in accordance with Florida Statute, Chapter 286.011, i.e., Sunshine Laws.

## **Authority**

In meeting its responsibilities, the Audit Committee shall:

- Recommend to the Board the initiation of investigations into any matters within its scope of responsibilities with unrestricted access to members of management, and relevant information.
- May obtain the services of general counsel, and the external auditors to assist in the conduct of any investigation.
- Report Committee actions to the Board of Commissioners with recommendations, as the Committee may deem appropriate.
- The Committee shall review with the independent auditor any management letter provided by the independent auditor and management's response to that letter.
- The Committee shall review with the independent auditor audit problems or difficulties encountered by the independent auditor in the course of its annual audit work, and management's response.
- Each September, the Committee shall conduct an annual evaluation of its performance and shall report the results of such review to the Board. In connection with the annual review, the Committee shall also recommend to the Board any modifications to this Charter that the Committee deems necessary or appropriate.

### **Responsibilities**

The Audit Committee will carry out the following responsibilities:

#### **Financial Reporting**

- Review with management and the independent external auditors all significant accounting and reporting issues, including unusual transactions and highly judgmental areas.
- Review with management and the independent external auditors all recent professional and regulatory pronouncements and how they impact the financial statements.
- Review with management and the independent external auditors at the completion of the annual audit:
  - The District's annual financial statements and related disclosures, and consider whether they are complete, consistent with information known to the Committee, and reflect appropriate generally accepted accounting principles.
  - The independent external auditor's audit of the financial statements and their report.
  - Any significant changes required in the independent auditor's audit plan.
  - Any difficulties or disputes with management encountered during the audit.
  - Other matters related to conduct, which should be communicated to the Committee under generally accepted auditing standards.

#### **Internal Controls and Risk Assessment**

- Review and evaluate the effectiveness of the District’s process for assessing significant risks or exposures and the steps management has taken to monitor and control such risks.
- Consider and review with management the independent external audit function:
  - The effectiveness of, or weakness in, the District’s internal controls, including the status and adequacy of information systems security and control.
  - Any related significant findings and recommendations of the independent external auditors together with management’s responses including the timetable for implementation of recommendations to correct weaknesses in the internal controls.

### **External Audit**

- Review the scope and approach of the annual audit with independent external auditors as detailed in the engagement letter.
- Consider and review with the independent external auditor:
  - Significant findings and management’s responses including timetable for implementation to correct weaknesses.
  - Any difficulties encountered in the course of the audit such as restrictions on audit scope or access to information.
  - Any changes required in the planned scope of the audit plan.

### **Budget and Operations Review**

- Monitor the budget process and recommend any improvements thereto.
- Review operations for the best practices after consideration of input from employees, management, and other concerned persons.

### **Compliance with Laws and Regulations**

- Ascertain whether the District has an effective process for determining risks and exposure from asserted and unasserted litigation and claims from noncompliance with laws and regulations.
- Review with general counsel and external auditor any legal or regulatory matters that may have a material impact on the District’s operations and the financial statements.
- Review the findings of any examinations by regulatory agencies, and auditor observations.

### **Reporting**

- Regularly report to the Board of Commissioners about Committee activities, issues and related recommendations.

- Provide an open avenue of communication between the Board of Commissioners, management and the independent external auditors.

### **Other**

- Perform other activities related to this charter as requested by the Board of Commissioners.
- Institute and oversee special investigations as needed.
- Review and assess the adequacy of the Committee Charter on an annual basis.

# *Item 11c*

## Landing Site Memorandum of Understanding



# *Item 12a*

## Financial Reports

Budget Analysis

District Finances

Cash Disbursements

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
MONTHLY BUDGET ANALYSIS  
FISCAL YEAR 2022-2023  
AUGUST 2023**

**STATE FUND**

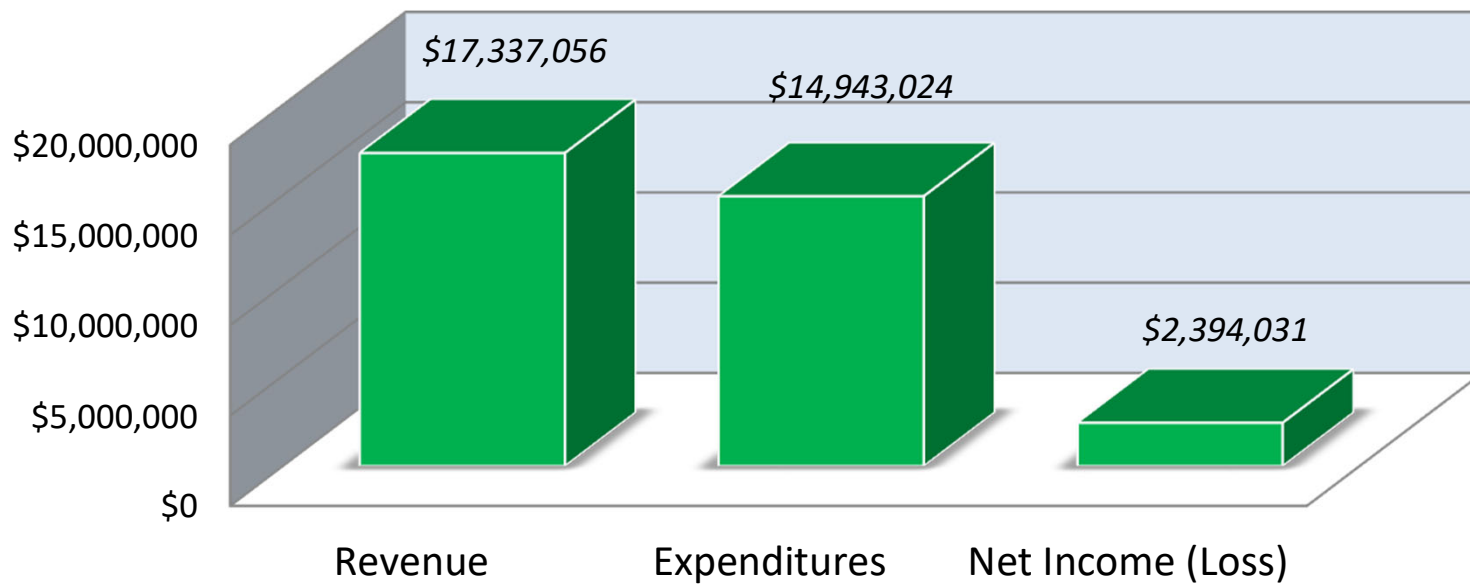
ACCT. NO	ITEM	Annual Budget	Current August Actual	Prior Year Month	Current YTD Actual	Prior Year YTD Actual	Current Annual: Unexpended	Year on Year Variance
10	Personal Services 11 - 15							
20	Personal Service Benefits 21 - 25							
30	Operating Expense 31 - 34							
40	Travel and Per Diem 40.1 - 40.3	13,635.00			1,180.00	1,915.95	12,455.00	(735.95)
41	Communication Services							
42	Freight Services							
43	Utility Services							
44	Rentals and Leases							
45	Insurance							
46	Repair and Maintenance Service 46.1 - 46.6				0.00	0.00		0.00
47	Printing/Binding							
48	Promotional Activities							
49	Other Current Charges and Obligations							
51	Office Supplies/Materials							
52.1	Gas/Oil/Lube							
52.2	Chemical/Solvents/Additives	1,099,383.09			160,992.00	275,572.50	938,391.09	(114,580.50)
52.3	Clothing and Wearing Apparel							
52.4	Miscellaneous Supplies and Incidental							
52.5	Tools and Small Implements							
54	Books, Publications, Subscriptions, Memberships							
55	Training	4,400.00			4,051.00	0.00	349.00	4,051.00
60	Capital Outlay 61 - 64	194,038.00			8,825.00		185,213.00	8,825.00
71	Debt Service-Principal							
72	Debt Service-Interest							
89	Contingency (current year)	201,980.00					201,980.00	
99	Payment of Prior Year Accounts							
0.001	Reserves - Future Capital Outlay							
0.002	Reserves - Self Insurance							
0.004	Reserves - Sick and Annual Leave							
	TOTAL:	1,513,436.09	0.00	0.00	175,048.00	277,488.45	1,338,388.09	(102,440.45)

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
MONTHLY BUDGET ANALYSIS  
FISCAL YEAR 2022-2023  
AUGUST 2023**

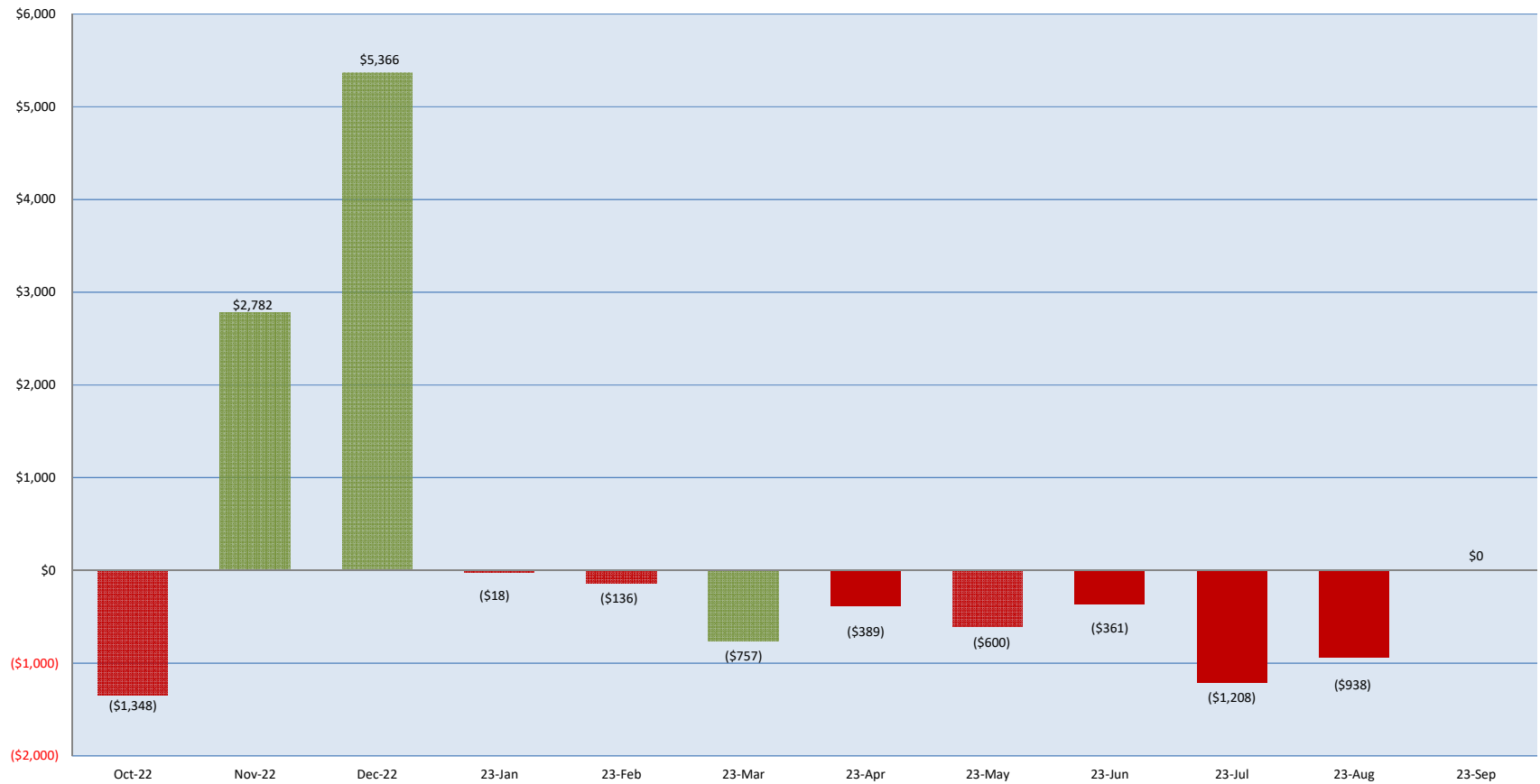
**LOCAL FUND**

ACCT. NO	ITEM	Annual Budget	Current August Actual	Prior Year Month	Current YTD - Actual	Prior Year YTD Actual	Current Annual: Unexpended	Year on Year Variance
10	Personal Services 11 - 15	5,489,352.00	409,063.40	388,819.65	4,660,573.84	4,435,514.17	828,778.16	225,059.67
20	Personal Service Benefits 21 - 25	3,825,678.00	201,976.54	267,709.28	2,748,724.22	2,900,217.49	1,076,953.78	(151,493.27)
30	Operating Expense 31 - 34	1,208,993.00	33,635.79	14,708.32	1,059,597.66	898,487.24	149,395.34	161,110.42
40	Travel and Per Diem 40.1 - 40.3	123,985.00	2,621.45	803.94	82,973.44	71,384.56	41,011.56	11,588.88
41	Communication Services	110,100.00	434.64	3,903.05	83,929.39	80,837.92	26,170.61	3,091.47
42	Freight Services	18,500.00	626.12	1,000.33	11,263.44	14,920.99	7,236.56	(3,657.55)
43	Utility Services	162,250.00	6,474.17	11,399.00	91,305.32	93,753.16	70,944.68	(2,447.84)
44	Rentals and Leases	960,640.00	16,125.09	13,563.07	177,454.17	130,289.74	783,185.83	47,164.43
45	Insurance	797,570.00	6,164.00	5,106.00	61,213.66	29,439.70	736,356.34	31,773.96
46	Repair and Maintenance Service 46.1 - 46.6	958,490.00	26,510.49	40,778.71	452,501.55	501,016.41	505,988.45	(48,514.86)
47	Printing/Binding	6,350.00	414.95		6,011.79	4,593.80	338.21	1,417.99
48	Promotional Activities	21,000.00	1,574.00	1,374.84	8,552.74	8,679.84	12,447.26	(127.10)
49	Other Current Charges and Obligations	20,115.00	223.50	1,327.20	18,020.85	507,251.97	2,094.15	(489,231.12)
51	Office Supplies/Materials	89,411.00	4,670.83	1,842.42	60,465.11	45,278.27	28,945.89	15,186.84
52.1	Gas/Oil/Lube	325,762.00	18,141.31	31,920.06	189,170.43	229,805.05	136,591.57	(40,634.62)
52.2	Chemical/Solvents/Additives	1,439,028.44	245,735.82	53,854.00	1,202,950.66	849,414.35	236,077.78	353,536.31
52.3	Clothing and Wearing Apparel	41,540.00	2,811.36	639.49	31,396.22	30,935.85	10,143.78	460.37
52.4	Miscellaneous Supplies and Incidental	196,969.00	6,712.84	7,291.88	79,480.80	112,056.65	117,488.20	(32,575.85)
52.5	Tools and Small Implements	13,662.00	547.35	1,254.26	8,409.22	10,683.40	5,252.78	(2,274.18)
54	Books, Publications, Subscriptions, Memberships	73,541.00	14,970.89	748.00	60,162.31	58,183.73	13,378.69	1,978.58
55	Training	111,600.00	3,740.10	932.95	57,394.19	61,009.03	54,205.81	(3,614.84)
60	Capital Outlay 61 - 64	4,439,354.00	0.00	26,626.00	3,791,473.36	175,754.62	647,880.64	3,615,718.74
71	Debt Service-Principal							
72	Debt Service-Interest							
89	Contingency (current year)	2,548,020.00					2,548,020.00	
99	Payment of Prior Year Accounts							
0.001	Reserves - Future Capital Outlay	52,530.00					52,530.00	
0.002	Reserves - Self Insurance						0.00	
0.004	Reserves - Sick and Annual Leave	250,000.00					250,000.00	
	<b>TOTAL:</b>	<b>23,284,440.44</b>	<b>1,003,174.64</b>	<b>875,602.45</b>	<b>14,943,024.37</b>	<b>11,249,507.94</b>	<b>8,341,416.07</b>	<b>3,693,516.43</b>

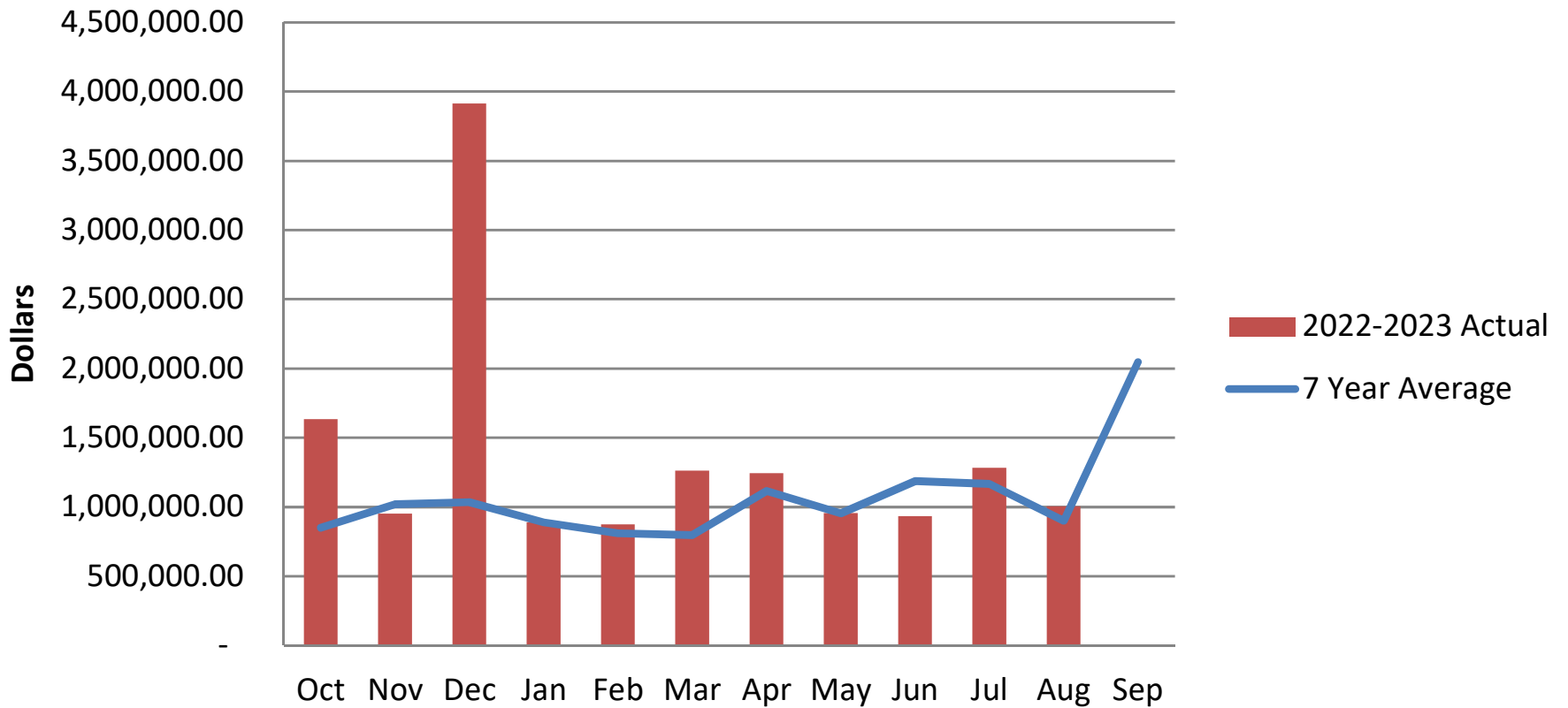
### FKMCD Local FY 2022-2023 YTD Cash Basis Net Income (Loss) through August 2023



**FKMCD Local Funds FY 2022-2023 Cash Basis Monthly Net Income (Loss) through  
August 2023  
(Thousands of Dollars)**



## Expenditure of Local Funds 2022-2023 Actual vs. Average of Last 7 Years



**LOCAL ACCOUNT FUNDS**

CHECKING - OPERATING

Checking Account balance on August 31, 2023:	\$	780,328.43	
Plus September 2023 deposits to date:		31,505.66	
Plus funds transferred from FL Class to Operating:			
Total Operating Checking Account funds available:			\$ 811,834.09
Less funds transferred from Operating to Health:		0.00	
Less funds transferred from Operating to FL Class:		0.00	
Less September 2023 expenditures to date:		(417,922.31)	
Total Operating Checking Account funds expended/transferred to date:			(417,922.31)
Balance in Local Checking Account at present:	\$		<u><u>393,911.78</u></u>

CHECKING - FL CLASS

Checking Account balance on August 31, 2023:	\$	7,686,974.84	
Less funds transferred to Operating Checking from FL Class Cash:		-	
Total FL Class Cash Account funds available:			\$ 7,686,974.84
Total Net FL Class Cash expenditures to date:			0.00
Balance in FL Class Cash Account at present:	\$		<u><u>7,686,974.84</u></u>

CHECKING - PAYROLL

Checking Account balance on August 31, 2023:	\$	0.40	
Plus funds transferred from Operating Checking to Payroll Checking:		0.00	
Total Payroll Checking Account funds available:			\$ 0.40
Total Net Payroll Checking expenditures to date:			0.00
Balance in Local Payroll Checking Account at present:	\$		<u><u>0.40</u></u>

HEALTH INSURANCE CLAIMS FUND ACCOUNT

Checking Account balance on August 31, 2023:	\$	89.91	
Plus funds transferred from Operating Checking to Health Checking:		0.00	
Total Health Checking Account funds available:			\$ 89.91
Total Net Health Checking expenditures to date:			
Balance in Local Health Checking Account at present:	\$		<u><u>89.91</u></u>
Plus FSA Account			<u><u>31,079.22</u></u>
Total Local Funds:	\$		<u><u>8,112,056.15</u></u>

**STATE I ACCOUNT FUNDS**

CHECKING - OPERATING

August 31, 2023:	\$	92,192.77	
Plus September 2023 deposits to date:		0.00	
Total Checking Account funds available:			\$ 92,192.77
Less funds transferred to Operating Checking:			
Less September 2023 expenditures to date:	\$	0.00	
Total State I Checking Account funds expended/transferred to date:			\$ 0.00
Balance in State I Checking Account at present:	\$		<u><u>92,192.77</u></u>

**CASH DISBURSEMENTS  
FLORIDA KEYS MOSQUITO CONTROL DISTRICT**

**Honorable Board of Commissioners  
Florida Keys Mosquito Control District  
Key West, Florida 33040**

**Commissioners:**

**I herewith tender to you Cash Disbursements August 1, 2023 to August 31, 2023:**

<b>Check No.</b>	<b>Payment Date</b>	<b>Remit To</b>	<b>Payment Amt.</b>
ACH	8/1/2023	Florida Division of Retirement	73,512.74
ACH	8/4/2023	Centennial Bank (Payroll)	140,877.93
ACH	8/4/2023	EFTPS	49,901.24
ACH	8/4/2023	Florida State Disbursement Unit	899.39
ACH	8/4/2023	Empower Retirement	5,860.00
ACH	8/4/2023	EFTPS	511.46
ACH	8/4/2023	Centennial Bank (Payroll)	2,688.98
ACH	8/8/2023	Sunshine State Home Solutions	0.00
ACH	8/18/2023	EFTPS	179.15
ACH	8/18/2023	CIGNA Healthcare	1,493.12
ACH	8/18/2023	Centennial Bank (Payroll)	141,364.21
ACH	8/18/2023	EFTPS	50,072.08
ACH	8/18/2023	Florida State Disbursement Unit	411.78
ACH	8/18/2023	Florida State Disbursement Unit	209.19
ACH	8/18/2023	Florida State Disbursement Unit	278.42
ACH	8/18/2023	Empower Retirement (Payroll Deduction)	5,960.00
ACH	8/18/2023	Centennial Bank (Payroll)	2,708.60
ACH	8/18/2023	EFTPS	448.80
ACH	8/18/2023	Centennial Bank	1,191.79
ACH	8/18/2023	Centennial Bank	638.00
ACH	8/18/2023	Centennial Bank	982.34
ACH	8/18/2023	Centennial Bank	405.33
ACH	8/18/2023	Centennial Bank	721.05
ACH	8/25/2023	Centennial Bank	2,894.05
ACH	8/31/2023	Centennial Bank (Payroll)	4,959.23
ACH	8/31/2023	EFTPS	1,543.08
119105	8/7/2023	United Way of the Florida Keys (Payroll Deductions)	18.00
119106	8/7/2023	AutoZone, Inc.	76.97
119107	8/7/2023	Conch Paint & Body, Inc. **VOID**	0.00
119108	8/7/2023	Cooper's Paint & Body Shop	129.95
119109	8/7/2023	UniFirst Corporation	1,266.27
119110	8/7/2023	Waste Management of Florida Keys	389.69
119111	8/7/2023	Keys Sanitary Service (RCR0208)	192.04
119112	8/7/2023	Keys Energy Services	1,133.63
119113	8/7/2023	Marie's Cleaning	1,250.00
119114	8/7/2023	APG Media	223.50
119115	8/7/2023	Adapco, Inc.	42,336.00
119116	8/7/2023	Daniel Collins	2,480.00
119117	8/7/2023	HemoStat Laboratories	33.00
119118	8/7/2023	Xerox Corporation	961.52
119119	8/7/2023	Michael Burton, D.O.	100.00
119120	8/7/2023	Genset Services, Inc	694.43
119121	8/7/2023	CompassCom	657.80
119122	8/7/2023	Edgar Delacerda (Reimbursement for Work Boots)	150.00
119123	8/7/2023	Mikki Coss (Per Diem/Travel Reimbursement 7/6-27/2023)	165.00
119124	8/7/2023	Alana Loftus (Per Diem/Travel Reimbursement 7/21-8/1/2023)	75.00
119125	8/7/2023	Steven Rutherford (Per Diem/Travel Reimbursement 7/3-31/2023)	40 70.00



**LOCAL ACCOUNT CONTINUED**

119126	8/7/2023	Danilo Diaz Perez (Per Diem/Travel Reimbursement 7/20-31/2023)	45.00
119127	8/7/2023	Amazon Capital Services	591.64
119128	8/7/2023	Verizon Wireless	1.96
119129	8/7/2023	Verizon Wireless	3,858.54
119130	8/7/2023	Aviation Plus, Inc.	4,290.00
119131	8/7/2023	Airgas Dry Ice	1,826.83
119132	8/7/2023	Airgas USA, LLC	2,275.88
119133	8/7/2023	Federal Express	403.28
119134	8/7/2023	Pure Health Solutions Inc.	239.70
119135	8/7/2023	LEAF	69.95
119136	8/7/2023	Global Industrial	3,440.95
119137	8/7/2023	KLI Shell Lumber & Hardware Headquarters	138.72
119138	8/7/2023	Sunshine Gasoline Distributors, Inc.	1,658.12
119139	8/8/2023	Conch Paint & Body, Inc. **REPLACED 119107**	1,629.50
119140	8/10/2023	Publix Super Markets, Inc.	126.00
119141	8/10/2023	Florida Keys Aqueduct Authority	285.88
119142	8/10/2023	Florida Keys Aqueduct Authority	87.10
119143	8/10/2023	Key West Auto Parts	57.50
119144	8/10/2023	Marathon Garbage Service, Inc.	785.68
119145	8/10/2023	Colonial Life Insurance (Payroll Deductions)	126.48
119146	8/10/2023	Vernis & Bowling of the Florida	7,428.50
119147	8/10/2023	Safran Helicopter Engines USA, Inc.	5,144.45
119148	8/10/2023	Campbell Oil Co Inc.	9,830.94
119149	8/10/2023	Airbus Helicopters, Inc	3,147.20
119150	8/10/2023	Amazon Capital Services	6,071.38
119151	8/10/2023	Monroe County Tax Collector	6,647.92
119152	8/10/2023	Frasco Profiles	438.74
119153	8/10/2023	Sunshine Gasoline Distributors, Inc.	1,930.75
119154	8/10/2023	Advanced Fire & Security, Inc.	333.00
119155	8/10/2023	Keys Auto Supply	131.90
119156	8/10/2023	Keys Auto Supply	489.09
119157	8/10/2023	Vernis & Bowling of the Florida	2,150.00
119158	8/10/2023	Home Depot Credit Services	731.18
119159	8/10/2023	Local Awards & Engraving	35.00
119160	8/10/2023	Rick's Garage Doors, LLC	5,600.00
119161	8/10/2023	Leading Edge Aerial Technologies, LLC	300.00
119162	8/10/2023	Florida Keys Media, LLC	798.00
119163	8/10/2023	Keys Media Company, Inc	576.00
119164	8/10/2023	Enterprise FM Trust	15,163.57
119165	8/10/2023	Cooper's Paint & Body Shop	129.95
119166	8/18/2023	Advance Auto Parts	284.38
119167	8/18/2023	Advance Auto Parts	754.53
119168	8/18/2023	AFLAC Inc (Dental Insurance Premiums)	5,780.47
119169	8/18/2023	OMNI Industrial Process, LLC	195.00
119170	8/18/2023	BASIC Benefits (COBRA Admin Fee)	66.74
119171	8/18/2023	Wright National Insurance Co (Flood Insurance)	3,331.00
119172	8/18/2023	Wright National Insurance Co (Flood Insurance)	2,833.00
119173	8/18/2023	Vern & Tommy's Paint & Body	1,019.20
119174	8/18/2023	Sunshine Gasoline Distributors, Inc.	4,144.70
119175	8/18/2023	Adapco, Inc.	42,336.00
119176	8/18/2023	State of Florida	144.48
119177	8/18/2023	United Way of the Florida Keys (Payroll Deductions)	18.00
119178	8/18/2023	Amazon Capital Services	127.08
119179	8/18/2023	American Mosquito Control Association	11,730.19
119180	8/18/2023	Arnold's Auto & Marine, Inc.	150.00
119181	8/18/2023	Clarke Mosquito Control Products	1,424.60
119182	8/18/2023	Curry & Sons Printing	64.00
119183	8/18/2023	John W. Hock Company	2,017.19

**LOCAL ACCOUNT CONTINUED**

119184	8/18/2023	Alana Loftus (Per Diem/Travel Reimbursement 8/2-16/2023)	105.00
119185	8/18/2023	Danilo Diaz Perez (Per Diem/Travel Reimbursement 8/1-14/2023)	70.00
119186	8/18/2023	Ugly Fish Apparel & Printing	2,540.00
119187	8/18/2023	Wex Bank	93.96
119188	8/22/2023	Jill Cranney-Black (Per Diem/Travel Reimbursement Bd Mtg 8/22/2023)	84.19
119189	8/22/2023	Phillip L. Goodman (Per Diem/Travel Reimbursement Bd Mtg 8/22/2023)	58.65
119190	8/22/2023	Thomas R. McDonald (Per Diem/Travel Reimbursement Bd Mtg 8/22/2023)	74.50
119191	8/22/2023	Stanley Zuba (Per Diem/Travel Reimbursement Bd Mtg 8/22/2023)	69.52
119192	8/25/2023	Adapco, Inc.	160,992.00
119193	8/25/2023	Airgas Dry Ice	1,419.74
119194	8/25/2023	Amazon Capital Services	2,239.08
119195	8/25/2023	Brinin M. Behrend (Per Diem/Travel Reimbursement 8/8-21/2023)	60.00
119196	8/25/2023	Boeing Distribution, Inc.	812.38
119197	8/25/2023	Britten-Norman, Inc	2,100.00
119198	8/25/2023	Michael Burton, D.O.	100.00
119199	8/25/2023	Florida Keys Aqueduct Authority	837.01
119200	8/25/2023	Florida Keys Electric Coop Assn Inc	4,238.46
119201	8/25/2023	Keys Motors, LLC	393.34
119202	8/25/2023	APG Media	223.50
119203	8/25/2023	HemoStat Laboratories	37.25
119204	8/25/2023	Leading Edge Aerial Technologies, LLC	2,194.67
119205	8/25/2023	Pace Enterprises	318.60
119206	8/25/2023	Presidio Networked Solutions	5,139.12
119207	8/25/2023	Catherine Pruszynski (Education Assistance Reimbursement)	1,563.16
119208	8/25/2023	Safran Helicopter Engines USA, Inc.	5,136.38
119209	8/25/2023	Sage Checks & Forms	453.25
119210	8/25/2023	Monroe County Solid Waste	48.00
119211	8/25/2023	Standard Insurance Co. (Life Insurance Premiums)	4,582.94
119212	8/25/2023	Sunshine Gasoline Distributors, Inc.	1,644.47
119213	8/25/2023	State of Florida	290.16
119214	8/25/2023	Wex Bank	265.50
119215	8/25/2023	Wex Bank	1,873.02
119216	8/25/2023	Wired Waters	8,956.80
119217	8/25/2023	The N2 Company	200.00
119218	8/25/2023	Carrie Atwood Cerminara (Education Assistance Reimbursement)	2,176.94
		Transfer - Healthcare	114,163.97
<b>Total Local Account Cash Disbursements</b>			<b>\$ 1,034,107.16</b>

Respectfully Submitted,



Bruce Holden, Finance Director/Comptroller  
Florida Keys Mosquito Control District