

REGULAR MEETING

JUNE 16, 2026



2026 CALENDAR

January-2026						
SUN	MON	TUES	WED	THUR	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
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March-2026						
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May-2026						
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July-2026						
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September-2026						
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November-2026						
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February-2026						
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April-2026						
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June-2026						
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August-2026						
SUN	MON	TUES	WED	THUR	FRI	SAT
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October-2026						
SUN	MON	TUES	WED	THUR	FRI	SAT
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December-2026						
SUN	MON	TUES	WED	THUR	FRI	SAT
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Holidays
 Meetings
 Conferences

Regular Meeting Agenda

Florida Keys Mosquito Control District
Marathon Office
503 107TH Street, Marathon, FL

June 16, 2026 1:00 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/HR 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 Executive/HR 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 Executive/HR Assistant (currently rlmiller@keysmosquito.org) no later than 11:00 am on June 16, 2026. If attending remotely, you must remain available by phone from the hours of 1:00pm to 4:00pm.

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 May 19, 2026, Regular Meeting **Pgs. 6-9**
- b.) **Minutes** of the May 19, 2026, Audit Committee Meeting **Pgs. 10-11**
- c.) **Minutes** of the May 19, 2026, Strategic Planning Workshop **Pgs. 12-14**

6.) Approval of Agenda

7.) Invited Speaker, Max Mungall, President of Lodging Association of the Florida Keys and Key West

8.) Treasurer's Report

9.) Attorney's Report

10.) Director's Report **Pgs. 20-31**

11.) Items for Board Discussion:

- a.) Property Tax Reform (Leal)

12.) Items for Board Review and Action:

- a.) Financial Reports (Bouchard)
 - I. Budget Analysis **Pgs. 34-38**
 - II. District Finances **Pg. 39**
 - III. Cash Disbursements through May 2026 **Pgs. 40-44**
- b.) Resolution 2026-13 Approving the Financial Statements and Audit (Bouchard) **Pgs. 46-139**
- c.) Resolution 2026-14 Strategic Plan Approval 2026-2028 (Leal) **Pgs. 141-180**
- d.) Resolution 2026-15 ITB 2026-04 Surplus Equipment (Bouchard) **Pgs. 182-186**
- e.) Approval to allocate additional funds for A&P Mechanic Contract Services (Behrend) **Pg. 187**
- f.) Set the Tentative Budget and Final Budget Hearing Dates (Bouchard) **Pgs. 189**

13.) Good of the Order

14.) Meeting Adjourned

Item 5

Approval of Minutes

Regular Meeting Minutes

Florida Keys Mosquito Control District
Marathon Office
503 107th Street Marathon, FL 33050

May 19, 2026 2:20 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held a Regular Meeting on May 19, 2026 at the FKMCD Marathon Office.

Present Were: Phillip Goodman, Chairman; Dr. Stanley Zuba, Vice-Chairman; Jill Cranney, Commissioner; Andrea Leal, Executive Director; Hunter O'Connor, Board Attorney. Bette Brown, Secretary/Treasurer, attended via Zoom; Brandon Pinder, Commissioner, was absent.

Employees Present Were: Mikki Coss, Director of Operations; Lauren Bouchard, Director of Finance; Chad Huff, Public Education & Information Officer; Abigail Smith, Education Coordinator; Juliana Waldrop, Safety Coordinator; Rochele Miller, Executive/HR Assistant; Tony Nunez, Chief Technology Officer.

Invited Guest Present: Cory D. Schwisow, FPEM, Director, Monroe County Emergency Management

Member of the Public: Alex Osborn

Community Input: None.

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

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

Invited Speaker: Chairman Goodman welcomed Cory D. Schwisow, FPEM, Director, Monroe County Emergency Management who gave a broad overview of Emergency Management beginning with a recap of prior hurricane seasons, shelter locations and rules. Residential re-entry is quicker with placards but not necessary. A QR Code, like a boarding pass, will be used by emergency response teams like FKMCD to re-enter the keys and track when team members return to the county. This tracking will also be helpful for FEMA assistance afterward. Kristen Livengood, the County Public Information Officer, acts as a Joint Information Center as a one-stop shop for information related to hurricane news and rumor control once an emergency is activated for Monroe County. During the off season, Emergency Management helps coordinate any logistics for wildfires, support to law enforcement, event support along with active shooter and pandemic services.

Mr. Schwisow urged everyone to sign up for Alert!Monroe notifications. Alert!Monroe is a mass notification system that sends emergency notifications to residents. Additionally, all municipalities are encouraged to participate in Emergency Management meetings once they are activated. There was discussion regarding the MERC program, Volunteer Monroe, and opportunities for emergency communication within in the county after storms. Concerns were raised about the potential loss of a bridge. Multiple plans are in place to handle the situation on a case-by-case basis. The Board then expressed their gratitude to Cory Schwisow for his presentation.

Treasurer's Report: None.

Attorney's Report: None.

Director's Report: Executive Director, Andrea Leal reported that there are still only two confirmed travel-related cases of Chikungunya in Monroe County. Miami-Dade County is the only county currently under a mosquito-borne illness alert. The District continues to watch the travel-related cases of Chikungunya and dengue. Operationally, the adult mosquito population was still relatively low in April but it is increasing. Twenty-one (21) truck adulticide missions were conducted in April, which is lower than the historical average. *Aedes aegypti* numbers did not exceed the thresholds for adulticide but we did complete eleven (11) aerial granular larvicide missions and one (1) ground larvicide mission. Service requests are similar to the historical average for April and reported that all truck adulticide droplet calibrations have been completed.

Director Leal thanked staff once again for coming out and helping with the success of our open house.

We will have the opportunity in June, to meet with City Officials from Chittagong City Corporation, Bangladesh to share how we treat *Aedes aegypti* using different methods. Chairman Goodman recently published an article and was able to share some of the upcoming plans for FMCA to address the legislature and be sure our voice is heard regarding special districts and the property tax reform. AMCA Washington Days last week was positive and productive with the Kay Hagan Tick Reauthorization Act as our biggest focus. The maintenance training for our Chief Pilot is postponed. We plan to send a team of administrative employees to the Florida Association of Special Districts Annual Conference in June.

Director Leal shared that she and staff met with the DEP and they have agreed to add new areas where we can larvicide. Adulticide use is still on hold for now, but it will be discussed in another year. The FDACS Program Assessment was rescheduled to May 27th.

Lauren Bouchard, the Director of Finance, gave an investment update for the end of April 2026. The total amount of \$16,278,752.81 is divided in a 70/30 split. The average monthly yield is 3.7259% in FL CLASS and 3.3% at Centennial Bank. Having no withdrawals in April, Ms. Bouchard does expect that to change come summer/fall.

Items for Board Discussion:

10a.) Hurricane Plan: Juliana Waldrop, the Safety Coordinator, presented the Hurricane Response Plan to the Board. This plan is designed to protect the safety of the District and its staff, reduce property damage, maintain effective communication, and facilitate a swift recovery following the storm. She outlined the details of the Preparedness Phase, the Communication Plan, and the Response Phase. In the recovery phase, emergency personnel are assigned using a tiered system. Employees who work during this time receive compensation, while those who do not work are given administrative leave until normal District operations resume. The complete Hurricane Response Plan for 2026 was provided.

10b.) Budgetary Process for Annual Review – Lauren Bouchard, Director of Finance, pointed out that budget workshops begin in June and run through September. The Board is familiar with the process.

Items for Board Review and Action:

11a.) Financial Reports: Lauren Bouchard, Director of Finance, presented the April financial reports. There was no activity in the State fund. Ms. Bouchard highlighted chemical spend increases in the local fund, which are expected to continue over summer. Although unpredictable, our planning has certainly helped us remain on course. We will start the budget planning process

for 2026–2027 next month. With no further discussion, *A motion was made by Commissioner Zuba, seconded by Commissioner Brown, and passed unanimously confirming the Board received the financial information from April of 2026 and the Board requests it be submitted for audit at the appropriate time.*

11b.) Key Largo Church Lease: The letter received from the Key Largo Community Covenant Church Board of Directors and the condition of the church property were discussed. Possible uses will be presented by staff to the Board at an upcoming meeting. With no further discussion, *A motion was made by Commissioner Zuba, seconded by Commissioner Cranney, and passed unanimously to terminate the Key Largo Church lease. After a roll call vote, it was unanimously passed.*

11c.) Resolution 2026-11 Amending the District's Personnel Manual: A RESOLUTION OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT, AMENDING THE DISTRICT'S PERSONNEL MANUAL TO ADD A SECTION "PAYMENT OF APPROVED ANNUAL OR COMPENSATORY LEAVE WHEN ADDITIONAL WORK IS PERFORMED"; ADOPTING REVISIONS TO CERTAIN POLICIES; 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 2026-11 as written. After a roll call vote, it was unanimously adopted.*

11d.) Marathon Generator Purchase: Executive Director Leal described the need for a new generator in Marathon. The cost was not budgeted but the funds are available with savings from the Fuel Farm Refurbishment Project. Following discussion regarding the process and timeline, *A motion was made by Commissioner Zuba, seconded by Commissioner Cranney, and passed unanimously to approve the issuance of an RFP for an Emergency Generator. After a roll call vote, it was unanimously passed.*

11e.) Resolution 2026-12 Executive Director Contract Renewal: A RESOLUTION OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT, APPROVING A FIVE-YEAR EXTENSION TO THE EMPLOYMENT AGREEMENT WITH EXECUTIVE DIRECTOR ANDREA LEAL; AMENDING CERTAIN PROVISIONS OF THE EMPLOYMENT AGREEMENT; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE. Mr. O'Connor stated that he spoke at length with each commissioner and answered their questions prior to today's meeting. All commissioners were clear and commended Executive Director Leal's leadership, and they look forward to another five years. With no further discussion, *A motion was made by Commissioner Zuba, seconded by Commissioner Cranney, and passed unanimously to adopt Resolution 2026-12 as written. After a roll call vote, it was unanimously adopted.*

Good of the Order:

- Chairman Goodman discussed the next meeting of the Board to be held on June 16, 2026 at 1:00 pm, preceded by a Budget Workshop.
- Also in June, the Keys Lodging Association may join us for a District Overview Workshop. Chairman Goodman will follow up.
- Following discussion, the August meeting was rescheduled to August 19, 2026.
- For clarification, there is no Audit Committee meeting next month, the audit presentation will take place at the Regular Meeting.

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

Respectfully submitted,

*Andrea Leal
Executive Director*

*Board of Commissioners
Florida Keys Mosquito Control District*

Phillip L. Goodman, Chairman

Bette Brown, Secretary-Treasurer

For additional information, please refer to www.keysmosquito.org.

DRAFT

Audit Committee Meeting Minutes

Florida Keys Mosquito Control District

Marathon Office

503 107th Street Marathon, FL 33050

May 19, 2026 1:15 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on May 19, 2026 at the FKMCD Marathon office.

Present Were: Jill Cranney, Chairman; Phillip Goodman, Commissioner; Dr. Stanley Zuba, Commissioner; Andrea Leal, Executive Director; Hunter O'Connor, Board Attorney.

Bette Brown, Commissioner was present via zoom. Brandon Pinder, Commissioner, was absent.

Employees Present Were: Lauren Bouchard, Director of Finance; Mikki Coss, Director of Operations; Chad Huff, Public Education and Information Officer; Abigail Smith, Education Coordinator; Rochele Miller, Executive/HR Assistant; Tony Nunez, Chief Technology Officer.

Member of the Public: Alex Osborn

Community Input: None.

Approval of Agenda: A motion was made by Commissioner Zuba, seconded by Commissioner Goodman and passed unanimously to approve Commissioner Brown to participate fully in all the meetings today via Zoom. Chairman Cranney asked the Board if there were any corrections or additions to the agenda. A motion was made by Commissioner Goodman, seconded by Commissioner Zuba and passed unanimously to approve the agenda.

Items for Board Discussion:

5a.) 2024-2025 Audit Planning –Chairman Cranney shared an update from Daniel Anderson with Mauldin & Jenkins. The audit is substantially complete. All testing has been finalized, and the engagement is currently undergoing final review. The draft financial statements are with Mauldin & Jenkins for evaluation. They expect to complete their review and provide a draft to Ms. Bouchard before next week. This timeline allows for management to review the draft financial statements and prepare the MD&A. Once both the draft and the MD&A are approved, a final quality assurance review will be conducted prior to issuing the reports. Daniel Anderson with Mauldin & Jenkins plans to present the financial statements and audit report in person at the upcoming meeting on June 16th, 2026. This will ensure there is sufficient time to meet the state compliance deadline of June 30th. Lauren and her staff were commended by Director Leal and the Board members.

Good of the Order: Hunter O'Connor briefly reviewed the statutory requirements for electronic meeting participation.

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

Respectfully submitted,

Andrea Leal, Executive Director

*Board of Commissioners
Florida Keys Mosquito Control District*

Jill Cranney, Chairman

Bette Brown, Secretary-Treasurer

For additional information, please refer to www.keysmosquito.org.

DRAFT

Strategic Planning Workshop

Florida Keys Mosquito Control District

Marathon Office
503 107th Street
Marathon, FL 33050

May 19, 2026 1:25 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held a Strategic Planning Workshop on May 19th, 2026, at the FKMCD Marathon Office.

Present Were: Phillip Goodman, Chairman; Dr. Stanley Zuba, Vice-Chairman; Jill Cranney, Commissioner; Andrea Leal, Executive Director; Hunter O'Connor, Board Attorney. Bette Brown, Secretary/Treasurer, attended via Zoom; Brandon Pinder, Commissioner, was absent.

Employees Present Were: Mikki Coss, Director of Operations; Lauren Bouchard, Director of Finance; Chad Huff, Public Education & Information Officer; Abigail Smith, Education Coordinator; Juliana Waldrop, Safety Coordinator; Rochele Miller, Executive/HR Assistant; Tony Nunez, Chief Technology Officer.

Member of the Public: Alex Osborn

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 announces the purpose of this workshop is to review the 3-year Strategic Plan.

DISCUSSION: Andrea Leal, Executive Director, informed the Board that the goal of this workshop is to summarize the updates and additions to the 2026-2028 Strategic Plan document. She encouraged the Board to ask questions and make suggestions to this DRAFT so any changes can be included for approval at the June meeting.

Director Leal started with the mission statement. There was discussion regarding adding "mosquito-borne" regarding health threats. All commissioners agreed.

The SWOT analysis is still relevant. Under Opportunities, the Board discussed adding LiDAR to mapping and an emphasis on promoting the positive impact we can have on the local economy. Under Threats, the Everglades Restoration Project impact was discussed as an addition.

The plan's top priorities included capital projects, employee retention and health initiatives, pesticide resistance, domestic mosquito control practices, increasing environmental sensitivity, public awareness of mosquito control techniques, operational safety procedures, and the use of technology to maximize resources and increase efficiencies.

Director Leal highlighted each of the goals and the status while the Board deliberated about each of the subjects and shared their thoughts.

According to Director Leal, pesticide resistance testing is ongoing and ReMoa Tri has been added to our arsenal. The District is working to develop product rotation alerts and continues interagency cooperation to collect information on product usage across the industry to keep a handle on the resistance possibilities. Commissioner Brown commented on staff having a good grasp on gaining and sharing knowledge with other organizations and encourages us to continue. Ms. Leal reiterated that we do partner with other organizations specific to resistance testing, including the University of Florida Medical Entomology Laboratory who does the testing for us and other Districts to have a database for this purpose. Ms. Leal also pointed out that all of our mosquito species remain susceptible to Bti and expects that to be the case for years to come.

Domestic Mosquito Control Practices remains a major focus for the District. *Wolbachia* trials are continuing this year. Ground WDG treatments continue to expand, as they have made a big impact on the *Aedes aegypti* population. We conduct an annual review of inspector field zones for effectiveness. The use of genetically modified mosquitoes is still pending regulatory authorization. We continue to research irradiated (sterilized) male mosquitoes as well. Chairman Goodman reminded everyone of the resistance being seen in other counties and the importance of being proactive. Tire amnesty and neighborhood clean-up efforts in hot spot areas are encouraging help from the public.

To Increase Environmental Sensitivity, a paperless system will be implemented in the coming months through the new payroll software. Multi-purpose vehicles are currently being utilized, and Ms. Leal praised the mechanics for their efforts in achieving this. Additionally, the use of electric fog machines has grown.

In Public Awareness, a lot has been accomplished with our Annual Open House, quarterly sweeps and upgrades to our website. With added in classroom visits, an interactive education center for teachers on our website and the development of a new app in progress, there is a lot of enthusiasm about the future. Meanwhile, we continue to push the importance of mosquito control and increasing public awareness.

The District continues to reduce work-related injuries due to our safety training. We are preparing for an external audit of aircraft maintenance and flight safety. Additionally, we are collaborating with Emergency Management to conduct emergency drills and we plan to launch an Internal Safety Portal for employees in 2027.

We are using Technology to Maximize Resources and are still looking at innovative ways to improve our efficiency. The use of publicly available LiDAR mapping and the utilization of drones remains a goal. There was some discussion about using the BG Auto Counters. We continue to look at the costs and potential benefits. For now, the cost is a little too steep, but that can change. Chairman Goodman commended our innovative staff and the cutting-edge technology.

For Employee Retention and Health Initiatives, we're expanding management training opportunities for employees conducting a salary survey in 2027. The new payroll software will enable us to introduce app-based communication throughout the District. Additionally, we are prioritizing employee housing issues and continue to partner with other governmental entities to support our employees.

For Capital Projects, a plan for replacing helicopters has been included. The typical lifespan of an Airbus helicopter is approximately 20 to 25 years, with the availability of parts being a crucial factor. The Director of Aerial Operations is actively involved in roundtable discussions focused on engines and maintenance.

Chairman Goodman expressed the importance of the Strategic Plan, and Director Leal conveyed the enthusiasm that follows each summit. We use a tracking system created by Tony Nunez, our Chief Technology Officer, which functions very well. Commissioner Zuba acknowledged the Board's consistency from the plan's beginning to the present and was impressed with the format, the follow-up, and the overall performance of the team.

Good of the Order: Ms. Leal will implement all suggestions and bring them to the Board for approval at the June 16, 2026 meeting.

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

Respectfully submitted,

*Andrea Leal
Executive Director*

*Board of Commissioners
Florida Keys Mosquito Control District*

Phillip L. Goodman, Chairman

Bette Brown, Secretary-Treasurer

For additional information, please refer to www.keysmosquito.org.

Item 6

Approval of Agenda

Item 7

Invited Speaker
Max Mungall,
President of Lodging
Association
of the Florida Keys
and Key West

Item 8

Treasurer's Report

Item 9

Attorney's Report

Item 10

Director's Report

June 2026 Director's Report

Recognition of Automotive Service Professionals Month

Employee Service Milestones

1. Rob Lee, Director of Aerial Operations: 10 years
2. Alana Loftus, Surveillance Technician: 5 years

State of Florida Mosquito-Borne Disease Update (as of 6/6/2026)

1. Monroe County (2026)
 - a. Dengue: 0 travel-related
 - b. Chikungunya: **2 travel-related**
2. All of Florida (2026)
 - a. Dengue: 0 local, 29 travel-related – Broward (6), Hillsborough, Lake, Lee, Miami-Dade (9), Orange (2), Osceola, Palm Beach (3), Polk, Sarasota, St. Johns, and St. Lucie (2)
 - b. Zika: 0 local, 0 travel-related
 - c. Chikungunya: 0 local, 34 travel-related – Alachua, Hernando, Hillsborough (6), Miami-Dade (19), Monroe (2), Orange (2), and Palm Beach (3)
 - d. West Nile Virus: 0 human cases
 - e. Eastern Equine Encephalitis: 0 human cases
 - f. Oropouche Virus: 0 travel-related cases
 - g. Malaria: 12 travel-related – Broward (2), Duval (2), Hernando, Hillsborough, Miami-Dade (3), Orange, Seminole, and Washington
3. Miami-Dade County is currently under a mosquito-borne illness alert.

Operations Summary

1. Adult Mosquitoes
 - a. Salt Marsh mosquito numbers were higher than the historical average throughout the Middle and Upper Keys in May, and lower than the historical average in the Lower Keys.
 - b. No aerial adulticide missions were conducted in May.
 - c. Sixty-eight (68) truck adulticide missions were conducted in May, treating approximately 21,175 acres throughout the Keys, which is similar to the historical average.
 - d. *Aedes aegypti* numbers did not exceed our adulticide action thresholds in May.
2. Larval Mosquitoes
 - a. Twenty (20) aerial granular larvicide missions were completed in May, treating approximately 7,470 acres; this is higher than the historical average for May.
 - b. Two (2) aerial liquid larvicide missions were conducted in May in Key West.
 - c. Twenty-six (26) ground liquid larvicide missions were conducted in May, treating approximately 2,500 acres; this is higher than the historical average for May.
3. Service Requests received (530) were higher than the historical average for May.
4. ReMoa Tri is now in rotation for truck missions.

Community Outreach/Education

1. Schools/Education
 - a. Big Pine Summer Camp: 6/5/26
 - b. Marathon Summer Camp: 6/11/26
 - c. Key West Library Summer Reading: 6/27/26
 - d. Sugarloaf Summer Camp: 7/14/26

- e. Marathon Library Summer Reading: 7/16/26
- f. Big Pine Library Summer Reading: 7/17/26
- 2. Community Events/Outreach/Speaking Engagements
 - a. County-wide PIO Summit: 6/1/26
 - b. Key West Chamber Luncheon: 6/24/26
- 3. Visitors/Tours
 - a. Florida Keys Lodging Association 6/16/26
- 4. Media/News Releases
 - a. Rainy Season Radio Ads: Launch 6/1/26
 - b. Weekly Radio, US 1
 - c. Large Number of Media Inquiries re: Wolbachia
 - i. USA Today, WPLG Channel 10, Miami; News Nation (Live)
- 5. Other
 - a. Social Media Videos

Human Resources

- 1. New Hires
 - a. John Lombardo, Lower Keys Inspector
- 2. Resignations
 - a. John Cook, A&P Mechanic, 6 years
 - b. Felipe Urrestarazu, Lower Keys Inspector, 1 year
- 3. Current Opening
 - a. A&P Mechanic (2): Accepting Applications/Recruitment Ongoing

Other Items

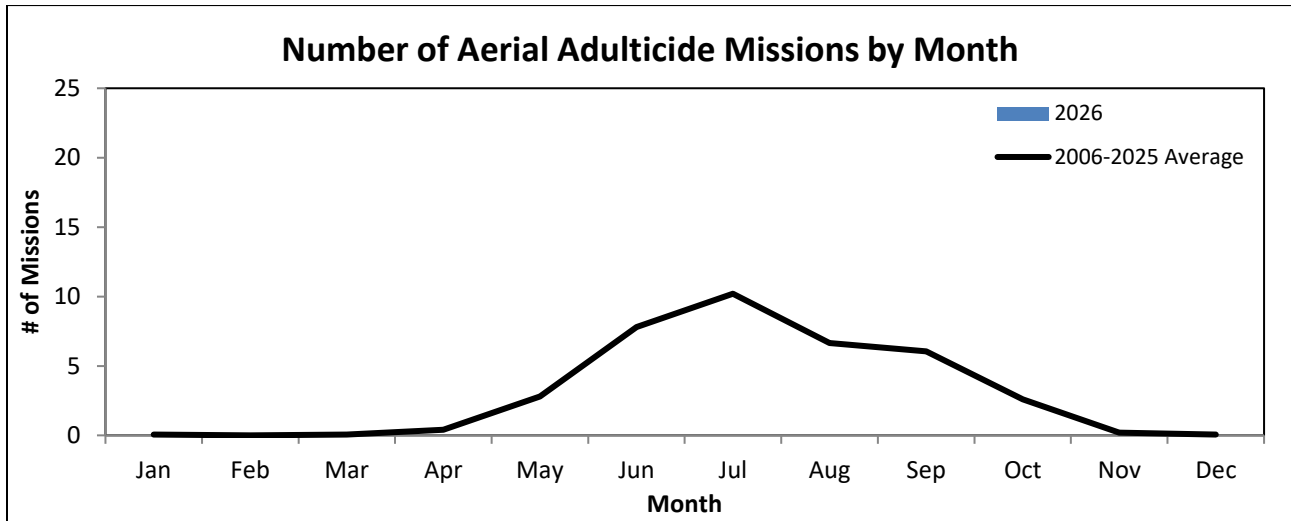
- 1. Travel/Training
 - a. FDACS Webinar, Serological Cross-Reactivity in Laboratory: 5/19/26
 - b. Florida Association of Special Districts Annual Conference (Orlando, FL): 6/7/26 – 6/11/26
 - Attending: Andrea Leal, Mikki Coss, Lauren Bouchard, Rochele Miller, Michael Behrend
- 2. Wolbachia male releases ongoing
 - a. Update on Google Wolbachia Products
- 3. FDACS Program Assessment: 5/27/26 Completed
- 4. Florida Coordinating Council on Mosquito Control Meeting: 5/27/26
- 5. Webinar: IDX, a Computer Vision Based Mosquito and Tick ID System, 5/28/26
- 6. Meeting with Everglades National Park: 6/4/26
- 7. Software Development Update: PayCom
- 8. Investment Update
- 9. After Action Items
 - a. Future Board Items
 - ITN for Banking, in process
 - Audit Committee Charter Annual Review, October 2026
 - Administrative Policy Manual Annual Review, December 2026
 - Budgetary Process Annual Review, May 2027
 - b. Upcoming Workshops
 - June – September: Budget
 - October:
 - November:
 - December:
 - January: 2026 Seasonal Summary/2027 Operational Workplan
 - February:

- March:
- April: Strategic Planning

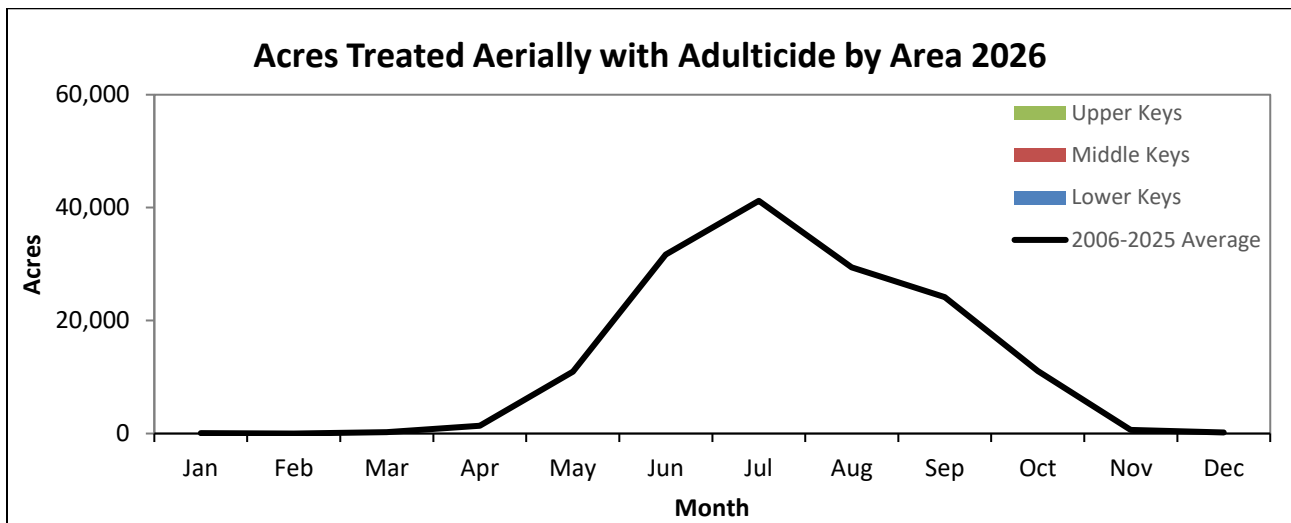
Florida Keys Mosquito Control Operations Report

(Adjusted through May 30, 2026)

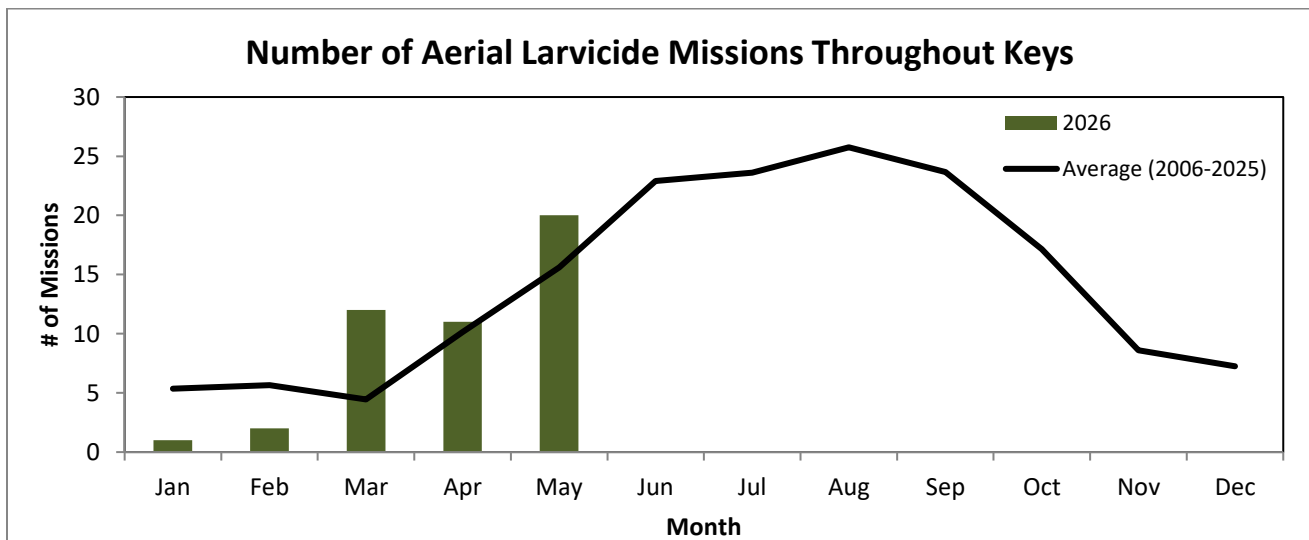
Aerial Adulticiding Missions in May 2026: No Missions



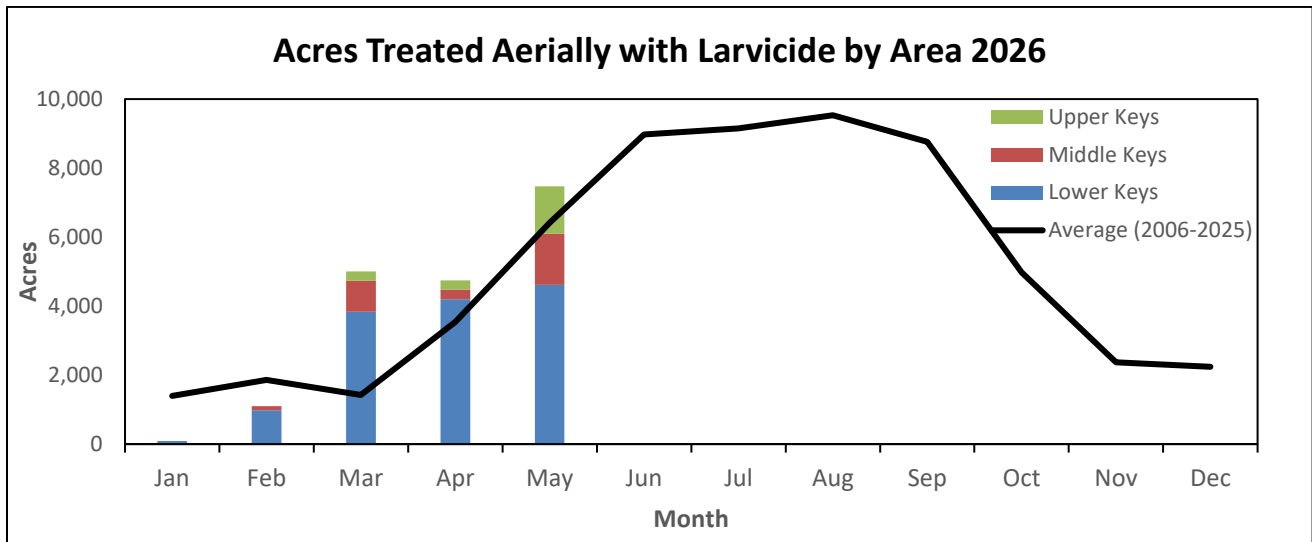
*PM: Aerial Adulticiding Acreage in May 2026: No Missions



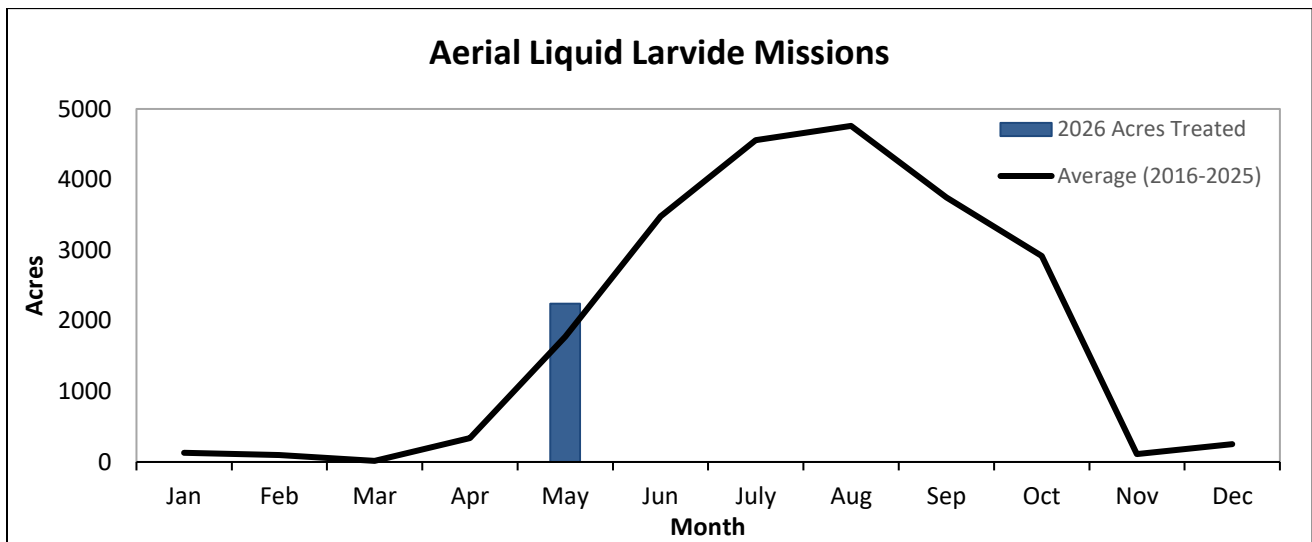
Aerial Granular Larviciding Missions in May 2026: 20 Missions



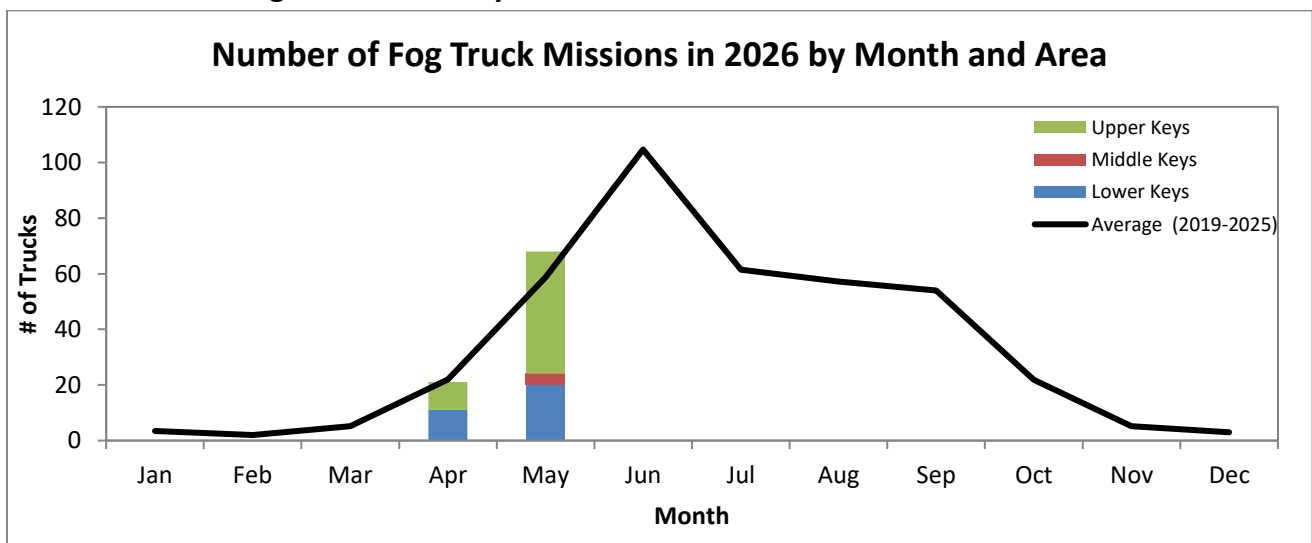
***PM: Aerial Granular Larviciding Acreage in May 2026: 7,470 acres**



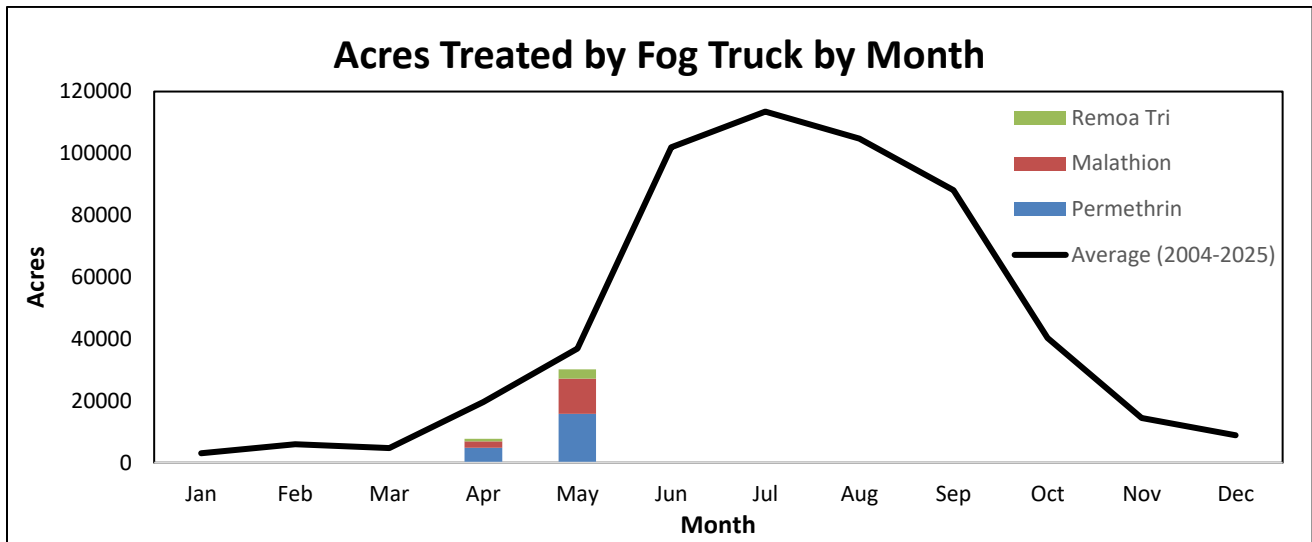
***PM: Number of Aerial Liquid Larviciding Missions in May 2026: 2 Missions**



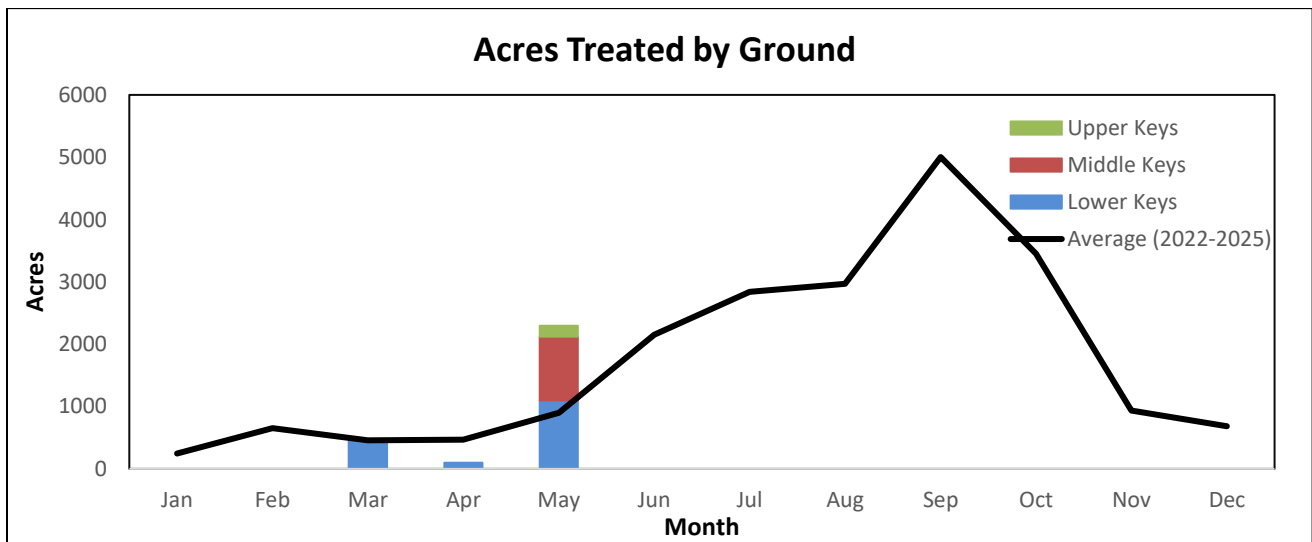
***PM: Ground Adulticiding Missions in May 2026: 68 Truck Missions**



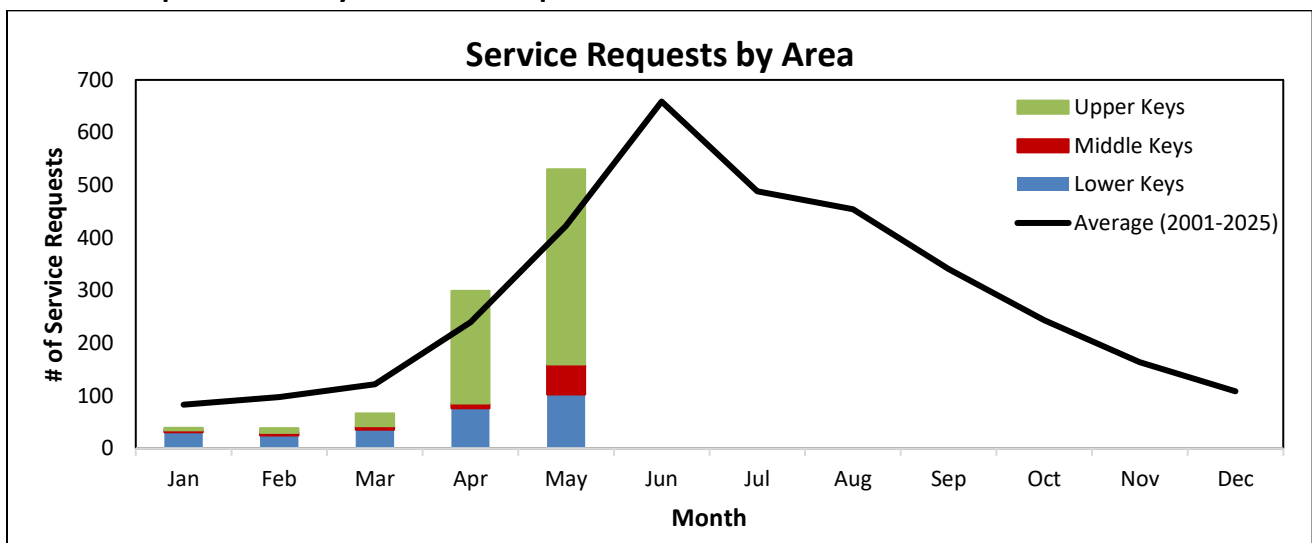
***PM: Ground Adulticiding (Trucks) Acreage in May 2026: 27,175 Acres**



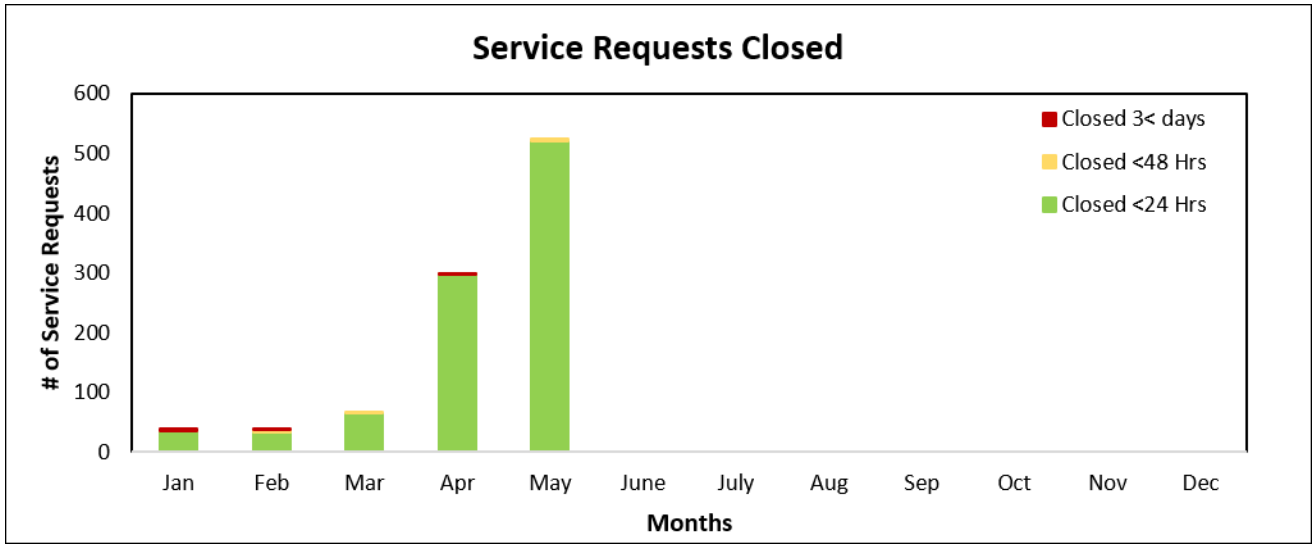
***PM: Ground Liquid Larviciding (Truck & Backpack) Acreage in May 2026: 26 Truck Missions**



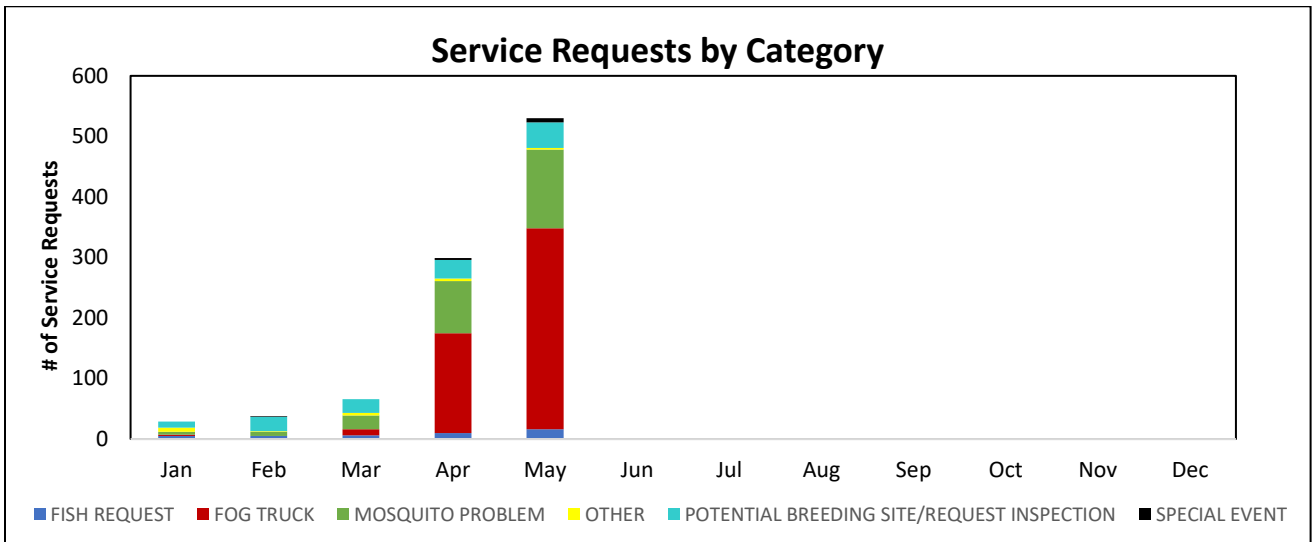
Total Service Requests for May 2026: 530 Requests



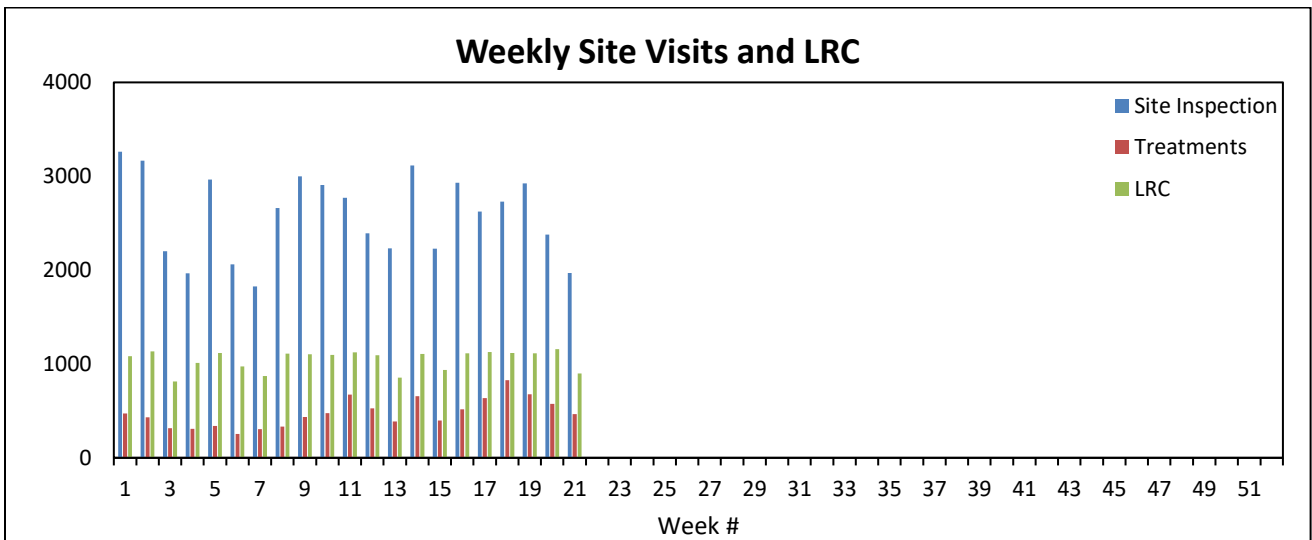
***PM: Service Requests closed within one business day: 99.05%**



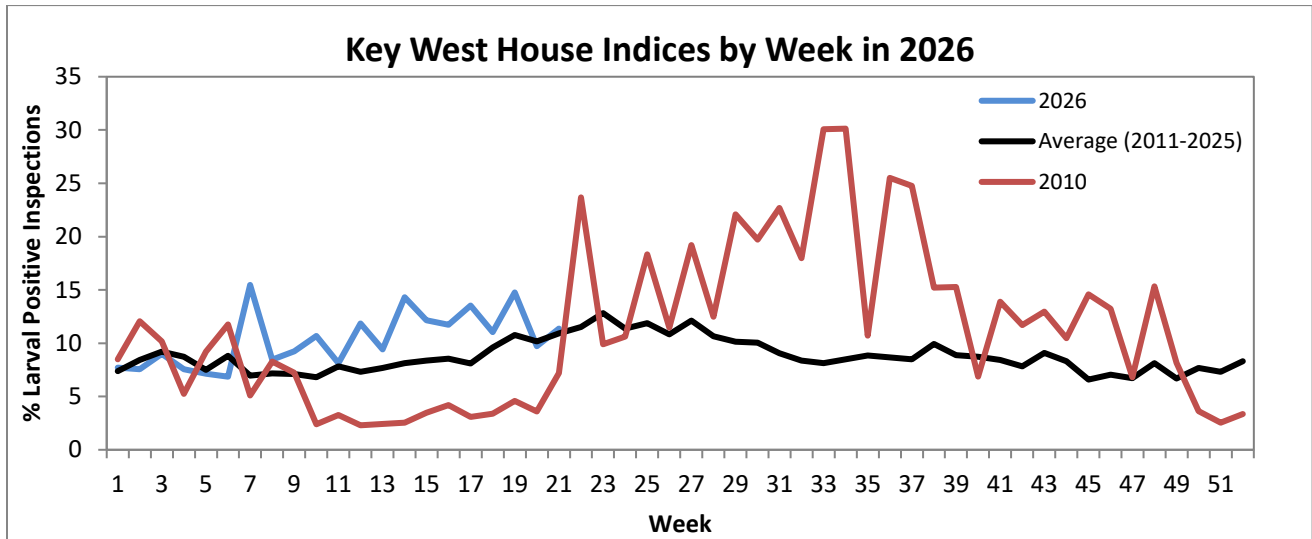
Service Requests by Request Category in May 2026



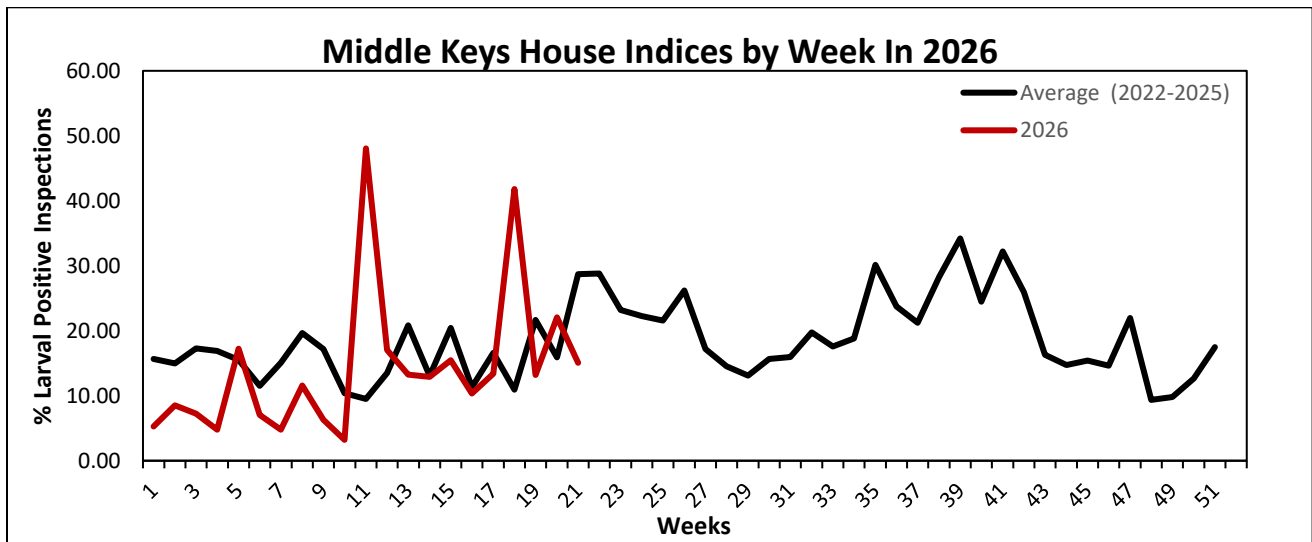
***PM: Total Inspections/LRC's for May 2026: 10,000 Inspections, 4,285 LRC**



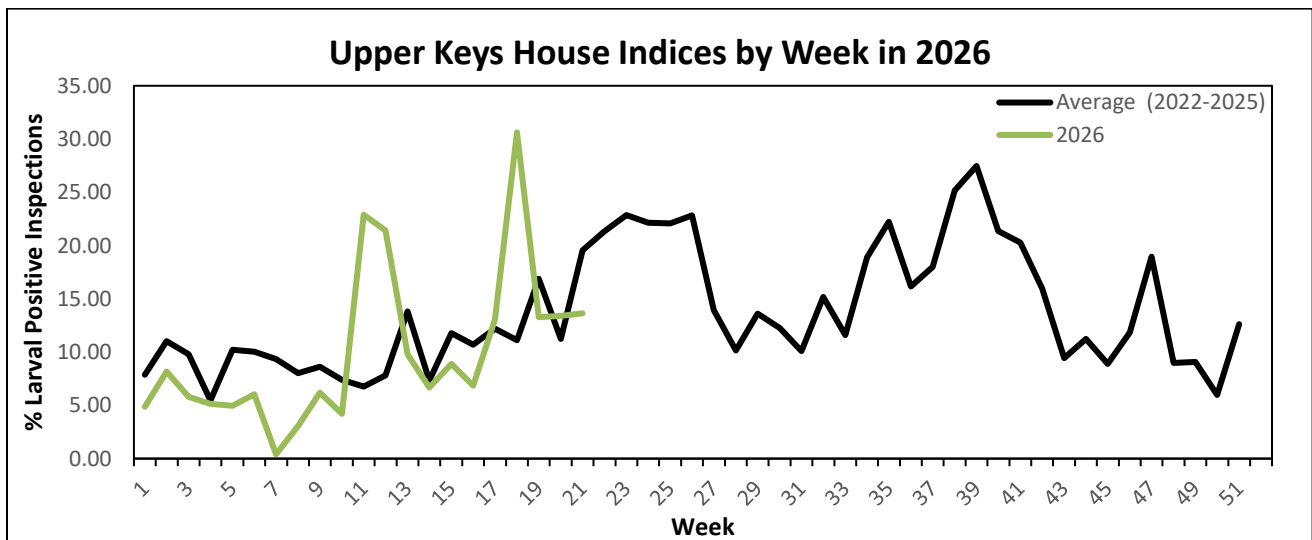
Key West *Aedes aegypti* Larval Information:



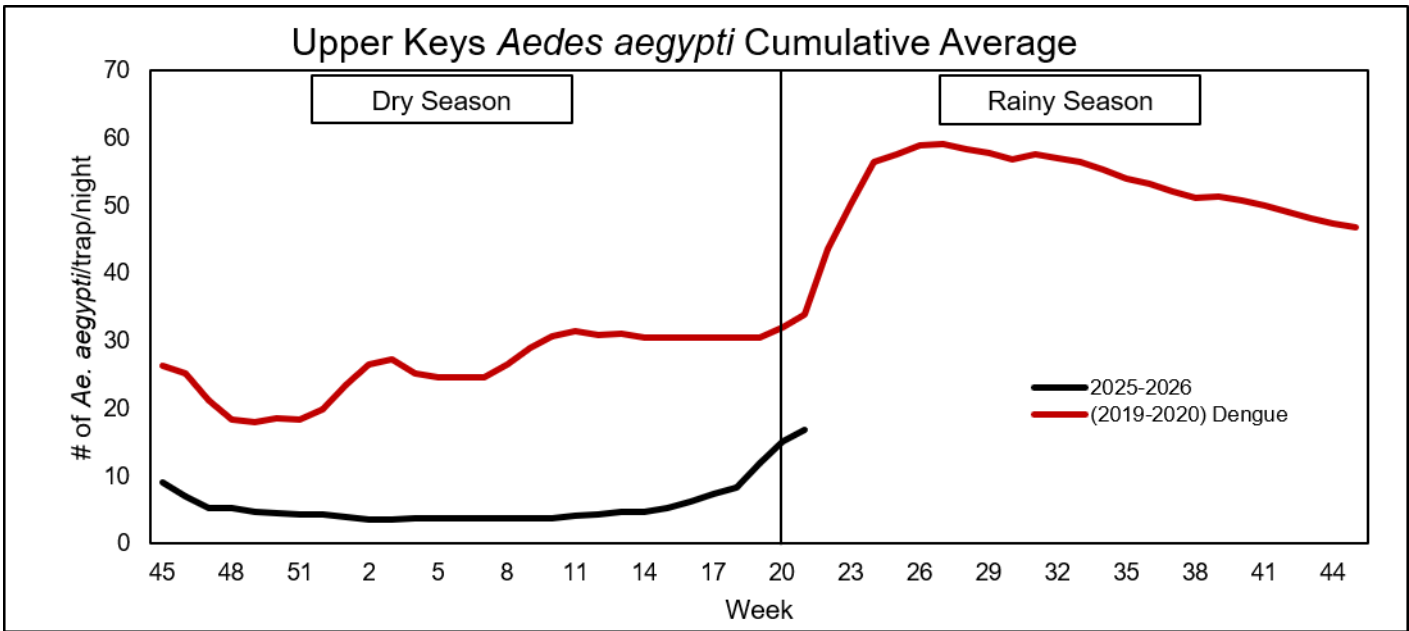
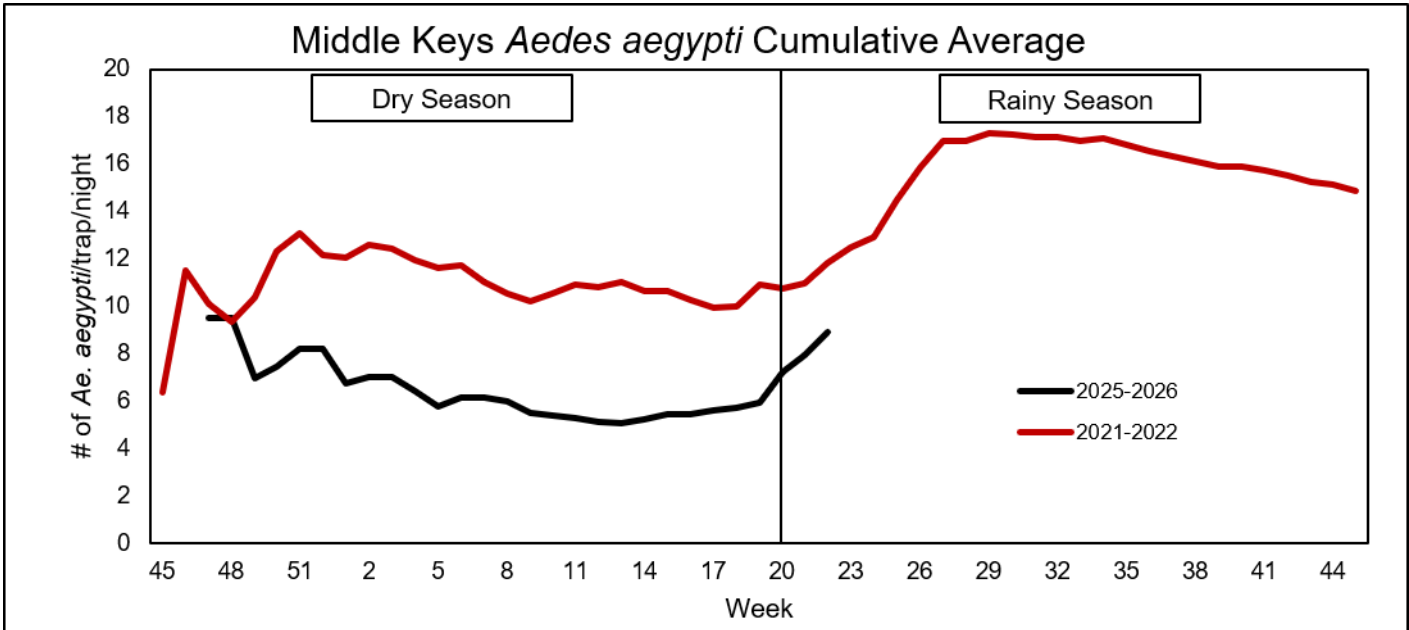
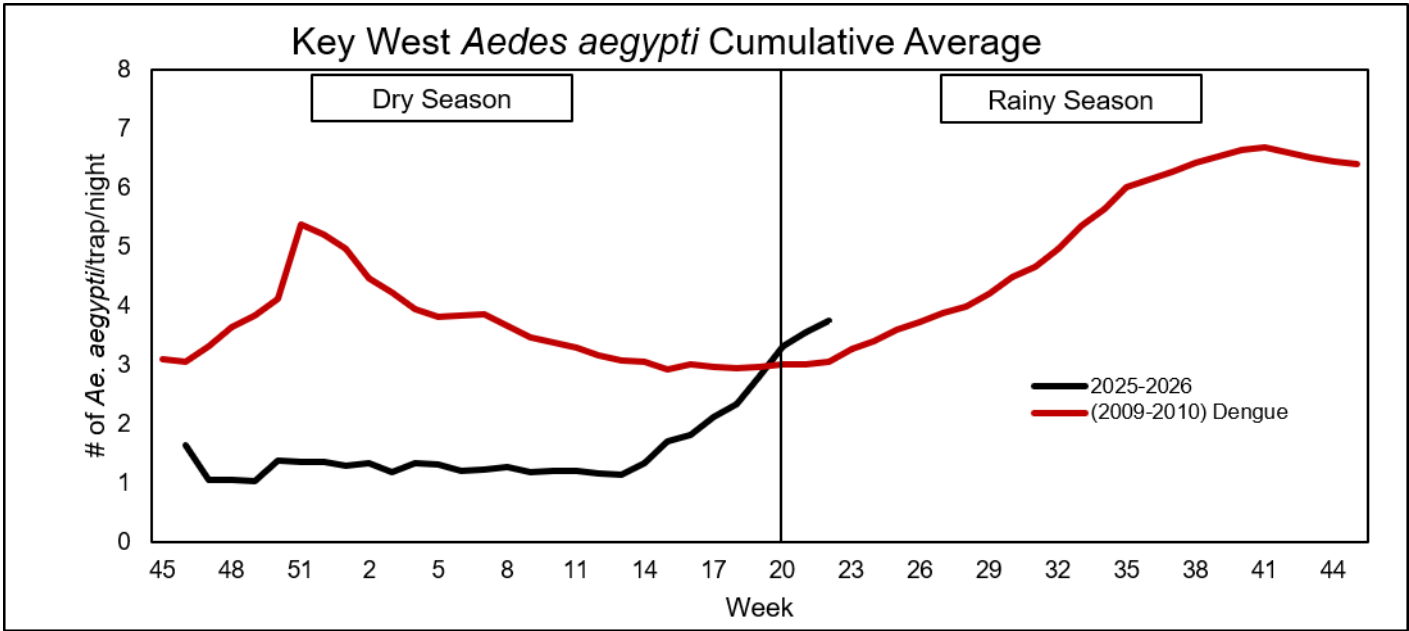
Middle Keys *Aedes aegypti* Larval Information:



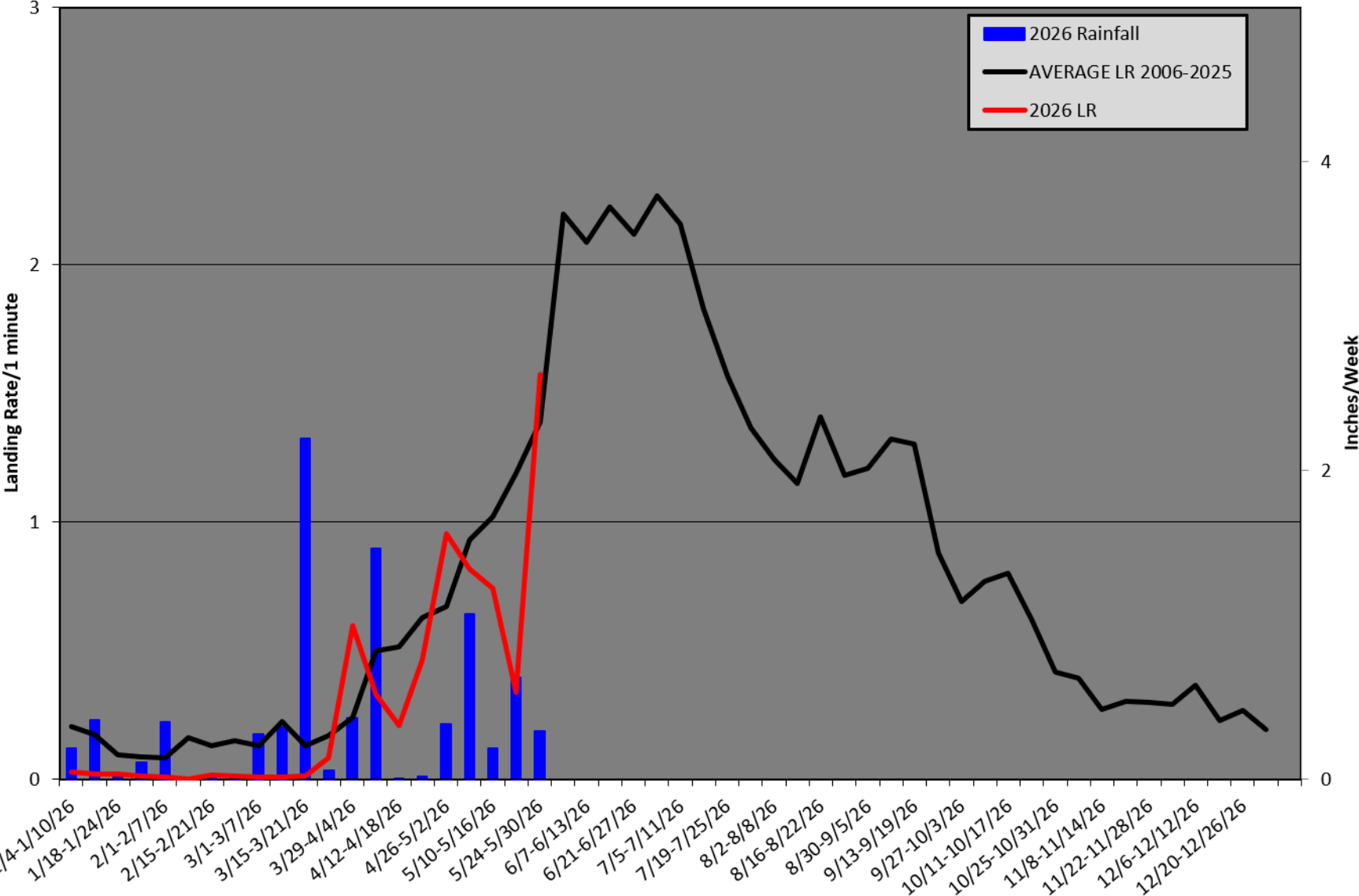
Upper Keys *Aedes aegypti* Larval Information:



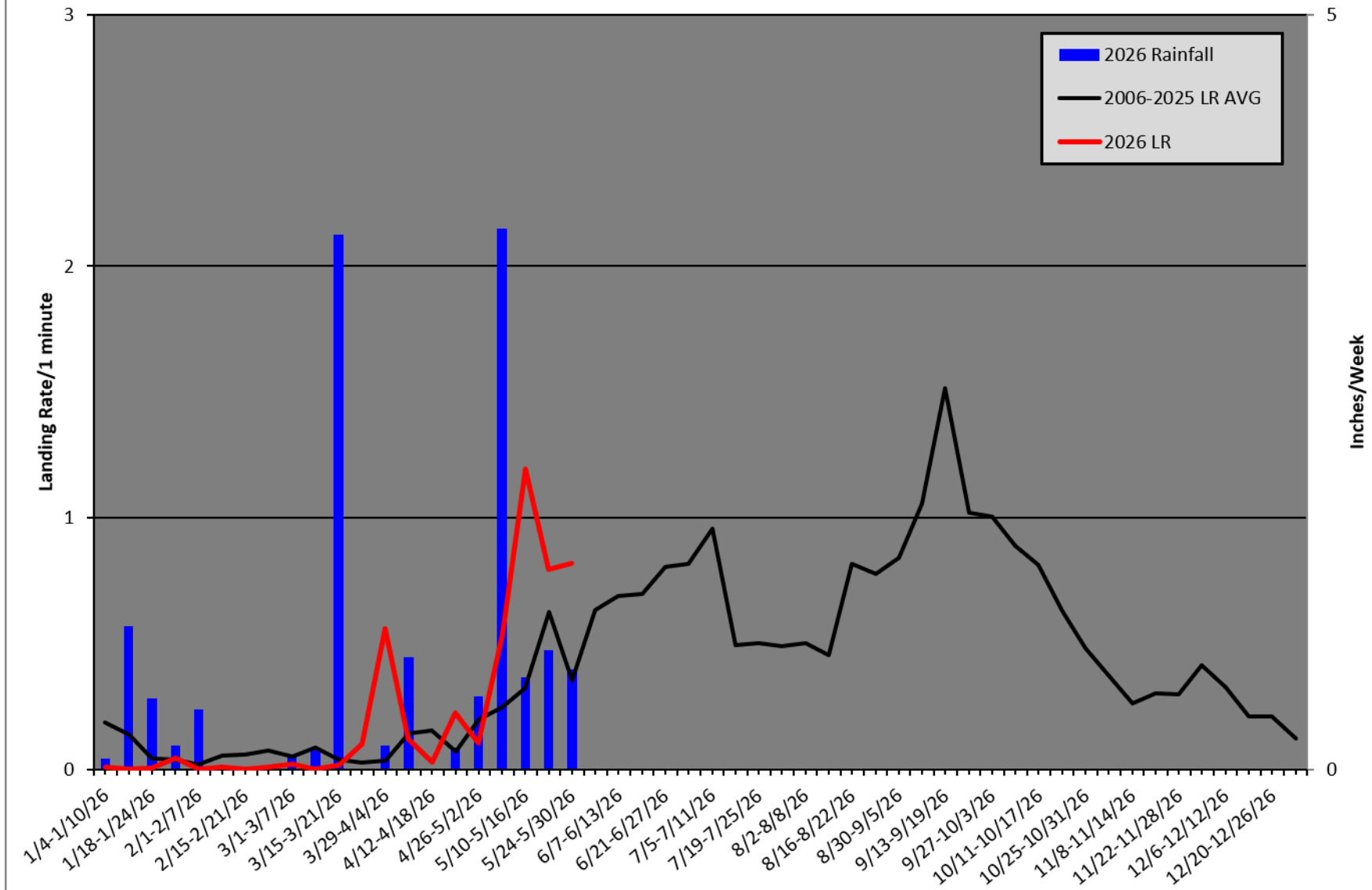
***PM: Indicates Performance Measure**



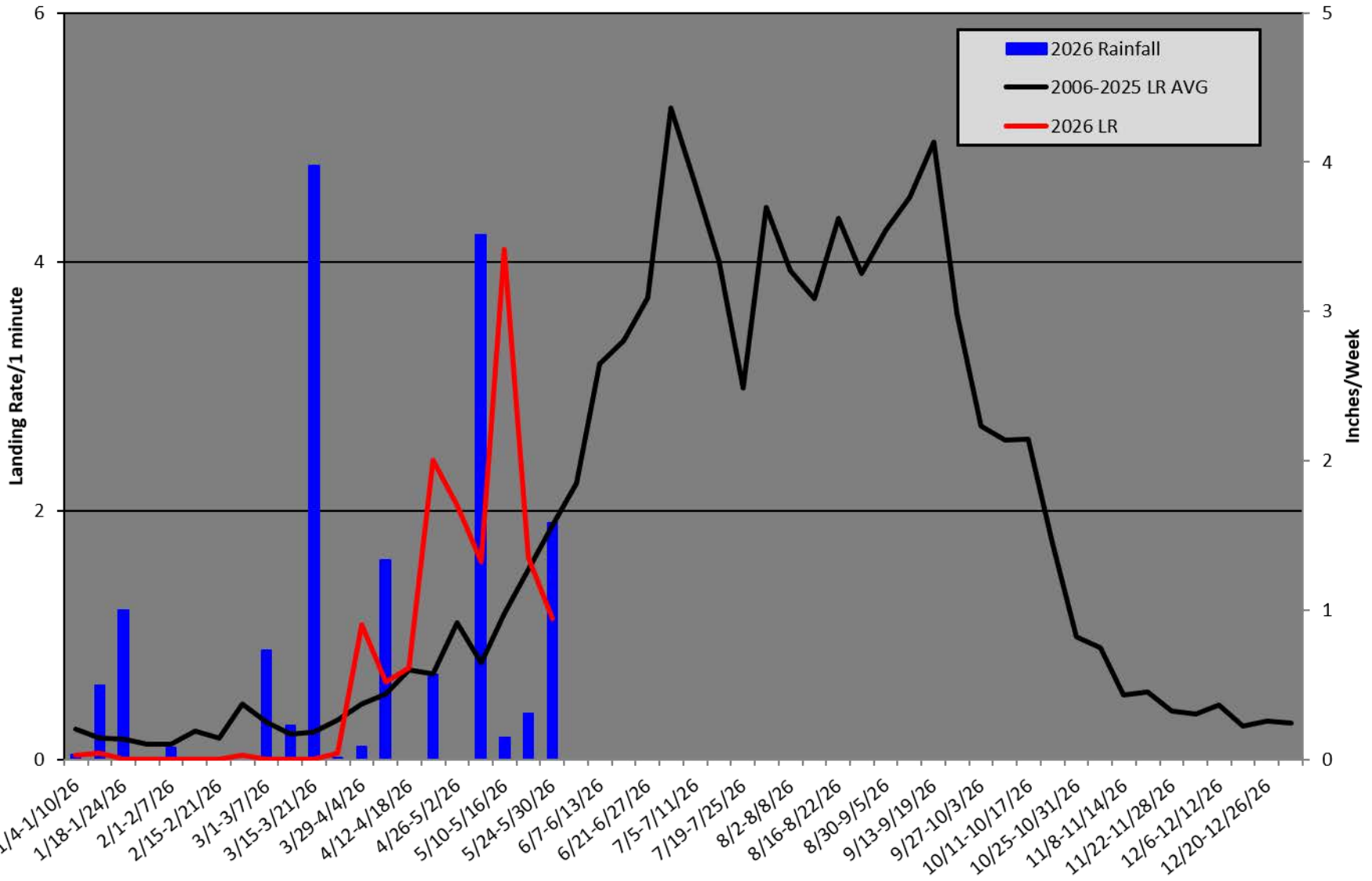
Lower Keys: Saddlebunch to Bahia Honda Average Landing Rate Counts and Rainfall



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 and Rainfall



Item 11a

Property Tax Reform

Item 12a

Financial Reports

Budget Analysis

District Finances

Cash Disbursements

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT
MONTHLY BUDGET ANALYSIS
FISCAL YEAR 2025-2026
MAY 2026**

STATE FUND

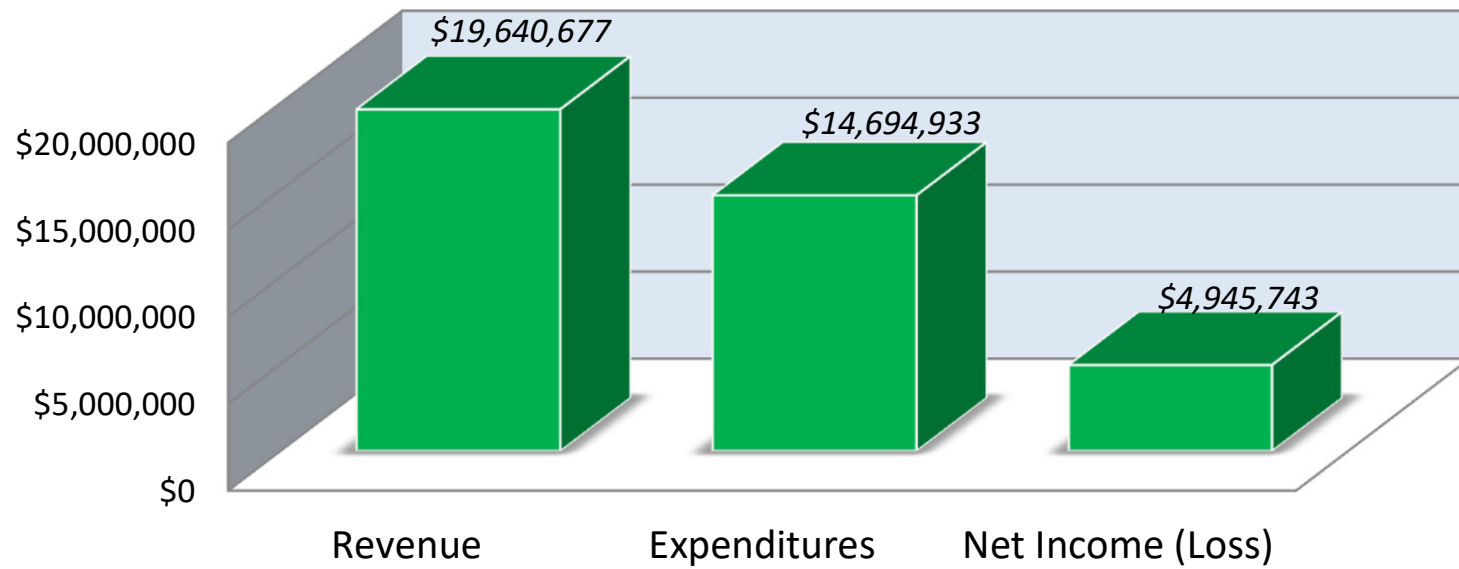
ACCT. NO	ITEM	Annual Budget	Current May Actual	Prior Year Month	Current YTD Actual	Prior Year YTD Actual	Current Annual: Unexpended	Year on Year Variance
10	Personal Services 11 - 15						0.00	0.00
20	Personal Service Benefits 21 - 25						0.00	0.00
30	Operating Expense 31 - 34						0.00	0.00
40	Travel and Per Diem 40.1 - 40.3	7,835.00			1,681.00	2,986.13	6,154.00	(1,305.13)
41	Communication Services						0.00	0.00
42	Freight Services						0.00	0.00
43	Utility Services						0.00	0.00
44	Rentals and Leases						0.00	0.00
45	Insurance						0.00	0.00
46	Repair and Maintenance Service 46.1 - 46.6						0.00	0.00
47	Printing/Binding						0.00	0.00
48	Promotional Activities						0.00	0.00
49	Other Current Charges and Obligations						0.00	0.00
51	Office Supplies/Materials						0.00	0.00
52.1	Gas/Oil/Lube						0.00	0.00
52.2	Chemical/Solvents/Additives	1,337,759.31	46,944.00		46,944.00	118,656.00	1,290,815.31	(71,712.00)
52.3	Clothing and Wearing Apparel						0.00	0.00
52.4	Miscellaneous Supplies and Incidental						0.00	0.00
52.5	Tools and Small Implements						0.00	0.00
54	Books, Publications, Subscriptions, Memberships						0.00	0.00
55	Training	4,635.00			0.00	3,875.00	4,635.00	(3,875.00)
60	Capital Outlay 61 - 64						0.00	0.00
71	Debt Service-Principal							
72	Debt Service-Interest							
89	Contingency (current year)	90,926.68					90,926.68	
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:	1,441,155.99	46,944.00	0.00	48,625.00	125,517.13	1,392,530.99	(76,892.13)

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT
MONTHLY BUDGET ANALYSIS
FISCAL YEAR 2025-2026
MAY 2026**

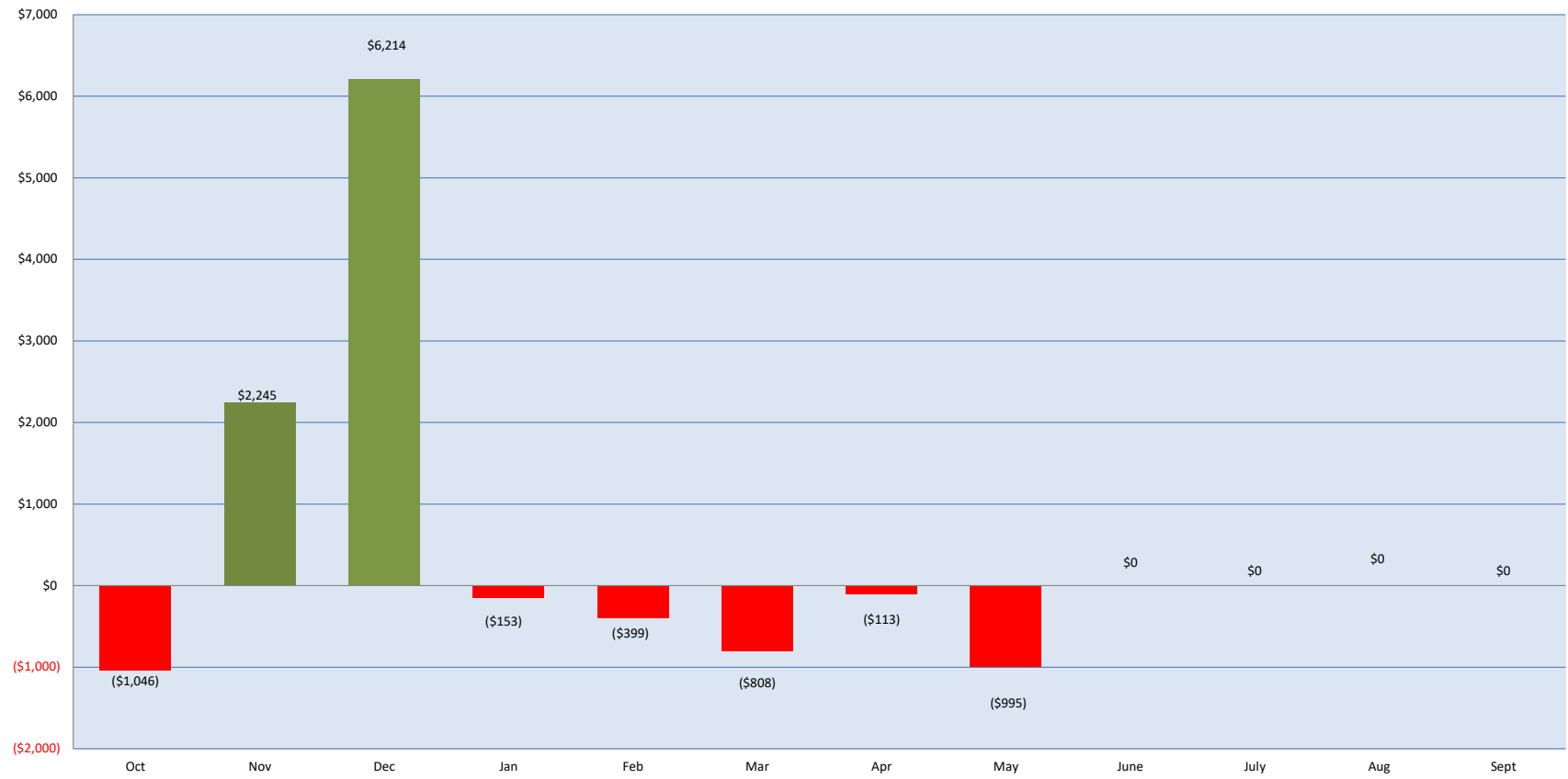
LOCAL FUND

ACCT. NO	ITEM	Annual Budget	Current May Actual	Prior Year Month	Current YTD - Actual	Prior Year YTD Actual	Current Annual: Unexpended	Year on Year Variance
10	Personal Services 11 - 15	6,523,900.94	490,352.64	468,120.68	4,236,103.86	3,789,231.66	2,287,797.08	446,872.20
20	Personal Service Benefits 21 - 25	4,381,830.70	304,490.18	282,313.22	2,909,973.47	2,628,524.60	1,471,857.23	281,448.87
30	Operating Expense 31 - 34	1,456,340.50	65,353.08	89,866.98	1,176,530.31	1,117,864.18	279,810.19	58,666.13
40	Travel and Per Diem 40.1 - 40.3	173,528.50	36,035.08	8,213.49	115,014.00	107,829.02	58,514.50	7,184.98
41	Communication Services	100,100.00	8,397.90	8,171.74	64,511.53	65,110.96	35,588.47	(599.43)
42	Freight Services	25,250.00	3,334.79	4,911.01	17,610.35	10,651.72	7,639.65	6,958.63
43	Utility Services	164,000.00	8,079.35	8,016.13	66,125.63	61,194.65	97,874.37	4,930.98
44	Rentals and Leases	1,059,335.95	2,072.32	21,459.29	144,462.74	182,689.88	914,873.21	(38,227.14)
45	Insurance	1,381,437.20	35,728.00	0.00	63,268.00	(19,384.40)	1,318,169.20	82,652.40
46	Repair and Maintenance Service 46.1 - 46.6	872,013.00	68,074.47	40,661.65	678,561.88	255,065.92	193,451.12	423,495.96
47	Printing/Binding	12,750.00	358.00	0.00	10,077.76	6,349.46	2,672.24	3,728.30
48	Promotional Activities	33,650.00	4,737.30	335.00	13,253.78	9,816.22	20,396.22	3,437.56
49	Other Current Charges and Obligations	17,125.00	445.48	312.90	9,387.78	6,403.97	7,737.22	2,983.81
51	Office Supplies/Materials	76,000.00	2,455.50	631.63	22,135.63	25,680.40	53,864.37	(3,544.77)
52.1	Gas/Oil/Lube	259,825.00	9,671.71	23,933.82	74,091.54	100,304.37	185,733.46	(26,212.83)
52.2	Chemical/Solvents/Additives	1,096,493.30	211,651.52	112,436.26	740,308.19	999,723.82	356,185.11	(259,415.63)
52.3	Clothing and Wearing Apparel	50,940.00	7,493.40	6,576.52	31,718.36	34,835.37	19,221.64	(3,117.01)
52.4	Miscellaneous Supplies and Incidental	171,684.40	12,352.70	9,294.49	62,558.79	53,932.25	109,125.61	8,626.54
52.5	Tools and Small Implements	24,900.00	868.05	2,658.98	18,174.02	4,987.17	6,725.98	13,186.85
54	Books, Publications, Subscriptions, Memberships	89,051.00	18,394.62	1,669.74	29,366.28	26,458.41	59,684.72	2,907.87
55	Training	158,364.50	11,340.20	532.89	83,265.59	49,656.75	75,098.91	33,608.84
60	Capital Outlay 61 - 64	5,650,260.00	22,676.12	968,209.16	4,128,493.74	1,144,942.20	1,521,766.26	2,983,551.54
71	Debt Service-Principal							
72	Debt Service-Interest							
89	Contingency (current year)	2,659,073.32					2,659,073.32	
99	Payment of Prior Year Accounts							
0.001	Reserves - Future Capital Outlay	2,700,000.00					2,700,000.00	
0.002	Reserves - Self Insurance	1,438,255.78					1,438,255.78	
0.004	Reserves - Sick and Annual Leave	250,000.00					250,000.00	
	TOTAL:	30,826,109.09	1,324,362.41	2,058,325.58	14,694,993.23	10,661,868.58	16,131,115.86	4,033,124.65

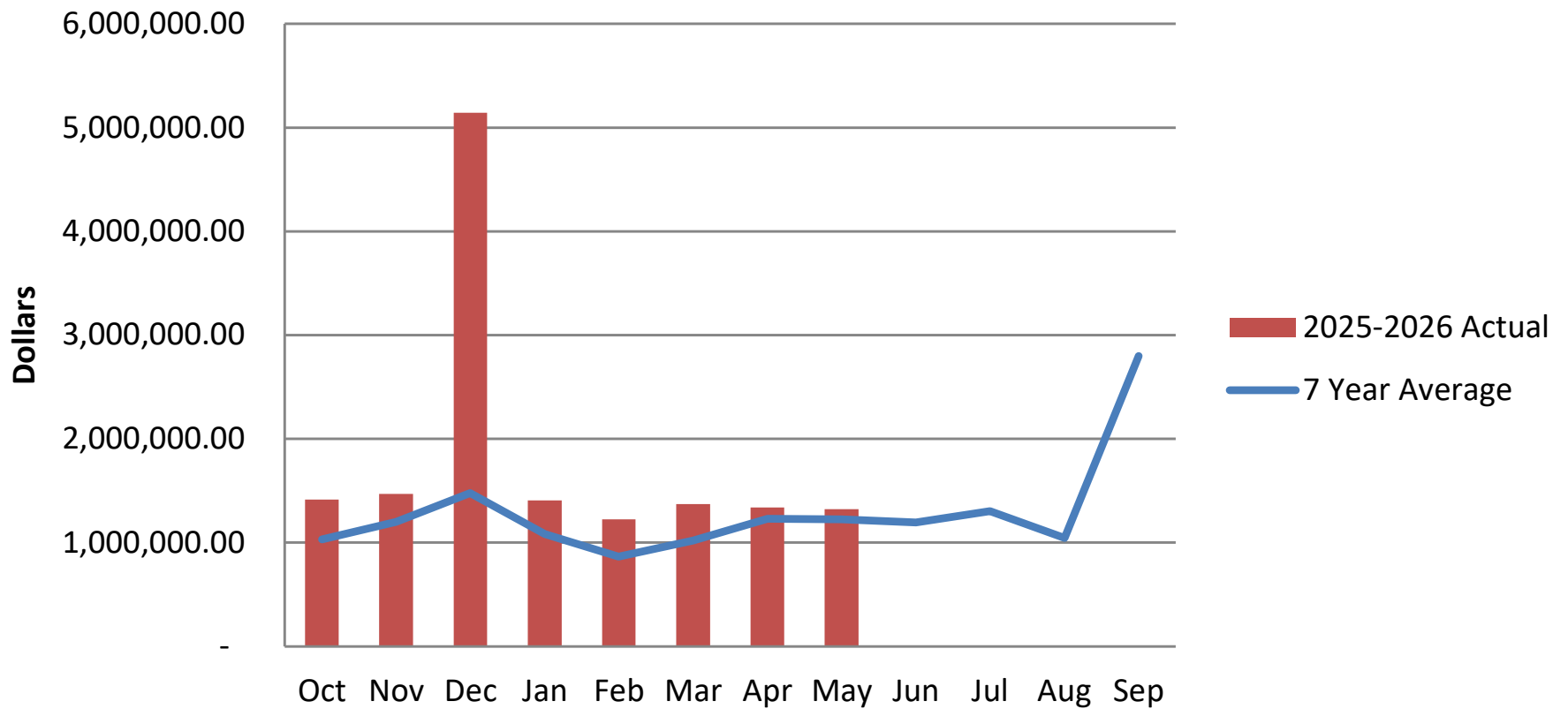
FKMCD Local FY 2025-2026 YTD Cash Basis Net Income (Loss) through May 2026



**FKMCD Local Funds FY 2025-2026 Cash Basis Monthly Net Income (Loss)
through May 2026
(Thousands of Dollars)**



Expenditure of Local Funds 2025-2026 Actual vs. Average of Last 7 Years



Florida Keys Mosquito Control District
 District Finances as of
 June 9, 2026

LOCAL ACCOUNT FUNDS

CHECKING - OPERATING

Checking Account balance on May 31, 2026:	\$	96,455.46		
Plus June 2026 deposits to date:		135,460.98		
Plus funds transferred from FL Class to Operating:		200,037.25		
Plus funds transferred from Reserve to Operating:		466,753.58		
Total Operating Checking Account funds available:		898,707.27		898,707.27
Less funds transferred from Operating to FL Class:		-		
Less funds transferred from Operating to Local Reserve:		-		
Less June 2026 expenditures to date:		(480,516.53)		
Total Operating Checking Account funds expended/transferred to date:		(480,516.53)		(480,516.53)
Balance in Operating Checking Account at present:	\$			418,190.74

CHECKING - FL CLASS

FL Class Account balance on May 31, 2026:	\$	4,609,566.97		
Plus funds transferred from Operating Checking to FL Class Cash:		-		
Plus June 2026 Income to date:		4,180.82		
Less funds transferred to Operating Checking from FL Class Cash:		(200,037.25)		
Balance in FL Class Cash Account at present:	\$			4,413,710.54

CHECKING - RESERVE

Reserve Account balance on May 31, 2026:	\$	10,752,017.20		
Plus June 2026 Income to date:		6,656.99		
Less funds transferred from Reserve to Operating Checking:		(466,753.58)		
Total Reserve Checking Account funds available:	\$	10,291,920.61		10,291,920.61

HEALTH INSURANCE CLAIMS FUND ACCOUNT

Checking Account balance on May 31, 2026:	\$	56.79		
Plus funds transferred from Operating Checking to Health Checking:		-		
Total Health Checking Account funds available:	\$	56.79		56.79

Plus Payroll Clearing Account:				62.72
Plus FSA Account:				6,085.31
Total Local Funds:	\$			16,160,334.24

STATE ACCOUNT FUNDS

CHECKING - OPERATING

Checking Account balance on May 31, 2026:	\$	424,789.13		
Plus June 2026 deposits to date:		-		
Total Checking Account funds available:		424,789.13	\$	424,789.13
Less funds transferred to Operating Checking:	\$	-		
Less June 2026 expenditures to date:		-		
Total State Checking Account funds expended/transferred to date		-	\$	-
Balance in State Checking Account at present:	\$			424,789.13

**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 May 1, 2026 to May 31, 2026:

Check No.	Payment Date	Remit To	Payment Amt.
ACH	5/1/2026	Centennial Bank	2,792.12
ACH	5/1/2026	Centennial Bank	19,299.68
ACH	5/1/2026	Centennial Bank	1,293.12
ACH	5/1/2026	Centennial Bank	269.00
ACH	5/1/2026	Florida Division of Retirement	95,890.89
ACH	5/4/2026	Centennial Bank (Payroll)	4,068.01
ACH	5/4/2026	EFTPS	742.69
ACH	5/8/2026	Centennial Bank (Payroll)	167,735.66
ACH	5/8/2026	EFTPS	60,040.00
ACH	5/8/2026	Florida State Disbursement Unit	411.78
ACH	5/8/2026	Florida State Disbursement Unit	323.65
ACH	5/8/2026	Florida State Disbursement Unit	323.65
ACH	5/8/2026	Empower Retirement (Payroll Deductions)	7,303.35
ACH	5/8/2026	Empower Retirement (Payroll Deductions)	1,577.32
ACH	5/19/2026	Centennial Bank (Payroll)	7,421.77
ACH	5/19/2026	EFTPS	1,314.64
ACH	5/19/2026	Florida State Disbursement Unit	11.50
ACH	5/20/2026	CIGNA Healthcare	74,923.49
ACH	5/22/2026	Centennial Bank (Payroll)	166,503.49
ACH	5/22/2026	EFTPS	59,902.97
ACH	5/22/2026	Florida State Disbursement Unit	411.78
ACH	5/22/2026	Florida State Disbursement Unit	323.65
ACH	5/22/2026	Florida State Disbursement Unit	323.65
ACH	5/22/2026	Empower Retirement (Payroll Deductions)	7,303.35
ACH	5/22/2026	Empower Retirement (Payroll Deductions)	2,077.32
ACH	5/22/2026	Centennial Bank	66.52
ACH	5/22/2026	Centennial Bank	36.00
ACH	5/22/2026	Centennial Bank	12.10
ACH	5/22/2026	Centennial Bank	70.00
ACH	5/29/2026	Centennial Bank (Payroll)	4,993.34
ACH	5/29/2026	EFTPS	1,534.37
ACH	5/28/2026	Centennial Bank	1,943.17
ACH	5/28/2026	Centennial Bank	4,530.36
ACH	5/28/2026	Centennial Bank	1,556.84
123427	5/1/2026	AccuSourceHR, Inc.	602.22
123428	5/1/2026	Adapco, Inc.	560.00
123429	5/1/2026	Amazon Capital Services	249.31
123430	5/1/2026	APA Aviation Staffing, LLC	4,200.00
123431	5/1/2026	APA Aviation Staffing, LLC	3,264.00
123432	5/1/2026	Barzam Group Inc.	4,200.00
123433	5/1/2026	Lauren Bouchard (Per Diem/Travel Reimbursement 4/2-21/2026)	45.00
123434	5/1/2026	Keys Energy Services **VOID**	0.00
123435	5/1/2026	Colonial Life Insurance **VOID**	0.00

LOCAL ACCOUNT CONTINUED

123436	5/1/2026	Donaldson Company Inc **VOID**	0.00
123437	5/1/2026	DSLX.NET	3,275.00
123438	5/1/2026	Genset Services, Inc	5,298.00
123439	5/1/2026	Robert Lee **VOID**	0.00
123440	5/1/2026	Marie's Cleaning **VOID**	0.00
123441	5/1/2026	McKinsey Steel & Supply of Florida, Inc.	2,725.00
123442	5/1/2026	Sandra Lee Photography Studio	1,000.00
123443	5/1/2026	Verizon Wireless	4,052.14
123444	5/1/2026	Wright National Insurance Co	10,111.00
123445	5/1/2026	Wright National Insurance Co	20,809.00
123446	5/1/2026	Waste Management of Florida Keys	508.39
123447	5/1/2026	Xerox Corporation	955.27
123448	5/8/2026	United Way of the Florida Keys (Payroll Deductions)	13.00
123449	5/8/2026	Adapco, Inc.	49,404.00
123450	5/8/2026	Aerial Machine & Tool Corporation	405.00
123451	5/8/2026	Aircraft Spruce & Specialty Co.	1,590.18
123452	5/8/2026	Airgas USA, LLC	2,779.32
123453	5/8/2026	Airgas Dry Ice	1,089.40
123454	5/8/2026	Amazon Capital Services	2,579.39
123455	5/8/2026	American Public Life Insurance Company	629.27
123456	5/8/2026	Barrett & Company	169.00
123457	5/8/2026	BASIC Benefits (COBRA ADMIN FEE)	78.75
123458	5/8/2026	Big Ass Fans	10,781.12
123459	5/8/2026	Century Fire Protection	333.00
123460	5/8/2026	Chetu Inc	11,520.00
123461	5/8/2026	Mercy Encina (Reimbursement for Work Pants & Boots)	326.29
123462	5/8/2026	Florida Association of Special Districts, Inc (Conference Registration)	3,445.00
123463	5/8/2026	Florida Keys Aqueduct Authority	327.78
123464	5/8/2026	Florida Keys Aqueduct Authority	81.13
123465	5/8/2026	Florida Keys Electric Coop Assn Inc	586.77
123466	5/8/2026	Stephanie Faucett (Per Diem/Travel Reimbursement 4/22-24/2026)	40.00
123467	5/8/2026	Florida Keys Window Tinting	900.00
123468	5/8/2026	Lawrence J. Hribar, PhD (Reimbursement for District Expense)	8.60
123469	5/8/2026	The Key West Weekly	922.00
123470	5/8/2026	Lane Aviation, Inc.	443.50
123471	5/8/2026	LEAF	69.95
123472	5/8/2026	Level 4 Telcom (May Billing)	534.40
123473	5/8/2026	Level 4 Telcom (April Billing)	534.40
123474	5/8/2026	Low Cut Lawn Care LLC	1,600.00
123475	5/8/2026	Marathon Garbage Service, Inc.	1,437.25
123476	5/8/2026	Dominic Milewski (Reimbursement for Work Pants & Boots)	338.07
123477	5/8/2026	Alec's Truck, Trailer & RV	3,576.66
123478	5/8/2026	Publix Super Markets, Inc.	79.10
123479	5/8/2026	Monroe County Solid Waste	18.00
123480	5/8/2026	Specialty Hardware of Marathon	112.40
123481	5/8/2026	Staples Business Credit	789.49
123482	5/8/2026	Streamline	1,100.00
123483	5/8/2026	UniFirst Corporation	2,771.39
123484	5/8/2026	Verizon Wireless	1.96
123485	5/8/2026	ABA-CON	1,846.31
123486	5/8/2026	APA Aviation Staffing, LLC	3,264.00
123487	5/8/2026	Arrow Aviation	2,060.72
123488	5/8/2026	Excell Coatings & Sandblasting	225.00
123489	5/8/2026	Keys Energy Services	802.02

LOCAL ACCOUNT CONTINUED

123490	5/8/2026	Colonial Life Insurance	46.62
123491	5/8/2026	Donaldson Company Inc	7,940.00
123492	5/8/2026	Robert Lee (Per Diem/Travel Reimbursement 3/25-4/16/2026)	190.00
123493	5/8/2026	Robert Svoboda (Per Diem/Travel Reimbursement 5/4/2026)	20.00
123494	5/11/2026	Marie's Cleaning	1,200.00
123495	5/11/2026	Paycom Payroll, LLC	3,259.39
123496	5/15/2026	AccuSourceHR, Inc.	718.09
123497	5/15/2026	Adapco, Inc.	92,736.00
123498	5/15/2026	Advance Auto Parts	79.93
123499	5/15/2026	Advance Auto Parts	98.45
123500	5/15/2026	Advance Auto Parts	258.77
123501	5/15/2026	Airbus Helicopters, Inc	10,337.61
123502	5/15/2026	Airbus Helicopters, Inc	560.92
123503	5/15/2026	Airgas Dry Ice	545.90
123504	5/15/2026	Digital Airware, LLC	17,000.00
123505	5/15/2026	Amazon Capital Services	2,015.92
123506	5/15/2026	APA Aviation Staffing, LLC	3,264.00
123507	5/15/2026	Roberto Alvarenga (Per Diem/Travel Reimbursement 4/1-28/2026)	190.00
123508	5/15/2026	Shalena Abbas (Per Diem/Travel Reimbursement 4/8-5/6/2026)	85.00
123509	5/15/2026	AutoZone, Inc.	157.64
123510	5/15/2026	Barzam Group Inc.	8,335.00
123511	5/15/2026	Keys Auto Supply	714.89
123512	5/15/2026	Michael Burton, D.O.	50.00
123513	5/15/2026	Century Fire Protection	1,600.00
123514	5/15/2026	Clarke Mosquito Control Products	525.00
123515	5/15/2026	APG Media	266.48
123516	5/15/2026	Enterprise FM Trust	633.40
123517	5/15/2026	Federal Express	779.14
123518	5/15/2026	Gary's Plumbing and Fire, Inc	150.00
123519	5/15/2026	Home Depot Credit Services	263.69
123520	5/15/2026	Keys Consortium/Keys Mobile Medical Services	270.00
123521	5/15/2026	Keys Sanitary Service	239.54
123522	5/15/2026	KLI Shell Lumber & Hardware Headquarters	15.98
123523	5/15/2026	Key West Urgent Care Inc.	325.00
123524	5/15/2026	MVC Brothers Painting Inc	4,310.00
123525	5/15/2026	Advanced Urgent Care	30.00
123526	5/15/2026	Catherine Pruszynski (Per Diem/Travel Reimbursement 4/16-5/14/2026)	170.00
123527	5/15/2026	PPLSI (Payroll Deductions)	364.65
123528	5/15/2026	Rocket Cooling (AC Unit)	11,895.00
123529	5/15/2026	Sage Software, Inc	1,699.00
123530	5/15/2026	Sunshine Gasoline Distributors, Inc.	2,810.49
123531	5/15/2026	Vernis & Bowling of the Florida	2,350.00
123532	5/15/2026	Vernis & Bowling of the Florida	2,418.50
123533	5/15/2026	ES OPCO USA LLC	21,840.00
123534	5/19/2026	Bette Brown **Re-Issue Check 123383**	78.00
123535	5/19/2026	Jill Cranney-Black (Per Diem/Travel Reimbursement Bd Mtg 5/19/2026)	91.05
123536	5/19/2026	Phillip L. Goodman (Per Diem/Travel Reimbursement Bd Mtg 5/19/2026)	62.78
123537	5/19/2026	Brandon Pinder (Per Diem/Travel Reimbursement Bd Mtg 5/19/2026)	93.37
123538	5/19/2026	Stanley Zuba (Per Diem/Travel Reimbursement Bd Mtg 5/19/2026)	74.81
123539	5/22/2026	**VOID - PRINTER ERROR**	0.00
123540	5/22/2026	United Way of the Florida Keys (Payroll Deductions)	13.00
123541	5/22/2026	Adapco, Inc.	47,040.00
123542	5/22/2026	Aflac	1,989.26
123543	5/22/2026	Aflac	44.20

LOCAL ACCOUNT CONTINUED

123544	5/22/2026	Airgas Dry Ice	545.90
123545	5/22/2026	APA Aviation Staffing, LLC	3,264.00
123546	5/22/2026	Arrow Aviation	1,116.20
123547	5/22/2026	Aviation Specialties Unlimited	450.00
123548	5/22/2026	BASIC Benefits (CDA Services)	161.50
123549	5/22/2026	APG Media	149.00
123550	5/22/2026	Florida Keys Aqueduct Authority	769.50
123551	5/22/2026	Florida Keys Electric Coop Assn Inc	3,308.97
123552	5/22/2026	Islamorada Chamber of Commerce	100.00
123553	5/22/2026	Key West Citizen	197.40
123554	5/22/2026	Key West Insurance	4,808.00
123555	5/22/2026	LEAF	413.70
123556	5/22/2026	Low Cut Lawn Care LLC	1,600.00
123557	5/22/2026	Maid in Paradise FL Keys Corp	135.00
123558	5/22/2026	Rochele L. Miller (Reimbursement for District Expense)	30.00
123559	5/22/2026	Andrea L. Leal (Per Diem/Travel Reimbursement 5/11-14/2026)	190.00
123560	5/22/2026	Ramona's	5,670.00
123561	5/22/2026	Standard Insurance Co. (Dental Policy)	8,300.94
123562	5/22/2026	Sunshine Gasoline Distributors, Inc.	2,323.44
123563	5/22/2026	ULINE	2,158.68
123564	5/22/2026	Wex Bank	139.57
123565	5/29/2026	Amazon Capital Services	1,140.90
123566	5/29/2026	Amazon Capital Services	971.61
123567	5/29/2026	APA Aviation Staffing, LLC	7,464.00
123568	5/29/2026	Adapco, Inc.	1,025.00
123569	5/29/2026	Airgas Dry Ice	545.40
123570	5/29/2026	Wex Bank	704.61
123571	5/29/2026	Clarke Mosquito Control Products	383.60
123572	5/29/2026	Mikki Coss (Per Diem/Travel Reimbursement 5/11-14/2026)	190.00
123573	5/29/2026	EEG Enterprises	2,792.00
123574	5/29/2026	Stephanie Faucett (Per Diem/Travel Reimbursement 5/18-22/2026)	100.00
123575	5/29/2026	Jose Nunez (Reimbursement for District Expense)	8,748.68
123576	5/29/2026	Protection Plus	666.50
123577	5/29/2026	RSG Products Inc.	500.77
123578	5/29/2026	Wex Bank	1,353.23
123579	5/29/2026	Sonetics Corporation	2,190.00
123580	5/29/2026	Staples Business Credit	216.16
123581	5/29/2026	Sunshine Gasoline Distributors, Inc.	2,235.42
		Transfer - Healthcare	125,217.02
		Transfer - Flexible Spending Account	10,584.25
		Positive Pay	80.75
Total Local Account Cash Disbursements			\$ 1,323,987.35

Respectfully Submitted,

Lauren Bouchard, Director of Finance
Florida Keys Mosquito Control District

STATE I ACCOUNT

Check	Payment	Remit To	Payment Amt.
1235	5/29/2026	Adapco, Inc.	\$ 46,944.00
Total STATE I Account Cash Disbursements			\$ 46,944.00

Respectfully Submitted,



Lauren Bouchard, Director of Finance
Florida Keys Mosquito Control District

Item 12b

Resolution 2026-13 Approving the Financial Statements and Audit

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT
RESOLUTION NO. 2026-13**

A RESOLUTION OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT OF MONROE COUNTY, FLORIDA APPROVING THE FINANCIAL STATEMENTS AND AUDIT FOR THE YEAR ENDED SEPTEMBER 30, 2025 AS DRAFTED BY MAULDIN & JENKINS, CPAS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS; the Florida Keys Mosquito Control District of Monroe County, Florida (the “District”) is an independent taxing district located within Monroe County, Florida; and

WHEREAS, Mauldin & Jenkins, CPAs drafted the Florida Keys Mosquito Control District’s Financial Statements and Audit for the year ended September 30, 2025; and

WHEREAS, the Board of the Commissioners of the Florida Keys Mosquito Control District of Monroe County, Florida (“District”) has reviewed the Financial Statements and Audit for the year ended September 30, 2025, drafted by Mauldin & Jenkins, CPAs; and

WHEREAS, the District finds and declares that the approval of the draft Financial Statements and Audit for the year ended September 30, 2025 is appropriate and in the best interest of the District.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT, AS FOLLOWS:

Section 1. That the above declarations are true and correct and incorporated herein; and

Section 2. The Florida Keys Mosquito Control District of Monroe County, Florida hereby accepts the Financial Statements and Audit for the year ended September 30, 2025, as drafted by Mauldin & Jenkins, CPAs.

Section 3. The provisions of this Resolution are declared to be severable and if any section, sentence, clause or phrase of this Resolution shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Resolution but they shall remain in effect, it being the legislative intent that this Resolution shall stand notwithstanding the invalidity of any part; and

Section 4. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Florida Keys Mosquito Control District at a regular meeting of said Board Officials held on the 16th of June 2026.

District 1 – Commissioner Jill Cranney
District 2 – Chair Phil Goodman
District 3 – Commissioner Brandon Pinder
District 4 – Vice Chair Stanley M. Zuba
District 5 – Commissioner Bette Brown

Yes _____ No _____
Yes _____ No _____
Yes _____ No _____
Yes _____ No _____
Yes _____ No _____

ATTEST:

**FLORIDA KEYS MOSQUITO CONTROL
DISTRICT**

Andrea Leal, Executive Director

Date

Chairman Phil Goodman

Date

EXHIBIT A

FLORIDA KEYS MOSQUITO
CONTROL DISTRICT

FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

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FINANCIAL SECTION

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Independent Auditor's Report

**Board of Commissioners
Florida Keys Mosquito Control District
Marathon, Florida**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the remaining fund information of the Florida Keys Mosquito Control District, (the "District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the remaining fund information of the District, as of September 30, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10, and the budgetary comparison information, the schedule of the District's proportionate share of the net pension liability (FRS), schedule of District's contributions (FRS), the schedule of the District's proportionate share of the net pension liability (HIS), schedule of District's contributions (HIS), and the schedule of changes in the District's net OPEB liability on pages 42 through 51 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.



Bradenton, Florida
June 9, 2026

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The Florida Keys Mosquito Control District

Management's Discussion and Analysis

CORE BUSINESS

The Florida Keys Mosquito Control District (the "District") is a unit of local government engaged solely in mosquito control in the Florida Keys. The District's stated business is defined in Florida Statute 388.0101 as ". . . maintain such levels of arthropod control as will protect human health and safety and foster the quality of life of the people, promote the economic development of the state, and facilitate the enjoyment of its natural attractions by reducing the number of pestiferous and disease-carrying arthropods."

Our discussion and analysis of the Florida Keys Mosquito Control District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the transmittal letter and the District's financial statements.

HIGHLIGHTS

District Highlights

- The District is an independent special taxing district established by Monroe County, Florida referendum on November 7th 1950. It was created by special act of the Florida Legislature and is governed by a five member Board of Commissioners. Its mission is to protect public health, quality of life, the environment, and the economy of the Florida Keys through integrated mosquito control operations.
- Operations are conducted in the Florida Keys and not in the mainland portion of Monroe County. Operational divisions include aerial operations, ground operations, entomological services, public education and outreach, and advanced research programs focused on mosquito surveillance and disease prevention.
- At year-end, the District employed 72 full-time and 18 part time employees operating five helicopters, 83 vehicles, two ATV's and five boats.
- The continued threat of mosquito-borne diseases, including dengue, Zika, chikungunya, and other emerging arboviruses, continues to influence and expand the scope of District operations. The invasive mosquito species, *Aedes aegypti*, remains a primary public health concern due to its role in disease transmission and increasing resistance to traditional control methods.
- Due to environmental considerations, regulatory requirements, insecticide resistance, and the unique ecosystem of the Florida Keys, the District utilizes an integrated mosquito management approach incorporating a wide variety of control strategies, surveillance methods, public education initiatives, and emerging technologies. These operational demands continue to create financial pressure through increasing costs for mosquito control materials, equipment, research, and specialized application technologies.
- In June 2019, the District entered into a lease agreement with Airbus Helicopters, Inc. to acquire two new H125 helicopters, starting the replacement plan for aging aircraft. Two additional helicopters were purchased outright in 2022 and 2025 to finalize the fleet replacement. The aircraft replaced helicopters and fixed wing aircraft, significantly enhancing the District's aerial mosquito control capabilities, operational reliability, safety, and efficiency.
- The District continues to evaluate and participate in innovative mosquito control technologies and partnerships designed to address the growing challenges associated with invasive mosquito species and mosquito-borne disease prevention in environmentally sensitive areas such as the Florida Keys.

The Florida Keys Mosquito Control District

Management's Discussion and Analysis

Financial Highlights

- The District's fund balance increased by \$3,147,062 and net position increased by \$3,782,367.
- The District has received grants from the Centers for Disease Control and Prevention in fiscal year 23-24 and fiscal year 24-25 in the amounts of \$955,636 and \$610,281, respectively. These grants were awarded to protect public health and safety by detecting, responding, preventing and controlling infectious diseases.

USING THIS ANNUAL REPORT

This annual report consists of two parts: Management's Discussion and Analysis, and Financial Statements. The Financial Statements also include notes that explain in more detail some of the information presented in the financial statements.

REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the District report information about the District using accounting methods similar to those used by private sector companies. These statements offer short- and long-term financial information about its activities. The Statement of Net Position includes all of the District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and obligations to creditors (liabilities). All of the current year's revenues and expenses are accounted for in the Statement of Activities. These statements measure the success of the District's operations over the past year and can be used to determine fiscal efficiency, credit worthiness and whether the District has successfully managed operations in a financially prudent manner for the benefit of the taxpayers of the Florida Keys.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The discussion and analysis provided by management is intended to concisely give the reader an overview and assessment of the District.

1. Has it met operational objectives efficiently and effectively.
2. Assess if it can meet its goals in the immediate future.
3. If it is viable as an ongoing business enterprise.

One of the most important questions asked about the District's finances is "Is the District, as a whole, better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District's operations in a way that will help answer this question. These two statements report the net position of the District and changes in them. You can think of the District's net position (the difference between assets and liabilities) as one way to measure financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to also consider other non-financial factors such as changes in economic conditions, population growth or loss, and new or changed legislation.

The Florida Keys Mosquito Control District

Management's Discussion and Analysis

Changes in the District's net position can be determined by reviewing the following Net Position Analysis for the year (Table 1).

Table 1
Net Position Analysis

	NET POSITION	
	SEPTEMBER 30,	
	2025	2024
Current and other assets	\$ 12,765,755	\$ 9,489,118
Capital assets, net of depreciation	23,436,538	23,102,981
Total assets	<u>\$ 36,202,293</u>	<u>\$ 32,592,099</u>
Deferred outflows	<u>\$ 5,139,488</u>	<u>\$ 6,570,438</u>
Current liabilities	305,410	175,835
Long-term liabilities	25,138,577	28,541,798
Total liabilities	<u>\$ 25,443,987</u>	<u>\$ 28,717,633</u>
Deferred inflows	<u>\$ 5,670,374</u>	<u>\$ 3,999,851</u>
Net position		
Net investment in capital assets	19,261,902	18,430,332
Unrestricted	(9,034,482)	(11,985,279)
Total net position	<u>\$ 10,227,420</u>	<u>\$ 6,445,053</u>

The Florida Keys Mosquito Control District

Management’s Discussion and Analysis

Changes in the District’s fund balance can be determined by reviewing the following condensed Statement of Activities Analysis for the year (Table 2).

Table 2
Statement of Activities Analysis

	2025	2024
CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDING SEPTEMBER 30,		
Revenues		
General revenues		
Property taxes	\$ 19,391,386	\$ 17,596,381
Unrestricted intergovernmental revenues	32,870	33,405
Unrestricted investment earnings	689,914	637,322
Insurance proceeds	5,355	477,562
Refunds	269,863	215,994
Gain on sale of capital assets	531,765	439,666
Miscellaneous revenue	18,398	23,370
Program revenues		
Capital grants and contributions	610,281	955,636
Charges for services	380,945	371,590
Total revenues	<u>21,930,777</u>	<u>20,750,926</u>
Expenses		
Mosquito control	18,148,410	18,543,268
Total expenses	<u>18,148,410</u>	<u>18,543,268</u>
Change in net position	3,782,367	2,207,658
Net position, beginning of year, adjusted	6,445,053	4,237,395
Net position, end of year	<u>\$ 10,227,420</u>	<u>\$ 6,445,053</u>

The Florida Keys Mosquito Control District

Management's Discussion and Analysis

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District's capital assets as of September 30, 2025 reflect an investment of \$23,436,538, net of accumulated depreciation & amortization.

The following table provides a summary of capital assets:

	<u>2025</u>	<u>2024</u>
Land	\$ 2,453,039	\$ 2,453,039
Construction in progress	1,012,140	18,891
Buildings/hangars	14,573,776	14,565,506
Right of use lease asset	1,265,979	904,170
Equipment		
Aircrafts	15,002,730	15,880,120
Aviation and other airport equipment	598,135	486,770
Autos, trucks and heavy equipment	761,230	944,213
Other equipment	1,681,489	1,568,980
Accumulated depreciation	(13,353,204)	(13,371,069)
Accumulated amortization	(558,776)	(347,639)
	<u>\$ 23,436,538</u>	<u>\$ 23,102,981</u>

For further information on capital assets please see Note 5 on page 29.

The Florida Keys Mosquito Control District

Management's Discussion and Analysis

Debt

At the end of the current fiscal year, the District had long-term liabilities outstanding of \$25,138,577 a decrease of \$3.4 million from the prior year.

**LONG-TERM DEBT
FOR THE FISCAL YEAR ENDING SEPTEMBER 30,**

	<u>2025</u>	<u>2024</u>
Financed purchase	\$ 3,462,996	\$ 4,106,948
Lease liability	711,640	565,701
Compensated absences	1,815,537	1,424,767
Net pension liability	4,890,535	5,983,230
Net OPEB liability	14,257,869	16,461,152
	<u>\$ 25,138,577</u>	<u>\$ 28,541,798</u>

For further information on long-term debt, please see Note 6 beginning on page 29.

The Florida Keys Mosquito Control District

Management's Discussion and Analysis

ECONOMIC FACTORS AND NEXT YEARS BUDGET AND RATESECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District continues mosquito control operational streamlining in previously excluded protected lands and offshore islands to protect citizens from mosquito migrations into populated areas using environmentally compatible materials. As in the past, the District continues to use a multi-pronged approach to control mosquitoes – larvicide, adulticide, source reduction, surveillance, and education.

Constant mosquito-borne disease virus introductions throughout the State of Florida, and particularly South Florida, continues to emphasize the urgency of mosquito control operations throughout the Florida Keys. The District continued aggressive operations to combat the vector *Aedes aegypti* mosquito which transmits multiple diseases.

In addition to the Dengue virus, the District is also faced with the looming threat of residents contracting the Zika or Chikungunya viruses. These viral diseases are very similar to Dengue, and they have become more pronounced in the western hemisphere. Zika, which has infected inhabitants of Miami and other U.S. cities, is also spread by the *Aedes aegypti* mosquito; it is likely one of many vector borne diseases that the District will be combating in the coming years. In order to avoid the reappearance, introduction, or spread of disease to other areas, the District tailored a ground inspection program and further increased aerial adult and larval mosquito control spraying missions throughout the Keys. These additional operations continue placing demands on District resources.

The District's management continues to earmark funds for future capital purchases, including large building projects, larvicide trailers, helicopter dollies, and fuel farm replacements.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Comptroller at 18 Aquamarine Drive, Key West, Florida, 33040, phone 305-292-7190.

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Florida Keys Mosquito Control District

STATEMENT OF NET POSITION SEPTEMBER 30, 2025

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 10,976,009
Accounts receivable, net	29,239
Lease receivable	2,328
Inventory	865,821
Prepaid items	892,358
Capital assets	
Non-depreciable	3,465,179
Depreciable, net	19,971,359
Total assets	36,202,293
Deferred outflows of resources	
Deferred outflows - pension	1,059,378
Deferred outflows - OPEB	4,080,110
Total deferred outflows	5,139,488
Liabilities	
Accounts payable	144,551
Accrued wages and benefits payable	158,916
Accrued interest	1,943
Financed purchases due within one year	659,648
Financed purchases due in more than one year	2,803,348
Lease liability due within one year	212,385
Lease liability due in more than one year	499,255
Compensated absences - due within one year	726,215
Compensated absences due in more than one year	1,089,322
Net pension liability - due in more than one year	4,890,535
Total OPEB liability - due in more than one year	14,257,869
Total liabilities	25,443,987
Deferred inflows of resources	
Deferred inflows - leases	2,585
Deferred inflows - pension	1,020,059
Deferred inflows - OPEB	4,647,730
Total deferred inflows	5,670,374
Net position	
Net investment in capital assets	19,261,902
Unrestricted	(9,034,482)
Total net position	\$ 10,227,420

The accompanying notes are an integral part of these financial statements.

Florida Keys Mosquito Control District

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Functions/programs	Expenses	Program Revenues Charges for Services	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities				
Mosquito control	\$ 18,148,410	\$ 380,945	\$ 610,281	\$ (17,157,184)
Total governmental activities	<u>\$ 18,148,410</u>	<u>\$ 380,945</u>	<u>\$ 610,281</u>	<u>(17,157,184)</u>
General revenues				
Property taxes				19,391,386
Unrestricted intergovernmental				32,870
Unrestricted investment earnings				689,914
Insurance proceeds				5,355
Refunds				269,863
Rents and royalties				300
Gain on sale of capital assets				531,765
Miscellaneous revenue				18,098
Total general revenues				<u>20,939,551</u>
Change in net position				<u>3,782,367</u>
Net position, beginning of year, as previously reported				6,869,029
Change in accounting principle				(423,976)
Net position, beginning of year, adjusted				<u>6,445,053</u>
Net position, end of year				<u>\$ 10,227,420</u>

The accompanying notes are an integral part of these financial statements.

Florida Keys Mosquito Control District

BALANCE SHEET – GOVERNMENTAL FUND SEPTEMBER 30, 2025

	General Fund
Assets	
Cash and cash equivalents	\$ 10,976,009
Accounts receivable	29,239
Lease	2,328
Inventory	865,821
Prepaid items	892,358
Total assets	<u>\$ 12,765,755</u>
Liabilities, deferred inflows of resources and fund balances	
Liabilities	
Accounts payable and accrued expenses	\$ 144,551
Accrued wages and benefits payable	158,916
Total liabilities	<u>303,467</u>
Deferred inflows of resources	
Lease	<u>2,585</u>
Fund balances	
Nonspendable:	
Inventory	865,821
Prepays	892,358
Unassigned	10,701,524
Total fund balance	<u>12,459,703</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 12,765,755</u>

The accompanying notes are an integral part of these financial statements.

Florida Keys Mosquito Control District

RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUND TO THE STATEMENT OF NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Fund balance, total governmental fund		\$ 12,459,703
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the fund:

Governmental capital assets	\$ 37,348,518	
Accumulated depreciation	<u>(13,911,980)</u>	23,436,538

Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:

Accrued interest	(1,943)	
Financed purchase	(3,462,996)	
Lease liability	(711,640)	
Compensated absences	<u>(1,815,537)</u>	(5,992,116)

Deferred outflows, deferred inflows, and the net pension liability related to the District's pension plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the fund:

Deferred outflows - pensions	1,059,378	
Deferred inflows - pensions	(1,020,059)	
Net pension liability	<u>(4,890,535)</u>	(4,851,216)

Deferred outflows, deferred inflows, and the Net OPEB liability related to the District's other post-employment benefit plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the fund:

Deferred outflows - OPEB	4,080,110	
Deferred inflows - OPEB	(4,647,730)	
Net OPEB liability	<u>(14,257,869)</u>	<u>(14,825,489)</u>

Net position of governmental activities		<u>\$ 10,227,420</u>
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The accompanying notes are an integral part of these financial statements.

Florida Keys Mosquito Control District

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	General Fund
	<u> </u>
Revenues	
Property taxes	\$ 19,391,386
Intergovernmental	643,151
Charges for services	380,945
Investment earnings	689,914
Refunds	269,863
Rents and royalties	300
Miscellaneous	18,098
Total revenues	<u>21,393,657</u>
Expenditures	
Personnel services	6,099,055
Operating expenditures	11,251,054
Capital outlay	1,051,356
Debt service	744,059
Total expenditures	<u>19,145,524</u>
Excess of revenues over expenditures	<u>2,248,133</u>
Other financing sources	
Lease issuance	361,809
Sale of capital assets	531,765
Insurance proceeds	5,355
Total other financing sources	<u>898,929</u>
Change in fund balance	3,147,062
Fund balance, beginning of year	<u>9,312,641</u>
Fund balance, end of year	<u><u>\$ 12,459,703</u></u>

The accompanying notes are an integral part of these financial statements.

Florida Keys Mosquito Control District

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balance, General Fund	\$ 3,147,062
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Amounts reported for governmental activities in the statement of activities are different because:

The General Fund reports capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense was recorded in the current period:

Capital outlay	1,657,087
Depreciation expense	(1,323,530)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Lease issuance	\$ (361,809)
Lease payments	215,870
Financed purchase payments	643,952
Change in accrued interest	-
	498,013

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental fund:

Pension expense	364,596
OPEB expense	(170,091)
Change in compensated absences	(390,770)
	(196,265)

Change in net position of governmental activities	\$ <u>3,782,367</u>
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The accompanying notes are an integral part of these financial statements.

Florida Keys Mosquito Control District

STATEMENT OF FIDUCIARY NET POSITION – OPEB TRUST FUND SEPTEMBER 30, 2025

	<u>2025</u>
Assets	
Cash and cash equivalents	\$ 10,789
Accrued interest	29,273
Investments at fair value	<u>2,604,719</u>
Total assets	<u>2,644,781</u>
 Fiduciary net position	
Restricted for other post-employment benefits	<u>\$ 2,644,781</u>

The accompanying notes are an integral part of these financial statements.

Florida Keys Mosquito Control District

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – OPEB TRUST FUND FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>2025</u>
Additions	
Contributions	
Employer	\$ 917,587
Investment income	135,330
Total additions	<u>1,052,917</u>
Deductions	
Benefit payments	<u>917,587</u>
Total deductions	<u>917,587</u>
Change in net position	135,330
Net position, beginning of year	<u>2,509,451</u>
Net position, end of year	<u>\$ 2,644,781</u>

The accompanying notes are an integral part of these financial statements.

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The State of Florida created the Monroe County Mosquito Control District (the "District"), a special taxing district, under the enabling act of Chapter 67-1726, Laws of Florida, Acts of 1967. The District was renamed the Florida Keys Mosquito Control District in 1998. The District operates under a Board of Commissioners consisting of five (5) members elected by the voters of Monroe County. Each member is elected for a term of four years and their terms are staggered so that an entirely new Board will never be elected at one time.

For financial reporting purpose, the District is not included as a component unit of any other entity, nor does it include the financial statements of any other entity as a component unit. The District is not subject to oversight responsibility relative to any other unit of government. The manifestation of oversight responsibility includes financial interdependency, selection of governing body, ability to significantly influence operation, designation of management and accountability of fiscal matters, as well as the scope of services provided in the community. Although the District supplies mosquito control services to the residents of Monroe County, it is not considered a component unit of Monroe County as it is financially independent and has an independently elected Board of Commissioners, which is responsible for directing operations and designating management. The District has no accountability to Monroe County for its fiscal affairs.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the primary government. Governmental activities are those which normally are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the General Fund (a governmental fund) and the OPEB Trust Fund (a fiduciary fund) even though the fiduciary fund is excluded from the government-wide financial statements.

Notes To Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as program revenues include: (1) charges for services, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The OPEB Trust Fund financial statements are reported using the accrual basis of accounting. Under this method, revenue is recognized when earned and expenses are recognized at the time the liability is incurred.

The District reports the following major governmental fund:

The *General Fund* is the government's operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Notes To Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The District reports the following fiduciary fund:

The *OPEB Trust Fund*, this fund accounts for the trust fund established to receive and invest OPEB contributions and disburse these monies in accordance with the OPEB Trust document. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Cash and Cash Equivalents

The District considers cash to be cash on hand, demand deposits, and investments with an original maturity of three months or less.

E. Investments

Pursuant to Section 218.415, Florida Statutes, the District limits its investments to an external investment pool, the Florida Liquid Assets Security System (FL CLASS), which is reported at fair value.

F. Receivables and Allowance for Doubtful Accounts

All trade and property tax receivables are considered to be fully collectible. Therefore, the District considers receivables to be fully collectible; accordingly, no allowance for doubtful accounts has been provided.

G. Inventories

The cost of inventory is accounted for on the consumption method wherein inventories are charged as expenditures when used rather than when purchased. Inventories are valued at cost on the first-in, first-out method.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Notes To Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, culverts, impoundments, and similar items), and intangible assets are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated/amortized using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings/hangers	5-40
Aircrafts	5-10
Aviation and other airport equipment	3-20
Autos, trucks and heavy equipment	3-20
Other equipment	3-20

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

K. Compensated Absences

District policy grants employees annual leave and sick leave in varying amounts. Upon termination of employment, employees can receive payment for accumulated annual leave. In general, sick leave payments are granted upon termination of employment to employees with ten years or more of credited service. The maximum payment is subject to a percentage and maximum hour limitations. The District accrues a liability for leave hours that meet the criteria for payment at the eligible employees' current rates of pay plus retirement benefits and employment taxes.

Notes To Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

M. Lease Liability

The District is a lessee for noncancellable leases of vehicles and equipment. The District recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of \$1,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines: (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Notes To Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Fund Equity

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance – Amounts that are inherently not spendable because of their form (such as inventory) and/or that cannot convert or are not readily convertible to cash (such as prepaid assets).

Assigned Fund Balance – Amounts that the District Administrator has identified to be used for a specific purpose and any deficit budgeted for the next fiscal year.

Unassigned Fund Balance – The remaining portion of fund balance which is spendable and not obligated or specifically designated, and thus, available for any purpose.

O. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/expenses during the reporting period. Actual results could differ from management's estimates.

P. Defined Benefit Pension Plans

The District participates in cost-sharing, multiple-employer, defined benefit pension plans that are administered by the State, the Florida Retirement System. For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plan's fiduciary net positions have been determined on the same basis as they are reported by the state-administered defined benefit pension plans. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The District's employer contributions are recognized when due, and the District has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plan.

Q. Other Post-Employment Benefits

The District participates in a single employer defined benefit other post-employment plan (OPEB). The District does have a trust for the plan, however there is no actuarial determined contribution.

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 9, 2026, and determined there were no events that occurred that required disclosure.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Chapter 5E 13, *Florida Administrative Code, Mosquito Control Program Administration*, requires that no later than July 15th, the District must submit to the Department of Agriculture and Consumer Services, Bureau of Entomology and Pest Control (the "Bureau"), two copies of a tentative work plan and a tentative work plan budget for the fiscal year commencing the following October 1st. The Bureau reviews and returns one copy with written approval, or recommendations for use in preparation of the District's certified budget. The annual certified budget is approved by the Bureau. Budget amendments during the fiscal year have been approved by the Bureau. A monthly budget to actual comparison is submitted to the Bureau, no later than the end of the following month. All budget appropriations lapse at the end of the year.

The legal level of budgetary control, the level at which expenditure may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Commissioners. Budgets for the General Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An encumbrance system is not used.

NOTE 3. CASH AND INVESTMENTS

A. Deposits

All bank balance deposit amounts are covered by federal depository insurance or collateral with the State of Florida under the Florida Security for Public Deposits Act.

The Florida Security for Public Deposits Act, establishes guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements, and characteristics of eligible collateral. Under the Act, the District deposits in qualified public depositories are fully insured. The qualified public depository must pledge 50% of the average daily balance for each month of all public deposits in excess of any applicable depository insurance. Additional collateral, up to a maximum of 125% may be required if deemed necessary under the conditions set forth in the Act. Obligations pledged to secure deposits must be delivered to the State Treasurer, or with the approval of the State Treasurer, to a bank, savings association, or trust company provided a power of attorney is delivered to the Treasurer.

Notes To Financial Statements

NOTE 3. CASH AND INVESTMENTS (CONTINUED)

B. Investments

As of September 30, 2025, no separate written investment policy had been adopted, and therefore, the District is restricted to investments as authorized under Section 218.415(17), Florida Statutes. Investments authorized under this provision of the state statutes are limited to: the Florida Local Government Surplus Funds Trust Fund (SBA), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest bearing time deposits or savings accounts in state-certified qualified public depositories; and direct obligations of the U.S. Treasury. In addition, Florida Chapter 73-497(11), which was subsequently amended, allowed for the investment in life insurance.

1. Interest Rate Risk

The District's investment policy limits interest rate risk by attempting to match investment maturities with known cash needs and anticipated cash flow requirements. This policy is pursuant to Florida State Statute 218.415(6).

2. Credit Risk

Credit rate risk is the risk of losses due to the failure of the security issue or backer. This is mitigated by investing in the assets allowed under State Ordinance and by diversifying the portfolio so that potential losses on individual securities will be minimized.

3. Custodial Credit Risk

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2025, the District's investment in Certificates of Deposit are not subject to custodial credit risk. The District's investments are held by the District and not comingled with assets of other entities.

4. Fair Value

GASB Codification Section 3100, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

Notes To Financial Statements

NOTE 3. CASH AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

The three levels of the fair value hierarchy under the codification are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full-term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value:

There have been no changes in the methodologies used at September 30, 2025.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values.

Furthermore, although the District believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

As of September 30, 2025, the District had the following investments and effective duration presented in terms of years:

Investment Type	Fair Value	Weighted Average Maturity (Years)		
		Less than 1	1-5	Over 6
OPEB trust fund				
Fixed income	\$ 2,604,719	\$ 204,781	\$ 1,187,083	\$ 1,212,855
Total OPEB trust fund	2,604,719	204,781	1,187,083	1,212,855
Total investments	\$ 2,604,719	\$ 204,781	\$ 1,187,083	\$ 1,212,855

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 4. PROPERTY TAXES

Under Florida law, the assessment of all properties and the collection of all county, municipal, special districts, and School Board property taxes are consolidated in the offices of Monroe County Property Appraiser and Monroe County Tax Collector. The laws of the State of Florida regulating tax assessments are also designed to assure a consistent property valuation method statewide. State statutes permit the District to levy property taxes at a rate of up to ten mills.

The tax levy of the District is established by the District Commissioners prior to October 1st of each year and the Monroe County Property Appraiser incorporates the District millage into the total tax levy, which includes Monroe County and the County School Board tax requirements among other overlapping governments.

All taxes are due and payable on November 1st (levy date) of each year or as soon thereafter as the assessment roll is certified and delivered to the County Tax Collector. All unpaid taxes become delinquent on April 15 following the year in which they are assessed.

Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. Taxes paid in March are paid without discount.

On or prior to June 1st of each fiscal year, tax certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest at 18% per year or at any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates are held by Monroe County.

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities					
Capital assets, not being depreciated					
Land	\$ 2,453,039	\$ -	\$ -	\$ -	\$ 2,453,039
Construction in progress	18,891	993,249	-	-	1,012,140
Total	<u>2,471,930</u>	<u>993,249</u>	<u>-</u>	<u>-</u>	<u>3,465,179</u>
Capital assets, being depreciated					
Buildings/hangars	14,565,506	8,270	-	-	14,573,776
Right-to-use lease asset	904,170	361,809	-	-	1,265,979
Equipment:					
Aircrafts	15,880,120	-	(877,390)	-	15,002,730
Aviation and other airport equipment	486,770	161,982	(50,617)	-	598,135
Autos, trucks and heavy equipment	944,213	-	(182,983)	-	761,230
Other equipment	1,568,980	131,777	(19,268)	-	1,681,489
Total	<u>34,349,759</u>	<u>663,838</u>	<u>(1,130,258)</u>	<u>-</u>	<u>33,883,339</u>
Less accumulated depreciation/amortization					
Accumulated depreciation	(13,371,069)	(1,112,393)	1,130,258	-	(13,353,204)
Accumulated amortization	(347,639)	(211,137)	-	-	(558,776)
Total	<u>(13,718,708)</u>	<u>(1,323,530)</u>	<u>1,130,258</u>	<u>-</u>	<u>(13,911,980)</u>
Total capital assets, being depreciated, net	<u>20,631,051</u>	<u>(659,692)</u>	<u>-</u>	<u>-</u>	<u>19,971,359</u>
Governmental activities capital assets, net	<u>\$ 23,102,981</u>	<u>\$ 333,557</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,436,538</u>

Depreciation and amortization expense of \$1,323,530 was charged to the mosquito control function.

NOTE 6. LONG-TERM LIABILITIES

A. Financed Purchase

The District entered into a lease/purchase agreement for two new helicopters in June 2019. At September 30, 2025, total assets capitalized under the agreement are \$7,968,480, with accumulated depreciation of \$1,095,666. Eleven annual payments are due on October 1 in equal installments of \$744,059, including 2.4375% interest, maturing on October 1, 2030. At the end of the term, in which all payments are fulfilled, the District will acquire ownership.

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 6. LONG-TERM LIABILITIES (CONTINUED)

B. Lease Liabilities

The District has entered into 33 five-year agreements for fleet vehicles with Enterprise Lease Management. Lease inception dates range from 2019 to 2025. Each vehicle is paid in equal monthly installments ranging from \$29 to \$729.

The District has four 36-month agreements for office equipment with Xerox and two, five-year agreements for a water cooler with Pure Water Technology. Lease inception dates range from years 2020 to 2025. Each agreement is paid in equal monthly installments ranging from \$70 to \$300.

C. Changes in Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Financed purchase	\$ 4,106,948	\$ -	\$ (643,952)	\$ 3,462,996	\$ 659,648
Lease liability	565,701	361,809	(215,870)	711,640	212,385
Compensated absences	1,424,767	390,770	-	1,815,537	726,215
Net pension liability	5,983,230	2,192,649	(3,285,344)	4,890,535	-
Net OPEB obligation	16,461,152	913,439	(3,116,722)	14,257,869	-
Total long-term liabilities	<u>\$ 28,541,798</u>	<u>\$ 3,858,667</u>	<u>\$ (7,261,888)</u>	<u>\$ 25,138,577</u>	<u>\$ 1,598,248</u>

For the governmental activities, OPEB and Pension obligations are generally liquidated by the General Fund. Compensated absences additions and deletions are presented net in accordance with GASB 101, *Compensated Absences*.

D. Future Maturities

Future minimum principal and interest payments for the financed purchases and lease liabilities as of September 30, 2025, were as follows:

	<u>Financed Purchase</u>		<u>Lease Liability</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 659,648	\$ 84,411	\$ 212,385	\$ 21,349	\$ 872,033	\$ 105,760
2027	675,727	68,332	199,618	14,978	875,345	83,310
2028	692,198	51,861	152,056	8,989	844,254	60,850
2029	709,070	34,988	103,786	4,427	812,856	39,415
2030	726,353	17,705	43,795	1,314	770,148	19,019
Thereafter	-	-	-	-	-	-
Total	<u>\$ 3,462,996</u>	<u>\$ 257,297</u>	<u>\$ 711,640</u>	<u>\$ 51,057</u>	<u>\$ 4,174,636</u>	<u>\$ 308,354</u>

Notes To Financial Statements

NOTE 7. DEFINED BENEFIT PENSION PLANS

The District participates in two defined benefit pension plans that are administered by the State of Florida, Department of Management Services, Division of Retirement. The plans provide retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The State of Florida issues a publicly available financial report that includes financial statements and required supplementary information for the plans. That report is available from the Florida Department of Management Services' website (www.dms.myflorida.com).

The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state college, or district school board, unless restricted from FRS membership under Sections 121.053 or 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. To be eligible to receive a HIS benefit, a retiree under a state-administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

A. Benefits Provided

Benefits under the FRS Pension Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to Section 112.363, Florida Statutes.

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 7. DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Contributions

The contribution requirements of plan members and the employer are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS Pension Plan.

The employer's contribution rates as of September 30, 2025 were as follows:

	<u>FRS</u>	<u>HIS</u>
Regular class	11.97%	2.00%
Special risk class	33.13%	2.00%
Senior management service class	31.18%	2.00%
Elected officials	60.60%	2.00%
DROP from FRS	20.02%	2.00%

The employer's contributions for the year ended September 30, 2025 were \$644,099 to the FRS Pension Plan and \$118,962 to the HIS Program.

C. Pension Liabilities and Pension Expense

In its financial statements for the year ended September 30, 2025, the District reported a liability for its proportionate share of the net pension liability of the FRS Pension Plan and its proportionate share of the net pension liability of the HIS Program. The net pension liabilities were measured as of June 30, 2025. The District's proportions of the net pension liabilities were based on its share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

	<u>FRS</u>	<u>HIS</u>
Net pension liability	\$ 3,245,968	\$ 1,644,567
Portion at:		
Current measurement date	0.010459012%	0.012830694%
Prior measurement date	0.010462803%	0.012903999%
Pension expense	\$ 370,020	\$ 28,445

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 7. DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 346,704	\$ -	\$ 9,817	\$ 2,609
Change of assumptions	376,941	-	14,556	397,779
Net difference between projected and actual earnings on pension plan investments	-	541,947	-	1,369
Changes in proportion and differences between District pension plan contributions and proportionate share of contributions	74,914	44,934	14,656	31,421
District pension plan contributions subsequent to the measurement date	187,343	-	34,447	-
Total	<u>\$ 985,902</u>	<u>\$ 586,881</u>	<u>\$ 73,476</u>	<u>\$ 433,178</u>

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year-end will be recognized as a reduction of the net pension liability in the reporting period ending September 30, 2026.

Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ended	FRS	HIS
<u>September 30:</u>		
2026	\$ 612,821	\$ (86,950)
2027	(108,882)	(104,100)
2028	(162,946)	(87,645)
2029	(129,315)	(70,238)
2030	-	(45,216)
Thereafter	-	-
Total	<u>\$ 211,678</u>	<u>\$ (394,149)</u>

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 7. DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions

The net pension liability for each of the defined benefit plans was measured as of June 30, 2025. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation dated July 1, 2025. For the HIS Program, the total pension liability was determined by an actuarial valuation dated July 1, 2025.

The individual entry age normal actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

	<u>FRS</u>	<u>HIS</u>
Inflation	2.40%	2.40%
Salary increases, including inflation	3.50%	3.50%
Investment rate of return	6.70%	N/A
Discount rate	6.70%	5.20%

Mortality assumptions for both plans were based on the PUB-2010 base tables projected generationally with Scale MP-2021.

For both plans, the actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

The following changes in key actuarial assumptions occurred in 2025:

HIS: The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.93% to 5.20%.

The long-term expected investment rate of return was not based on historical returns, but instead was based on a forward-looking capital market economic model. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption.

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 7. DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

For the FRS Pension Plan, the table below summarizes the consulting actuary's assumptions based on the long-term target asset allocation:

Asset Class	Target Allocation ⁽¹⁾	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	3.2%	3.2%	1.1%
Fixed income	29.0%	5.5%	5.4%	4.0%
Global equity	45.0%	8.5%	6.9%	18.3%
Real estate	12.0%	8.4%	7.1%	16.8%
Private equity	11.0%	12.4%	8.8%	28.4%
Strategic investments	2.0%	6.5%	6.1%	8.7%
Total	100.0%			
Assumed inflation - mean			2.4%	1.5%

⁽¹⁾ As outlined in the pension plan's investment policy.

F. Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70%. FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program is essentially funded on a pay-as-you-go basis, a municipal bond rate of 3.93% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 7. DEFINED BENEFIT PENSION PLANS (CONTINUED)

G. Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the employer’s proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	FRS			HIS		
	Current			Current		
	1% Decrease (5.70%)	Discount Rate (6.70%)	1% Increase (7.70%)	1% Decrease (4.20%)	Discount Rate (5.20%)	1% Increase (6.20%)
District's proportionate share of the net pension liability	\$ 6,370,162	\$ 3,245,968	\$ 626,689	\$ 1,854,514	\$ 1,644,567	\$ 1,468,488

H. Pension Plans’ Fiduciary Net Position

Detailed information about the pension plans’ fiduciary net position is available in the state’s separately issued financial reports.

NOTE 8. OTHER POST-EMPLOYMENT BENEFITS

A. Plan Description

The District’s Retiree Health Care Plan (the “Plan”) is a single-employer defined benefit post-employment health care plan that covers eligible retired employees. The Plan, which is administered by the District, allows employees who retire and meet retirement eligibility requirements under one of the District’s retirement plans to continue medical, dental, vision, and life coverage as a participant in the District’s Plan.

B. Employees Covered by Benefit Terms

At October 1, 2023, the following employees were covered by the benefit terms:

Inactive Plan members, dependent spouses, or beneficiaries currently receiving benefits	44
Inactive Plan members entitled to but not yet receiving benefits	-
Active Plan members	76
	120

Notes To Financial Statements

NOTE 8. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

C. Benefits Provided

The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All employees of the District are eligible to receive postemployment health care benefits. Coverage for retirees and their spouses and dependents is provided for life. The Trust was established with the intent to advance fund benefits provided under the Plan.

The District subsidizes the medical, dental, vision and life insurance benefits provided to retirees participating in the District's group insurance plans who were hired prior to September 21, 2010. For medical insurance, retirees pay a premium of \$50/month for single coverage, and \$281.66/month for spouse coverage. The District pays 100% of the active premium for dental, vision and life insurance benefits for retirees hired prior to September 21, 2010.

Retirees who were hired on or after September 21, 2010 and are participating in the District's group insurance plans are required to contribute 100% of the active premiums. An employer-provided implicit subsidy for the health plan will still exist for these participants. In future years, contributions for retirees hired on or after September 21, 2010 are assumed to increase at the same rate as total healthcare costs.

D. Contributions

The contributions made to the program are assumed to be at least the benefits paid to retirees (both on an explicit and implicit basis) and administrative expenses. There were no explicit contributions made during the year ended September 30, 2025.

E. Investment Policy

The following was the District's adopted asset allocation as of September 30, 2025:

<u>Asset Class</u>	<u>Target Allocation at Measurement Date</u>
Fixed income	99.5%
Cash and equivalents	0.5%

Notes To Financial Statements

NOTE 8. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

F. Actuarial Assumptions

The Total OPEB Liability was determined by an actuarial valuation as of October 1, 2023 using the following actuarial assumptions:

Employer's reporting date:	September 30, 2025
Measurement date:	September 30, 2025
Valuation date:	October 1, 2023

Actuarial Assumptions:

Discount rate:	4.64%
Inflation rate:	2.50%
Expected return on plan assets:	4.64%
Payroll growth rate:	Varies by service
Initial trend rate:	7.00%
Ultimate trend rate:	4.00%
Years to ultimate	51

All mortality rates were based on the Pub-2010 mortality tables. All mortality rates are those outlined in Milliman's July 1, 2023 Florida Retirement System (FRS) valuation report. All tables fully generational adjustments for mortality improvements using gender-specific improvement scale MP-2021.

G. Long-Term Expected Rate of Return

The Long-Term Expected Rate of Return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the Long-Term Expected Rate of Return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation at Measurement Date	Long-Term Expected Real Rate of Return
Fixed income	99.5%	4.20%
Cash and equivalents	0.5%	3.00%

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 8. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

H. Discount Rate

The discount rate used to measure the Total OPEB Liability is 4.64%, which is equivalent to the expected rate of return on trust investments. This rate is used to discount all projected benefit payments.

The change in the net OPEB liability for the year ended September 30, 2025 were as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balance at September 30, 2024	\$ 18,970,603	\$ 2,509,451	\$ 16,461,152
Changes for the year:			
Service cost	220,201	-	220,201
Interest	693,238	-	693,238
Difference between expected and actual experience	-	-	-
Changes of assumptions	(2,063,805)	-	(2,063,805)
Employer contributions	-	917,587	(917,587)
Net investment income	-	135,330	(135,330)
Other deductions	-	-	-
Benefit payments	(917,587)	(917,587)	-
Administrative expenses	-	-	-
Net changes	<u>(2,067,953)</u>	<u>135,330</u>	<u>(2,203,283)</u>
Balance at September 30, 2025	<u>\$ 16,902,650</u>	<u>\$ 2,644,781</u>	<u>\$ 14,257,869</u>

I. Change of Assumptions

Changes of assumptions reflect a change in the discount rate from 3.70% for the reporting period ended September 30, 2024, to 4.64% for the reporting period ended September 30, 2025.

J. Sensitivity of Net OPEB Liability to changes in the Discount Rate

The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage point higher than the current discount rate:

	1% Decrease 3.64%	Discount Rate 4.64%	1% Increase 5.64%
Net OPEB liability	\$ 16,465,718	\$ 14,257,869	\$ 12,410,231

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 8. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

K. Sensitivity of Net OPEB Liability to changes in the Healthcare Cost Trend Rates

The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Trend Rate</u>	<u>Current Trend Rate</u>	<u>1% Increase in Trend Rate</u>
Net OPEB liability	\$ 11,906,534	\$ 14,257,869	\$ 17,181,683

L. Deferred Outflow and Inflow of Resources

On September 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Summary of Deferred Outflows/Inflows</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 2,495,321	\$ -
Changes of assumptions	1,584,791	4,534,219
Net difference between projected and actual earnings on investments	-	113,506
Total	<u>\$ 4,080,112</u>	<u>\$ 4,647,725</u>

During the year ended September 30, 2025, the District reported OPEB expense of \$1,087,674.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in other post-employment benefit expense as follows:

<u>Year Ended</u>	<u>Future Recognition</u>
2026	\$ 294,155
2027	143,539
2028	(16,472)
2029	(418,174)
2030	(20,306)
Thereafter	(550,355)
Total	<u>\$ (567,613)</u>

Florida Keys Mosquito Control District

Notes To Financial Statements

NOTE 9. CONTINGENCIES

From time to time, the District receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management such disallowed claims, if any, will not have a material effect on the financial statements or the overall financial position of the District at September 30, 2025.

NOTE 10. RISK MANAGEMENT

The District is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance for all risks of loss except group insurance.

The District is self-insured for hospitalization and medical care. The Plan is administered by an independent third-party who processes the claims for payment. The Plan administrator actuarially calculates a premium for which the District makes monthly payments. During the fiscal year, the District incurred expenses totaling \$2,648,767 for claims, administrative fees and premiums.

NOTE 11. CHANGE IN ACCOUNTING PRINCIPLE

In conjunction with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, the District is required to recognize liabilities for compensated absences for: (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if: (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Therefore, in conjunction with the implementation of GASB Statement No. 101, an adjustment to beginning net position of governmental activities in the amount of \$423,976 was required to properly report compensated absences as of October 1, 2024.

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REQUIRED SUPPLEMENTARY INFORMATION

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Florida Keys Mosquito Control District

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 19,340,396	\$ 19,440,396	\$ 19,391,386	\$ (49,010)
Intergovernmental	-	-	643,151	643,151
Charges for services	383,270	383,270	380,945	(2,325)
Investment earnings	500,000	660,000	689,914	29,914
Refunds	40,000	40,000	269,863	229,863
Rents and royalties	-	-	300	300
Miscellaneous	-	-	18,098	18,098
Total revenues	<u>20,263,666</u>	<u>20,523,666</u>	<u>21,393,657</u>	<u>869,991</u>
EXPENDITURES				
Human services				
Personnel services	6,298,349	6,298,349	6,099,055	199,294
Personnel service benefits	4,194,636	4,194,636	4,674,964	(480,328)
Operating expenditures	1,413,544	1,529,794	1,375,152	154,642
Travel and per diem	149,330	149,330	159,310	(9,980)
Communication services	100,100	100,100	102,015	(1,915)
Freight services	22,985	37,985	28,314	9,671
Utility services	144,100	144,100	112,693	31,407
Rental and leases	977,879	987,879	231,315	756,564
Insurance	1,264,922	1,264,922	1,084,017	180,905
Repair and maintenance	1,211,726	1,211,726	718,996	492,730
Printing and binding	11,310	11,310	9,660	1,650
Promotional activities	35,400	35,400	23,455	11,945
Other operating expenditures	15,125	15,125	13,786	1,339
Office supplies and materials	71,700	71,700	40,285	31,415
Gas, oil and lube	284,175	284,175	235,483	48,692
Chemicals	1,903,472	1,903,472	2,133,041	(229,569)
Clothing and wearing apparel	47,450	47,450	38,114	9,336
Miscellaneous supplies	207,134	207,134	113,452	93,682
Tools and small implements	20,600	20,600	13,368	7,232
Books and subscriptions	99,200	99,200	67,745	31,455
Training	118,550	118,550	75,889	42,661
Debt service - principal and interest	-	-	744,059	(744,059)
Capital outlay	1,271,400	1,390,150	1,051,356	338,794
Total expenditures	<u>19,863,087</u>	<u>20,123,087</u>	<u>19,145,524</u>	<u>977,563</u>
Excess of revenues over expenditures	<u>400,579</u>	<u>400,579</u>	<u>2,248,133</u>	<u>1,847,554</u>

(Continued)

Florida Keys Mosquito Control District

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budget		Actual	Variance With Final Budget
	Original	Final		
OTHER FINANCING SOURCES				
Proceeds from lease issuance	\$ -	\$ -	\$ 361,809	\$ 361,809
Proceeds from sale of capital assets	-	-	531,765	531,765
Insurance proceeds	-	-	5,355	5,355
Contingency	(400,579)	(400,579)	-	400,579
Total other financing sources	(400,579)	(400,579)	898,929	1,299,508
Change in fund balance	-	-	3,147,062	3,147,062
FUND BALANCE, beginning of year	9,312,641	9,312,641	9,312,641	-
FUND BALANCE, end of year	<u>\$ 9,312,641</u>	<u>\$ 9,312,641</u>	<u>\$ 12,459,703</u>	<u>\$ 3,147,062</u>

The accompanying notes are an integral part of these financial statements.

Florida Keys Mosquito Control District

Notes To Required Supplementary Information

NOTE 1. BUDGETARY INFORMATION

The District Commissioners adopt an annual operating budget prior to September 30 for the next ensuing fiscal year. Legal budgets are adopted by resolution for the General Fund. The budget is prepared on a modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

Budgetary control is legally maintained at aggregate expenditure level. Budget transfers are provided to the District Administrator as long as the total budget of the expenditures is not increased. Actions which increase the total aggregate expenses must be authorized by the District Commissioners.

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Florida Keys Mosquito Control District

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – FLORIDA RETIREMENT SYSTEM PENSION PLAN

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the FRS net pension liability	0.010459012%	0.010462803%	0.010684605%	0.010270000%	0.010170000%
District's proportionate share of the FRS net pension liability	\$ 3,245,968	\$ 4,047,504	\$ 4,257,477	\$ 3,820,146	\$ 768,201
District's covered - employee payroll	\$ 5,732,504	\$ 5,468,775	\$ 5,365,538	\$ 4,878,786	\$ 4,489,919
District's proportionate share of the FRS net pension liability as a percentage of its covered - employee payroll	56.62%	74.01%	79.35%	78.30%	17.11%
FRS Plan fiduciary net position as a percentage of the FRS total pension liability	83.26%	83.70%	82.38%	82.89%	96.40%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
District's proportion of the FRS net pension liability	0.009750000%	0.009960000%	0.009620000%	0.009800000%	0.010040000%
District's proportionate share of the FRS net pension liability	\$ 4,225,251	\$ 3,428,870	\$ 2,896,825	\$ 2,899,270	\$ 2,534,137
District's covered - employee payroll	\$ 4,794,130	\$ 4,489,830	\$ 4,299,922	\$ 4,109,965	\$ 4,047,881
District's proportionate share of the FRS net pension liability as a percentage of its covered - employee payroll	88.13%	76.37%	67.37%	70.54%	62.60%
FRS Plan fiduciary net position as a percentage of the FRS total pension liability	78.85%	82.61%	84.26%	83.89%	84.88%

Notes to the Schedule:

The amounts presented for each fiscal year were determined as of June 30.

Florida Keys Mosquito Control District

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF DISTRICT CONTRIBUTIONS – FLORIDA RETIREMENT SYSTEM PENSION PLAN

	2025	2024	2023	2022	2021
Contractually required FRS contribution	\$ 644,099	\$ 606,722	\$ 513,998	\$ 438,111	\$ 387,419
FRS contributions in relation to the contractually required FRS contribution	644,099	606,722	513,998	438,111	387,419
FRS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	\$ 5,951,645	\$ 5,570,770	\$ 5,365,538	\$ 4,878,786	\$ 4,489,919
FRS contributions as a percentage of covered - employee payroll	10.82%	10.89%	9.58%	8.98%	8.63%
	2020	2019	2018	2017	2016
Contractually required FRS contribution	\$ 323,908	\$ 308,722	\$ 274,089	\$ 255,074	\$ 244,748
FRS contributions in relation to the contractually required FRS contribution	323,908	308,722	274,089	255,074	244,748
FRS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	\$ 4,794,130	\$ 4,489,830	\$ 4,299,922	\$ 4,109,965	\$ 4,047,881
FRS contributions as a percentage of covered - employee payroll	6.76%	6.88%	6.37%	6.21%	6.05%

Florida Keys Mosquito Control District

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – HEALTH INSURANCE SUBSIDY PENSION PLAN

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the HIS net pension liability	0.012830694%	0.012903999%	0.012972656%	0.012770000%	0.012740000%
District's proportionate share of the HIS net pension liability	\$ 1,644,567	\$ 1,935,726	\$ 2,060,231	\$ 1,352,021	\$ 1,562,393
District's covered - employee payroll	\$ 5,732,504	\$ 5,468,775	\$ 5,365,538	\$ 4,878,786	\$ 4,489,919
District's proportionate share of the HIS net pension liability as a percentage of its covered - employee payroll	28.69%	35.40%	38.40%	27.71%	34.80%
HIS Plan fiduciary net position as a percentage of the HIS total pension liability	6.08%	4.80%	4.12%	4.81%	3.56%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
District's proportion of the HIS net pension liability	0.013150000%	0.013350000%	0.012960000%	0.012850000%	0.013110000%
District's proportionate share of the HIS net pension liability	\$ 1,605,971	\$ 1,494,128	\$ 1,371,630	\$ 1,373,465	\$ 1,528,055
District's covered - employee payroll	\$ 4,794,130	\$ 4,489,830	\$ 4,299,922	\$ 4,109,965	\$ 4,047,881
District's proportionate share of the HIS net pension liability as a percentage of its covered - employee payroll	33.50%	33.28%	31.90%	33.42%	37.75%
HIS Plan fiduciary net position as a percentage of the HIS total pension liability	3.00%	2.63%	2.15%	1.64%	0.97%

Notes to the Schedule:

The amounts presented for each fiscal year were determined as of June 30.

Florida Keys Mosquito Control District

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF DISTRICT CONTRIBUTIONS – HEALTH INSURANCE SUBSIDY PENSION PLAN

	2025	2024	2023	2022	2021
Contractually required HIS contribution	\$ 118,962	\$ 111,420	\$ 85,336	\$ 77,239	\$ 74,869
HIS contributions in relation to the contractually required HIS contribution	118,962	111,420	85,336	77,239	74,869
HIS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	\$ 5,951,645	\$ 5,570,770	\$ 5,365,538	\$ 4,878,786	\$ 4,489,919
HIS contributions as a percentage of covered - employee payroll	2.00%	2.00%	1.59%	1.58%	1.67%
	2020	2019	2018	2017	2016
Contractually required HIS contribution	\$ 75,795	\$ 74,151	\$ 70,279	\$ 67,980	\$ 67,203
HIS contributions in relation to the contractually required HIS contribution	75,795	74,151	70,279	67,980	67,203
HIS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	\$ 4,794,130	\$ 4,489,830	\$ 4,299,922	\$ 4,109,965	\$ 4,047,881
HIS contributions as a percentage of covered - employee payroll	1.58%	1.65%	1.63%	1.65%	1.66%

Florida Keys Mosquito Control District

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS

Measurement year ended September 30,	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability								
Service cost	\$ 220,201	\$ 238,611	\$ 267,125	\$ 259,750	\$ 414,055	\$ 304,386	\$ 313,415	\$ 227,527
Interest on the total OPEB liability	693,238	719,768	630,701	623,860	431,007	584,549	584,118	469,998
Differences between actual and expected experience	-	1,891,337	-	1,389,387	-	544,547	-	637,972
Changes of assumptions	(2,063,805)	(1,031,242)	(481,964)	113,476	(3,546,762)	3,371,546	1,436,276	708,551
Other additions	-	267,710	-	-	-	-	-	-
Benefit payments	(917,587)	(869,767)	(822,097)	(796,154)	(718,133)	(583,559)	(447,474)	(413,190)
Net change in total OPEB liability	(2,067,953)	1,216,417	(406,235)	1,590,319	(3,419,833)	4,221,469	1,886,335	1,630,858
Total OPEB liability - beginning	18,970,603	17,754,186	18,160,421	16,570,102	19,989,935	15,768,466	13,882,131	12,251,273
Total OPEB liability - ending	\$ 16,902,650	\$ 18,970,603	\$ 17,754,186	\$ 18,160,421	\$ 16,570,102	\$ 19,989,935	\$ 15,768,466	\$ 13,882,131
Plan fiduciary net position								
Employer contributions	\$ 917,587	\$ 869,767	\$ 822,097	\$ 796,154	\$ 718,133	\$ 783,559	\$ 647,474	\$ 613,190
Net investment income	135,330	250,805	80,287	80,476	99,806	84,282	86,170	(171,391)
Other additions (deductions)	-	(7,706)	(337,443)	-	(10,593)	-	196,859	-
Benefit payments	(917,587)	(869,767)	(822,097)	(796,154)	(718,133)	(583,559)	(447,474)	(413,190)
Administrative expense	-	-	-	-	-	-	-	-
Net change in total OPEB liability	135,330	243,099	(257,156)	80,476	89,213	284,282	483,029	28,609
Plan fiduciary net position - beginning	2,509,451	2,266,352	2,523,508	2,443,032	2,353,819	2,069,537	1,586,508	1,557,899
Plan fiduciary net position - ending	\$ 2,644,781	\$ 2,509,451	\$ 2,266,352	\$ 2,523,508	\$ 2,443,032	\$ 2,353,819	\$ 2,069,537	\$ 1,586,508
Net OPEB liability - ending	\$ 14,257,869	\$ 16,461,152	\$ 15,487,834	\$ 15,636,913	\$ 14,127,070	\$ 17,636,116	\$ 13,698,929	\$ 12,295,623
Plan fiduciary net position as a percentage of the total OPEB liability	15.65%	13.23%	12.77%	13.90%	14.74%	11.78%	13.12%	11.43%
Covered - employee payroll	\$ 4,193,644	\$ 3,990,147	\$ 4,730,956	\$ 4,614,744	\$ 4,461,716	\$ 4,241,175	\$ 4,215,475	\$ 4,007,106
Net OPEB liability as a percentage of covered payroll	339.99%	412.55%	327.37%	338.85%	316.63%	415.83%	324.97%	306.85%

Notes to the Schedule:

The schedule will present ten years of information once it is accumulated.

Florida Keys Mosquito Control District

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT CONTRIBUTIONS – OPEB

	<u>9/30/2025</u>	<u>9/30/2024</u>	<u>9/30/2023</u>	<u>9/30/2022</u>	<u>9/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>
Actuarially determined contributions	\$ 1,173,974	\$ 1,228,360	\$ 1,170,460	\$ 1,154,848	\$ 1,091,392	\$ 1,203,150	\$ 993,843	\$ 988,861
Contributions in relation to the actuarially determined contributions	-	-	-	-	-	200,000	200,000	200,000
Contribution deficiency	<u>\$ 1,173,974</u>	<u>\$ 1,228,360</u>	<u>\$ 1,170,460</u>	<u>\$ 1,154,848</u>	<u>\$ 1,091,392</u>	<u>\$ 1,003,150</u>	<u>\$ 793,843</u>	<u>\$ 788,861</u>
District's covered - employee payroll	\$ 4,193,644	\$ 3,990,147	\$ 4,730,956	\$ 4,614,744	\$ 4,461,716	\$ 4,241,175	\$ 4,215,475	\$ 4,007,106
Contributions as a percentage of covered - employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	4.72%	4.74%	4.99%

Notes to the Schedule:

The schedule will present ten years of information once it is accumulated.

Actuarially determined contribution rates shown above are calculated as of September 30 for the plan/fiscal year in which contributions are reported.

Florida Keys Mosquito Control District

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF INVESTMENT RETURNS – OPEB

	<u>9/30/2025</u>	<u>9/30/2024</u>	<u>9/30/2023</u>	<u>9/30/2022</u>	<u>9/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>
Annual money-weighted rate of return, net of investment expenses	4.61%	4.31%	3.70%	3.69%	3.57%	3.23%	2.88%	2.61%

Notes to the Schedule:

The schedule will present ten years of information once it is accumulated.

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COMPLIANCE SECTION

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Commissioners Florida Keys Mosquito Control District Marathon, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the remaining fund information of the Florida Keys Mosquito Control District (the "District"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 9, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bradenton, Florida
June 9, 2026



Independent Auditor's Management Letter

**Board of Commissioners
Florida Keys Mosquito Control District
Vero Beach, Florida**

Report on the Financial Statements

We have audited the financial statements of Florida Keys Mosquito Control District (the "District"), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 9, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 9, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding financial report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2, Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Florida Keys Mosquito Control District reported:

- a. The total number of District employees compensated in the last pay period of the District's fiscal year as 73.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as: None.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$6,083,782.
- d. All compensation earned or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$89,059.
- e. There were no construction projects with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes – see pages 42 and 43.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:

- a. The millage rate imposed by the District was 0.43440.
- b. The total ad valorem assessment collected by or on behalf of the District was \$19,391,386.
- c. The total amount of outstanding bonds issued by the District and the terms of such bonds as \$0.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Bradenton, Florida
June 9, 2026



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Florida Keys Mosquito Control District

SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED SEPTEMBER 30, 2025

SECTION I SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:
Material weaknesses identified?

yes no

Significant deficiencies identified not considered
to be material weaknesses?

yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards and State Financial Assistance

There was not an audit of major federal award programs or state financial assistance projects as of September 30, 2025 due to the total amount expended being less than \$1,000,000 for federal awards and \$750,000 for state financial assistance.

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported.

SECTION III FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

Not applicable.

SECTION IV PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None reported.

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Independent Accountant's Report

**Board of Commissioners
Florida Keys Mosquito Control District
Vero Beach, Florida**

We have examined the Florida Keys Mosquito Control District's (the "District") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2025. Management of the District is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2025.

This report is intended solely for the information and use of the District and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Bradenton, Florida
June 9, 2026

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Florida Keys Mosquito Control District

mjcpa.com

Auditor's Discussion and Analysis
Financial and Compliance Audit Summary
September 30, 2025

Presented by:
Daniel Anderson, CPA
941-747-4483

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT
AUDITOR'S DISCUSSION AND ANALYSIS (AD&A)
SEPTEMBER 30, 2025**

PURPOSE OF THE AUDITOR'S DISCUSSION AND ANALYSIS

- ◆ Engagement Team and Firm Information.
- ◆ Overview of:
 - Audit Opinion;
 - Financial Statements;
 - Compliance Reports.
- ◆ Required Communications under *Government Auditing Standards*.
- ◆ Accounting Recommendations and Related Matters.
- ◆ Answer Questions.







VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

FLORIDA KEYS MOSQUITO CONTROL DISTRICT AUDITOR'S DISCUSSION AND ANALYSIS (AD&A) SEPTEMBER 30, 2025

MAULDIN & JENKINS – BY THE NUMBERS







CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.


100+ year
HISTORY
OF QUALITY SERVICE

Serve 750+
GOVERNMENT CLIENTS


GOVERNMENTAL PARTNERS & DIRECTORS **31**




190+ TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY



VISION
To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.




350+ SINGLE AUDITS PERFORMED LAST YEAR COVERING ALMOST \$7 BILLION OF FEDERAL GRANTS



165,000+ HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

180+ CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE

8 STATES | **19** OFFICES



Engagement Team Leaders Include:

- Daniel Anderson, Engagement Partner: 18 years of experience, 100% governmental
- Wade Sansbury, Quality Assurance Partner: 30 years of experience, 100% governmental

FLORIDA KEYS MOSQUITO CONTROL DISTRICT
AUDITOR'S DISCUSSION AND ANALYSIS (AD&A)
SEPTEMBER 30, 2025

MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries and Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years our partners have developed expertise in certain industries representative of a cross section of the Florida economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-Term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and non-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

FLORIDA KEYS MOSQUITO CONTROL DISTRICT
AUDITOR'S DISCUSSION AND ANALYSIS (AD&A)
SEPTEMBER 30, 2025

INDEPENDENT AUDITOR'S REPORT

The independent auditor's report has specific sections of significance to readers of the financial report.

Opinion

We have issued an unmodified audit report (a "clean opinion") which is the highest form of assurance we can render. The respective financial statements are considered to present fairly the financial position and results of operations as of, and for the year ended.

Basis for Opinion

In performance of our audit, we followed generally accepted auditing standards (GAAS), as well as government auditing standards (GAGAS). Mauldin & Jenkins is required to be independent of the District.

Responsibilities of Management for the Financial Statements

The financial statements are the responsibility of management.

Auditor's Responsibility for the Audit of the Financial Statements

Our responsibility, as external auditors, is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

FLORIDA KEYS MOSQUITO CONTROL DISTRICT
AUDITOR'S DISCUSSION AND ANALYSIS (AD&A)
SEPTEMBER 30, 2025

COMPLIANCE REPORTS

The financial report package contains three compliance reports:

Yellow Book Report: The first compliance report is a report on our tests of the District's internal controls and compliance with laws, regulations, etc. The tests of internal controls were those we determined to be required as a basis for designing our financial statement auditing procedures. Such tests also considered the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. In accordance with the respective standards, the report is **not** intended to provide an opinion, but to provide a form of negative assurance as to the Foundation's internal controls and compliance with applicable rules and regulations.

Independent Auditor's Management Letter: The Independent Auditor's Management Letter is required to document the District's compliance with the requirements of the Rules of the Auditor General. In accordance with the respective rules, the report is not intended to provide an opinion, but to provide a form of negative assurance as to the District's internal controls and compliance with applicable rules and regulations.

Independent Accountants Report: The Independent Accountant's Report is required to document the District's compliance with the investment of public funds in accordance with Florida Statutes. In accordance with the respective rules, the report is not intended to provide an opinion, but to provide a form of negative assurance as to the District's compliance with applicable rules and regulations.

REQUIRED COMMUNICATIONS

**The Auditor's Responsibility Under *Government Auditing Standards*
and Auditing Standards Generally Accepted in the United States of America**

Our audit of the financial statements of the Florida Keys Mosquito Control District, (the "District") for the year ended September 30, 2025, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

FLORIDA KEYS MOSQUITO CONTROL DISTRICT
AUDITOR'S DISCUSSION AND ANALYSIS (AD&A)
SEPTEMBER 30, 2025

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the District's internal control or compliance with laws and regulations.

Accounting Policies

Management has the ultimate responsibility for the selection and use of appropriate accounting policies used by the District. The District implemented GASB 101, *Compensated Absences*, which required a restatement to beginning net position as of October 1, 2024. In addition, there are several new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the District's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The District's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of management's calculations in evaluating the District's significant accounting policies. Estimates significant to the financial statements include such items as: the estimated lives of depreciable assets; actuarial assumptions and concepts relative to the benefit plans; deferred revenues; valuation of financial and non-financial instruments; the estimated incurred-but-not-reported liabilities; conservation commitments; extraordinary items; and the estimated allowance for uncollectible accounts.

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency, and clarity of the disclosures was considered as part our audit and in forming our opinion on the financial statements.

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Significant Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Audit Adjustments

During our audit of the District's basic financial statements as of and for the year ended September 30, 2025, audit adjustments were prepared and provided to management, who has posted them to the District's general ledger.

Uncorrected Misstatements

We had no passed adjustments.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Representation from Management

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.

Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations management had with us or other accountants about accounting or auditing matters. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

FLORIDA KEYS MOSQUITO CONTROL DISTRICT
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Required Supplementary Information

We applied certain limited procedures to the District's Pension and OPEB Schedules which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Independence

We are independent of the District, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

OTHER MATTERS FOR COMMUNICATION TO THE BOARD AND MANAGEMENT

During our audit of the financial statements as of and for the year ended September 30, 2025, we noted other matters which we wish to communicate to you in an effort to keep the District abreast of accounting matters that could present challenges in financial reporting in future periods.

**New Governmental Accounting Standard
Board (GASB) Standards and Pronouncements**



As has been the case for the past ten years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

- a) **Statement No. 103, *Financial Reporting Model Improvements*** was issued in April 2024 and is effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter.

The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

FLORIDA KEYS MOSQUITO CONTROL DISTRICT
AUDITOR'S DISCUSSION AND ANALYSIS (AD&A)
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Management's Discussion and Analysis

This statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

Unusual or Infrequent Items

This statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position

This statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as: (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

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In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this statement requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as: (1) resources received from another party or fund: (a) for which the proprietary fund does not provide goods and services to the other party or fund, and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund: (a) for which the other party or fund does not provide goods and services to the proprietary fund, and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Major Component Unit Information

This statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

Budgetary Comparison Schedule

This statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present: (1) variances between original and final budget amounts, and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

- b) Statement No. 104, *Disclosure of Certain Capital Assets*** was issued in September 2024 and is effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter.

State and local governments are required to provide detailed information about capital assets in notes to financial statements. Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. The objective of this statement is to provide users of government financial statements with essential information about certain types of capital assets.

This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class.

FLORIDA KEYS MOSQUITO CONTROL DISTRICT
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This statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if: (a) the government has decided to pursue the sale of the capital asset, and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose: (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

- c) Statement No. 105, Subsequent Events.** This statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This statement describes the date the financial statements are available to be issued as the date at which: (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles, and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This statement also requires the date through which subsequent events have been evaluated to be disclosed.

This statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The requirements of this statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.

- d) Other Pending or Current GASB Projects.** As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

- **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider: (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A preliminary views document on this topic is expected by late 2025 with an exposure draft to follow in 2025.

FLORIDA KEYS MOSQUITO CONTROL DISTRICT
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- **Infrastructure Assets** is a project that will address issues related to accounting and financial reporting for infrastructure assets. The project will evaluate standard-setting options related to reporting infrastructure assets to make information: (1) more comparable across governments and more consistent over time, (2) more useful for making decisions and assessing government accountability, (3) more relevant to assessments of a government's economic condition, and (4) better reflect the capacity of those assets to provide service and how that capacity may change over time. Preliminary views document has been issued with comments due back to GASB by the end of January 2025.
- **Revenue and Expense Recognition** is a major project where the overall objective is to develop a comprehensive, principles-based model that would establish categorization, recognition, and measurement guidance applicable to a wide range of revenue and expense transactions. Achieving that objective will include: (1) development of guidance applicable to topics for which existing guidance is limited, (2) improvement of existing guidance that has been identified as challenging to apply, (3) consideration of a performance obligation approach to the GASB's authoritative literature, and (4) assessment of existing and proposed guidance based on the conceptual framework. The expected outcome of the project is enhanced quality of information that users rely upon in making decisions and assessing accountability. The GASB is currently reviewing comments and other input received from the stakeholder community during the preliminary views stage that was completed in 2021.

FLORIDA KEYS MOSQUITO CONTROL DISTRICT
AUDITOR'S DISCUSSION AND ANALYSIS (AD&A)
SEPTEMBER 30, 2025

**COMPLIMENTARY CONTINUING EDUCATION
AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS**

Complimentary Continuing Education. We provide complimentary continuing education for all of our governmental clients. Annually, we pick a couple of significant topics tailored to be of interest to governmental entities. We provide these complimentary services typically in the summer months over a two-day period and typically see 40 to 50 people. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. We hope the District staff and officials can participate in this opportunity, and that it will be beneficial to them. Examples of subjects addressed in the past include:

1. Accounting for Debt Issuances
2. Best Budgeting Practices, Policies and Processes
3. Annual Comprehensive Financial Report Preparation
4. Capital Asset Accounting Processes and Controls
5. Collateralization of Deposits and Investments
6. Evaluating Financial and Non-Financial Health of a Local Government
7. GASB No. 60, Service Concession Arrangements (webcast)
8. GASB No. 61, the Financial Reporting Entity (webcast)
9. GASB No.'s 63 & 65, Deferred Inflows and Outflows (webcast)
10. GASB No.'s 67 & 68, New Pension Stds. (presented several occasions)
11. GASB Updates (ongoing and several sessions)
12. Grant Accounting Processes and Controls
13. Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
14. Internal Controls Over Receivables and the Revenue Cycle
15. Internal Revenue Service (IRS) Issues, Primarily Payroll Matters
16. Legal Considerations for Debt Issuances and Disclosure Requirements
17. Policies and Procedures Manuals
18. Segregation of Duties
19. Single Audits for Auditees
20. Uniform Grant Reporting Requirements and the New Single Audit

Governmental Newsletters. We produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are produced and delivered periodically (approximately six times per year), and are intended to keep you informed of current developments in the government finance environment.

FLORIDA KEYS MOSQUITO CONTROL DISTRICT
AUDITOR'S DISCUSSION AND ANALYSIS (AD&A)
SEPTEMBER 30, 2025

CLOSING

If you have any questions regarding any comments, suggestions or recommendations set forth in this memorandum, we will be pleased to discuss it with you at your convenience.

This information is intended solely for the use of the District's management, and others within the District's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve the Florida Keys Mosquito Control District and look forward to serving the District in the future. Thank you.

Item 12c

Resolution 2026-14

Strategic
Plan

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT
RESOLUTION NO. 2026-14**

A RESOLUTION OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT OF MONROE COUNTY, FLORIDA, ADOPTING THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT 2026-2028 STRATEGIC PLAN; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on May 19, 2026, the Board of Commissioners of the Florida Keys Mosquito Control District (hereinafter “District”) participated in a Strategic Plan Workshop to enable the Board of Commissioners to formalize strategic priorities, goals, and objectives to support the overall direction of the District; and

WHEREAS, the FLORIDA KEYS MOSQUITO CONTROL DISTRICT 2026-2028 STRATEGIC PLAN (hereinafter the “Strategic Plan”) contains the priorities, goals, and objectives needed to achieve the vision for the District; and

WHEREAS, the Board of Commissioners of the District finds that adoption of the Strategic Plan is in the best interest of the District.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT OF MONROE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Recitals. The above recitals are true and correct and incorporated into this Resolution by this Reference.

Section 2. Adoption. The Board of Commissioners hereby adopts the FLORIDA KEYS MOSQUITO CONTROL DISTRICT 2026-2028 STRATEGIC PLAN, which is attached hereto as “**EXHIBIT A**” and incorporated fully herein for all purposes.

Section 3. Repeal of Prior Inconsistent Resolutions and Commission Decisions. All prior resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of the conflict.

Section 4. Modifications. The Strategic Plan may be revised and changed from time to time as needed by Resolution with reference to the specific part being revised.

Section 5. Implementation. The Board of Commissioners hereby authorizes and directs the Executive Director to commence the steps necessary to implement, utilize and promote the Strategic Plan. The Executive Director is authorized to delegate any tasks and activities to staff that the Executive Director deems appropriate.

Section 6. Severability. If any section, sentence, clause or phrase of this resolution should be held invalid, unlawful, or unconstitutional, said determination shall not be held to

invalidate or impair the validity, force, or effect of any other section, sentence, phrase or portion of this resolution not otherwise determined to be invalid, unlawful, or unconstitutional.

Section 7. Effective Dates. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED by the Florida Keys Mosquito Control District at a regular meeting of said Board Officials held this 16th day of June 2026.

District 1 – Commissioner Jill Cranney	Yes_____	No_____
District 2 – Chair Phil Goodman	Yes_____	No_____
District 3 – Commissioner Brandon Pinder	Yes_____	No_____
District 4 – Vice Chair Stanley M. Zuba	Yes_____	No_____
District 5 – Commissioner Bette Brown	Yes_____	No_____

ATTEST:

FLORIDA KEYS MOSQUITO CONTROL DISTRICT

Andrea Leal, Executive Director

Date

Chairman Phil Goodman

Date

EXHIBIT A

2026-2028



Strategic Plan



DISTRICT BOARD OF COMMISSIONERS

District 1: Jill Cranney, Board Member

District 2: Phil Goodman, Chairman

District 3: Brandon Pinder, Board Member

District 4: Stan Zuba, MD, Vice Chairman

District 5: Bette Brown, Secretary-Treasurer

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT
2026-2028 STRATEGIC PLAN**

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DEFINITIONS

Mission Statement: Identifies the organization's purpose and value to the community it serves. All activities within the District should be related to supporting the Mission Statement.

District Overview: Entails a review of the District's strengths, weaknesses, opportunities and threats/concerns which may affect the District's abilities to provide services and/or require changes or modifications to services.

Priority Areas: Identifies policies, practices or events that may impact the District's ability to provide services, or require modifications or changes to service delivery. These areas can play a key role in governance, management and operational planning and community outreach.

Strategy: Gives a specific direction to accomplish the Objective.

Objective: Identifies approaches or methods to address specific strategic issues. This may include short, long term, focused or broad-brushed approaches.

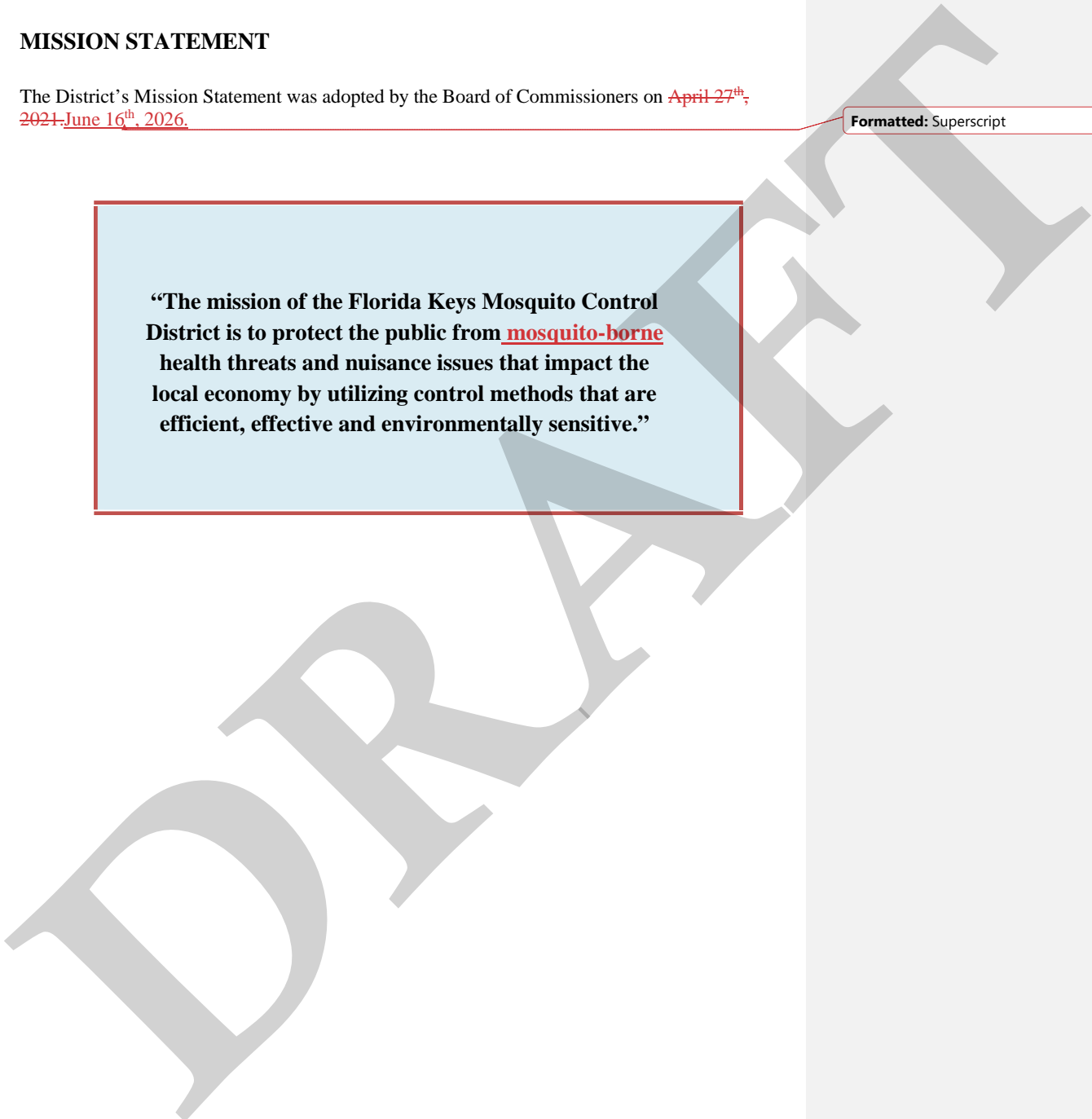
Goals: Specific actions, timeframes necessary for the completion of the goals. It is expected that periodic progress reports will be submitted by those responsible for completing the goals.

MISSION STATEMENT

The District’s Mission Statement was adopted by the Board of Commissioners on ~~April 27th, 2021~~ June 16th, 2026.

Formatted: Superscript

“The mission of the Florida Keys Mosquito Control District is to protect the public from mosquito-borne health threats and nuisance issues that impact the local economy by utilizing control methods that are efficient, effective and environmentally sensitive.”



DISTRICT OVERVIEW

The District’s strengths, weaknesses, potential opportunities or threats/concerns (SWOT) may affect the District’s abilities to provide services and/or require changes or modifications to services.

The following items could have an impact on the future success of the District:

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Quality, experienced staff • Involved in mosquito control on State and national levels • New technology implementation for both ground and aerial control methods • Scientific staff for new product/material testing • Innovative ideas • Good customer response time • Science-based decision making • Transparent to the public • Good relationships with external partners (City, County, USFWS, FWCC, etc...) • Knowledgeable, highly-engaged Board of Commissioners • Strong supporters of mosquito control associations 	<ul style="list-style-type: none"> • Housing costs and lack of affordable housing units, particularly for entry-level positions • High cost of current domestic mosquito control methods • Limited physical space for growth • Difficulty in effective communication of complex subject matter to public • Geography for aerial adulticide applications • Labor intensive industry • Limited local talent pool
OPPORTUNITES	THREATS
<ul style="list-style-type: none"> • UAVs and emerging technologies • New mosquito control products • Mapping, <u>including LiDAR</u>, and database system availability • Collaboration with other districts and vendors • Sterile Insect Techniques for population suppression (<i>Wolbachia</i>, Genetic Modification, Irradiation) • New domestic mosquito trapping products • <u>Developing technology to increase performance and efficiency</u> • <u>Promote positive impact on the local economy.</u> 	<ul style="list-style-type: none"> • Expanding areas of restricted adulticide use (State and Federal lands) • Endangered species listings • Invasive species, particularly <i>Aedes albopictus</i> and <i>Aedes aegypti</i> • <u>Geography</u> • <u>Everglades Restoration Project impacts</u> • Hurricanes • Increased resistance to adulticides throughout Florida • New tropical disease introductions • Sea level rise • Rising healthcare costs • Behavioral difficulties in control of domestic mosquitoes • Re-registration process for mosquito control products • Legislative changes

PRIORITY AREAS

This section identifies policies, practices or events that may impact the District's ability to provide services, or require modifications or changes to service delivery. These areas can play a key role in governance, management and operational planning and community outreach.

1. Pesticide Resistance
2. Domestic Mosquito Control Practices
3. Increase Environmental Sensitivity
4. Public Awareness of Mosquito Control Practices
5. Operational Safety Practices
6. Use of Technology to Maximize Resources and Increase Efficiencies
7. Employee Retention and Health Initiatives
8. Capital Projects

1. PRIORITY AREA: Pesticide Resistance

- **GOAL: Understand the potential and causes of pesticide resistant populations of mosquitoes in Monroe County.**

- **STRATEGY:** Support and participate in local, regional and state-wide efforts to detect and monitor pesticide resistant populations of mosquitoes.

- **COMPLETED OBJECTIVES:** Moved to Appendix A

- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Review methodology for adulticide resistance testing	12/2026	NA	IN PROGRESS
Develop product rotation alerts in new database system	12/2027		IN PROGRESS
Interagency cooperation to collect information on product usage across the industry; Orkin, Mr. Mosquito, etc.	12/2027		

- **GOAL: Continuation of testing of newly available products for alternative adulticides to be used in areas of resistant mosquito populations.**

- **STRATEGY:** Attend state and national meetings as well as utilize current vendor contacts to find new adulticides and larvicide products for testing in Monroe County.

- **COMPLETED OBJECTIVES:** Moved to Appendix A

- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Review plan for annual testing	1/2026	NA	Completed

Ground trials with Altosid, <i>Bti</i> liquid larvicide products	12/2026		
Test Sumiliarv 0.5 in drains	12/2027		

2. PRIORITY AREA: Domestic Mosquito Control Practices for Invasive Mosquitoes

- **GOAL: Determine utility of *Wolbachia*-infected mosquitoes for control of *Aedes aegypti* in Monroe County.**
 - **STRATEGY:** Support and participate in local, regional and state-wide efforts to determine suitability of *Wolbachia* for *Aedes aegypti* control.
 - **COMPLETED OBJECTIVES:** Moved to Appendix A
 - **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Repeat testing of WB1 males in hot spot areas of middle and upper Keys.	10/2026	\$76,000	IN PROGRESS
Develop plan for continuation of future use of <i>Wolbachia</i> -infected mosquitoes.	12/2026		IN PROGRESS

- **GOAL: Determine utility of genetically modified mosquitoes for control of *Aedes aegypti* in Monroe County.**
 - **STRATEGY:** Support and participate in local, regional and state-wide efforts to determine suitability of GM technology for *Aedes aegypti* control.
 - **COMPLETED OBJECTIVES:** Moved to Appendix A
 - **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
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Determine potential effects of FKMCD larvicides on larval development		NA	COMPLETED
Determine Implementation Plan	Unknown*		

**No EUP available for continued trials. Awaiting regulatory approval.

- **GOAL: Determine utility of irradiated (sterilized) male mosquitoes for control of *Aedes aegypti* in Monroe County.**

- **STRATEGY:** Support and participate in local, regional and state-wide efforts to determine suitability of irradiated (sterilized) male mosquitoes for *Aedes aegypti* control.

- **OBJECTIVES:**

Objective	Goal Date	Budget	Results
Identify potential vendors from which to purchase irradiated male <i>Ae. aegypti</i> mosquitoes.	12/2026	NA	
Develop plan for testing irradiated male <i>Ae. aegypti</i> mosquitoes.	12/2026	NA	
Test irradiated male <i>Ae. aegypti</i> mosquito releases.	12/2027	\$150,000	

- **GOAL: To obtain better control of disease vector mosquito populations**

- **STRATEGY:** Increase companywide knowledge to achieve the Districts desired threshold for both salt marsh mosquitoes and domestic mosquitoes.

- **COMPLETED OBJECTIVES:** Moved to Appendix A

- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Evaluate inspector areas.	Annually	NA	Complete 2025 Complete 2026
Evaluate inspector positions.	Through attrition if needed	NA	
Develop plans for cross training of	Annually	NA	Complete 2025

field and domestic inspectors, supervisors, biologists and inspectors.			Complete 2026
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- **GOAL:** Determine the efficacy of ground Vectobac WDG treatments in neighborhoods in comparison to aerial applications.
 - **STRATEGY:** Perform ground applications of Vectobac WDG and do trap comparisons to perform a cost-benefit analysis comparing aerial and ground treatments.
 - **COMPLETED OBJECTIVES:** Moved to Appendix A
 - **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Assess routine routes to ensure better coverage.	Annually	NA	Complete 2025 Complete 2026
Create additional routes/maps and schedules.	Annually	NA	Complete 2025 Complete 2026

- **GOAL: Determine utility of specialized traps for the control of *Aedes aegypti* in Monroe County.**
 - **STRATEGY:** Support and participate in local, regional and state-wide efforts to determine suitability of specialized trap technology for *Aedes aegypti* control.
 - **COMPLETED OBJECTIVES:** Moved to Appendix A
 - **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Assess effectiveness of acoustic larvicide traps in controlling adult <i>Ae. aegypti</i> population.	6/2026		Trial Completed, data processing in progress
Assess effectiveness of In2Care traps in controlling adult <i>Ae. aegypti</i> population.	6/2026		Trial completed, data processing in progress

Research available <i>Ae. aegypti</i> control trapping methods	8/2026		IN PROGRESS
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- **GOAL:** Identify important domestic mosquito control harborage areas to better target operations.

- **STRATEGY:** Evaluate historical larval and adult collection data to identify “hotspots” for *Ae. aegypti* mosquitoes and focus control measures in these areas.

- **COMPLETED OBJECTIVES:** Moved to Appendix A

- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Tire Amnesty	Annually	NA	Complete 2026
Neighborhood Cleanups	Annually	NA	
Define hotspots and develop plan to share locations with staff	Annually		Complete 2026
Repeat In-Depth Pupal Study	12/2028	NA	

3. PRIORITY AREA: Increase Environmental Sensitivity

- **GOAL:** Transition to high efficiency vehicles that are more duty specific.

- **STRATEGY:** Replace the current fleet with more fuel-efficient vehicles.

- **COMPLETED OBJECTIVES:** Moved to Appendix A

- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Maintain vehicle replacement list.	Annually		Complete 2026
Research current market.	Annually		Complete 2026

- **GOAL:** Transition to electric ULV fog machines.

- **STRATEGY:** Replace current truck-mounted ULV machines with battery operated electric ULV machines.
- **COMPLETED OBJECTIVES:** Moved to Appendix A
- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Research more robust electric ULV equipment including backpack & handheld	Annually		

- **GOAL:** Increase efficiency of vehicle use throughout the District.
 - **STRATEGY:** Determine the potential for multi-purpose vehicles.
 - **OBJECTIVES:**

Objective	Goal Date	Budget	Results
Evaluate Hybrid Vehicle efficiencies	10/2026		IN PROGRESS
Report on efficiencies of multiuse vehicles and determine future use	12/2026		
Additional multiuse vehicles	9/2027		IN PROGRESS

- **GOAL:** Move towards being more environmentally friendly/energy efficient at all facilities.
 - **STRATEGY:** Determine and implement environmentally friendly/energy efficient at all FKMCD facilities to become more energy efficient.
 - **OBJECTIVES:**

Objective	Goal Date	Budget	Results
Research potential for solar energy at all three locations.	Annually		Annually analyze cost/benefit of solar installation.
Research fully shielded lighting around facilities to reduce light pollution	Ongoing		

- **GOAL:** Go paperless throughout the District to increase efficiency.
 - **STRATEGY:** Utilize electric form & electric signatures; use current software to cut down on paper use.
 - **COMPLETED OBJECTIVES:** Moved to Appendix A
 - **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Research Conversion of financial purchasing documents (cash disbursements) to electronic record electronic financial record options	6/2026	NA	IN PROGRESS Completed
Research electronic timesheets.*	10/2026		IN PROGRESS*
Research electronic leave requests.*	10/2026		IN PROGRESS*
Develop departmental list of common forms to be electronic	12/2026		IN PROGRESS
Research electronic PO system	10/2027		IN PROGRESS**
Develop departmental list of common forms to be electronic	12/2026		IN PROGRESS

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*New Payroll Software Estimated at \$30K/year **Payables Software Estimated at \$30K/year

4. PRIORITY AREA: Public Awareness of Mosquito Control Practices

- **GOAL:** Making members of the community a more active part of our mosquito control efforts
 - **STRATEGY:** Instituting new ways for community members to access mosquito control information and to report problem areas, as well as incentive-based community programs to encourage residential responsibility.
 - **COMPLETED OBJECTIVES:** Moved to Appendix A
 - **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Create and simplify New App. Develop Transition plan for new app + exploit available functions in Regroup.	5/2026		IN PROGRESS

Upgrade Notification Methods	10/2026		IN PROGRESS
Research incentive-based community program.	11/2026	\$1,000	IN PROGRESS
<u>Create and simplify New App. Develop Transition plan for new app + exploit available functions in Regroup.</u>	<u>5/2027</u>		
Visit schools to program in-classroom programming in each 3 areas of the Florida Keys (Upper Keys, Middle Keys, Lower Keys).	12/2027		
Visit 6 schools to deliver in-classroom mosquito education programs.	12/2027		
Deliver 15 in-classroom mosquito education lessons to Monroe County School students.	12/2027		
Reach 500 students through in-classroom mosquito education programs.	12/2027		
Establish partnerships with 3 schools to participate in annual in-classroom mosquito education programming.	12/2027		
Attend 3 events at Monroe County Schools.	12/2027		

- **GOAL: Increasing community awareness of what makes up an effective mosquito control program.**

- **STRATEGY:** Bring community awareness of what we do on a daily basis to the forefront.
- **COMPLETED OBJECTIVES:** Moved to Appendix A
- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
New methods, or access to QR code for banners, trucks, etc.	6/2026	\$5,000	IN PROGRESS
Increase social media posts about ongoing District operations and board functions	12/2026	\$5,000	IN PROGRESS
<u>Develop plan to update Educational Materials</u>	<u>12/2026</u>		<u>IN PROGRESS</u>
Publish 2-3 ops eds or ad placements on operations, innovations, staff highlights, Rainy Season Preps.	Annually		Due December
Update Homeowner's Guide	01/2027	\$5,000	IN PROGRESS
Hold Annual Open House every April	Annually	\$10,000	Complete 2026
Review website functionality and look.	5/2028		IN PROGRESS

Develop plan to update Educational Materials	12/2026		IN PROGRESS
Review booth design for festivals to make them more educational and interactive to include Mojito the Mosquito	Annually		

- **GOAL: Increase mosquito knowledge and awareness among school-aged children and young adults through educational programs.**
- **STRATEGY:** Creation of a more robust school and home-based education program for children and young adults.
- **COMPLETED OBJECTIVES:** Moved to Appendix A
- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Update curriculum for school-aged children.	7/2026		IN PROGRESS
Develop fiction vs. truth guide	12/2026		
Develop an interactive education center on keymosquito.org for teachers/students.	3/2027		IN PROGRESS

5. PRIORITY AREA: Operational Safety Practices

- **GOAL: Reduce work related injuries through safety awareness.**
- **STRATEGY:** Create an increase in safety awareness throughout the district.
- **COMPLETED OBJECTIVES:** Moved to Appendix A
- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Annual Review of District Hurricane Plan	Annually		Complete 2026
Review Annual Training Requirements	12/2026	NA	Annual

- **GOAL:** Reduce work related injuries by developing a proactive safety system.

- **STRATEGY:** Develop safety reporting and review protocol for near miss accidents.
- **COMPLETED OBJECTIVES:** Moved to Appendix A
- **CONTINUED OBJECTIVES:**
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Objective	Goal Date	Budget	Results
Revisit system annually to ensure capturing pertinent information.	Annually	NA	Complete 2026

- **GOAL:** Reduce work related injuries by further developing a safety inspection program.

- **STRATEGY:** Enhance the current random vehicle and building inspection program to create consistency and include a standard reward program.
- **COMPLETED OBJECTIVES:** Moved to Appendix A
- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Revisit reporting system annually to ensure capturing pertinent information.	Annually	NA	Complete 2026

- **GOAL:** Determine the effectiveness of new implementations over the past 3 years.

- **STRATEGY:** Implement review procedures to determine if new programs have reduced injuries, increased awareness, and created effective reporting procedures and survey employees on safety awareness.
- **COMPLETED OBJECTIVES:** Moved to Appendix A

- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Develop assessment tools to properly analyze reported injuries.	6/2026	NA	IN PROGRESS

- **GOAL: Increase capacity and reach for safety training throughout all areas of the District**

- **STRATEGY:** Increase safety training through remote learning opportunities and easy access to employee portal throughout the District.

- **COMPLETED OBJECTIVES:** Moved to Appendix A

- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Work with IT to develop a portal format	6/2026		IN PROGRESS
Introduce trial portal to test group	12/2026		
Launch portal	3/2027		

- **GOAL: Increase safety awareness through audits and software implementation to develop more comprehensive safety awareness.**

- **STRATEGY:** Implement routine safety audits as well as software to assist in tracking, alerts and maintenance.

- **COMPLETED OBJECTIVES:** Moved to Appendix A

- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Conduct operational safety audits	10/2026		Completed Monthly
Annual PPE evaluation audit	10/2026		Annually
Conduct external safety audit of flight and maintenance.	12/2026	\$5,000	Budget FY26-27

6. PRIORITY AREA: Use of Technology to Maximize Resources and Increase Efficiencies

- **GOAL:** Utilize available technology to identify remote indicator sites.
 - **STRATEGY:** Use of trail cameras in remote areas to identify when water table rises enough to produce mosquitoes giving inspectors up-to-date information on remote sites.
 - **COMPLETED OBJECTIVES:** Moved to Appendix A
 - **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Research potential tidal measuring tools to assist in remote information collected.	12/2026	\$5,000	IN PROGRESS
Research remote rain sensors.	12/2026	\$10,000	IN PROGRESS

- **GOAL:** Utilize UAS within the District for larvicide treatments.
 - **STRATEGY:** Remain up to date on UAS regulations and District program.
 - **COMPLETED OBJECTIVES:** Moved to Appendix A
 - **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Analyze feasibility of in-house drone program	Annually		IN PROGRESS
Monitor ongoing legislative priorities	Ongoing		

- **GOAL:** Determine utilization of the BG Auto Counter to replace landing rate counts conducted daily.
 - **STRATEGY:** Continue working with BioGents Corporation on the BG Auto Counter.
 - **COMPLETED OBJECTIVES:** Moved to Appendix A

▪ **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Compare landing rate counts with BG Auto Counter.	3/2026		Published*
Determine if landing rate counts can be reduced with use of BG Auto Counter.	11/2027		IN PROGRESS

* Pruszynski, C.A., H.L. Murray, L.J. Hribar. 2025. Comparing human landing rate counts with BG Counter 2 collection in the Florida Keys. Journal of the Florida Mosquito Control Association, 72: 85-88.

• **GOAL: Increase operational awareness of all District truck operators.**

- **STRATEGY:** Develop mapping systems for ground treatment trucks and inspector vehicles to alert them of areas of concern.
- **OBJECTIVES:**

Objective	Goal Date	Budget	Results
Research various vendor mapping capabilities.	12/2026	\$1,000	IN PROGRESS
Submit bids/proposals for budgeting purposes.	5/2026		COMPLETE

• **GOAL:** Utilize available mapping systems to identify potential saltmarsh mosquito habitats.

- **STRATEGY:** Use of LiDAR mapping to establish database of potential production sites.

▪ **OBJECTIVES:**

Objective	Goal Date	Budget	Results
<u>Use of publicly available Army Corps of Engineers Mapping</u>	<u>4/30/2026</u>	<u>NA</u>	<u>COMPLETED</u>
<u>Analyze DEP LiDAR data</u>	<u>9/2026</u>	<u>NA</u>	
<u>Determine Methods for Future Data Gathering</u>	<u>12/2026</u>	<u>NA</u>	

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7. PRIORITY AREA: Employee Retention and Health Initiatives

- **GOAL:** Develop a compensation policy and retention strategies that reward employees for high-level performance that reach District goals.

- **STRATEGY:** Evaluation of salary ranges and alignment of the ranges with the expectations established in the job description as well as streamlining the evaluation process.
- **COMPLETED OBJECTIVES:** Moved to Appendix A
- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Research and expand training opportunities for staff	5/2026	NA	<u>IN PROGRESS</u>
Evaluation of organizational chart when vacancies occur	On Going	NA	
Annual open enrollment for Retiree's and implement virtual assistant benefit guide	10/2026	NA	
In-house salary survey completed and presented to the board of commissioners.	7/2027	NA	
Digitize retiree and active employee files.	1/2030	\$15,000	

- **STRATEGY:** Increase interdepartmental communication and team building throughout the District.
- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Develop plan for semi-annual team building activities at each location	9/2026		
Research app-based communication within District	10 5/2026		IN PROGRESS

- **GOAL:** Develop a sustainable benefits plan that allows the District to continue to provide industry leading benefits that provide and encourage District employees to participate in their wellbeing.
- **STRATEGY:** Meet with external partners to examine current benefits and evaluate future benefits with current trends.
- **COMPLETED OBJECTIVES:** Moved to Appendix A

▪ **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Review, solicit and collect benefit costs and present to board.	08/2026	NA	
Bid process completed for medical, dental and vision.	08/2026	NA	
Comparative analysis of benefits at similar agencies	12/2026	N/A	
Review leave policies and research cost savings of a PTO only policy	12/2026	TBD	
Review of EAP & Health Initiatives	12/2026	N/A	

- **GOAL:** Develop a comprehensive policy and strategies to enhance housing opportunities for District employees.

- **STRATEGY:** Meet with external partners, particularly local government partners to discuss potential solutions for the current affordable housing crisis.

• **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Annual review of other local entities policies and partnerships for affordable housing.	Annually	NA	

8. PRIORITY AREA: Capital Projects

- **GOAL:** Maximize aerial fleet capacity and efficiency.
 - **STRATEGY:** Complete an extensive cost-benefit analysis in looking at aircraft use, treatment capacity and maintenance to determine future fleet needs.

- **COMPLETED OBJECTIVES:** Moved to Appendix A
- **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Surplus 1 LongRanger	1/2027	NA	\$800,000
Implement 4 th Airbus H125 into service	1/2027	NA	Fleet replacement plan completed.
Decision on Last LongRanger	10/2027	NA	

- **GOAL:** Increase efficiency of aerial adulticide treatments.
 - **STRATEGY:** Look at implementation of new technology to better target mosquitoes during peak flight time.
 - **COMPLETED OBJECTIVES:** Moved to Appendix A
 - **CONTINUED OBJECTIVES:**

Objective	Goal Date	Budget	Results
Recurrent NVG Training	Annually	\$7,000	Complete 2026
Research nozzle technology that can increase our dispersion height.	Annually		
Droplet testing at 200’.	4/2027	\$10,000	

Additional Future Capital Projects

Project	Cost Estimate	Year Projected
Aviation Office Build Out	\$40,000	FY26-27
Lift for Aviation Vehicles (MK)	\$30,000	FY26-27
New Storage Building (UK) – A1 Misters, BG Counters, Etc.	Slab Building Researching	2026 2028FY27-28
Aviation Office Build Out	\$40,000	FY26-27
Lift for Aviation Vehicles (MK)	\$30,000	FY26-27
Hangar Insulation (MK)	\$20,000	2027 FY27-28

Roof Chem Room/Auto Shop (MK)	\$120,000	FY28-29 2028
Replace all Gutters Gutter Replacement (MK)	\$30,000	FY28-29 2028
Two new larvicide trailers	\$65,000	FY28-29 2028
Four Helicopter Dollies	\$100,000	FY28-29
Roof (Silicone Repair) (UK)	Researching	2029 FY28-29
<u>Utility Vehicles</u>	<u>\$50,000</u>	<u>FY28-29</u>
Main Office Building Replacement (LK)	\$5,000,000	2030 FY30-31
Hangar Door – Manual Open (MK)	\$1,500,000	FY30-31 2030
Replace Unleaded Fuel Farm (MK)	\$70,000	FY30-31 2030
Replace Unleaded Fuel Farm (UK)	\$80,000	FY31-32 2035
Permanent Carports w/Solar Panels (ALL)	Researching	TBD
Install Dry Ice Machine (MK)	\$75,000	TBD
Update Aerial Fleet	TBD 710, 720 (\$16M)	2035 FY40-41
<u>Update Aerial Fleet</u>	<u>730 (\$8M)</u>	<u>FY43-44</u>
<u>Update Aerial Fleet</u>	<u>740 (\$8M)</u>	<u>FY46-47</u>

APPENDIX A: HISTORICAL PRIORITY AREAS, GOALS AND OBJECTIVE TIMELINES

GOALS AND OBJECTIVES		PERSON RESPONSIBLE	PRODUCT	DEADLINE	STATUS
PRIORITY AREA: Pesticide Resistance					
GOAL	Understand the potential and causes of pesticide resistant populations of mosquitoes in Monroe County.				
	Have a plan in place for testing mosquito populations from each island	Director of Research		8/2017	✓
	Begin testing mosquito populations for resistance to current adulticide products	Director of Research		10/2017	✓
	Comparison of results to known susceptible colonies	Director of Research		12/2019	✓
GOAL	Continuation of testing of newly available products for alternative adulticides and larvicides to be used in areas of resistant mosquito populations.				
	Contact with vendors of major providers updated (ongoing)	Director of Research		9/2017	✓
	Bottle bioassays with new products completed	Director of Research		Annually	✓
	Cage trials completed with new products	Director of Research		Annually	✓
	New products identified for upcoming season	Director of Research		3/2023	✓
	Cage trials with ReMoaTri	Director of Research		5/2023	✓
PRIORITY AREA: Domestic Mosquito Control Practices for Invasive Mosquitoes					
GOAL	Determine utility of Wolbachia-infected mosquitoes for control of Aedes aegypti in Monroe County.				
	Complete testing <i>Wolbachia</i> -infected mosquitoes on Stock Island.	Director of Research		8/2017	✓
	Complete assessment of the initial trial of	Director of Research		12/2017	✓

	<i>Wolbachia</i> -infected mosquitoes.				
GOAL	Determine utility of genetically modified mosquitoes for control of <i>Aedes aegypti</i> in Monroe County.				
	Obtain regulatory approval (EPA/FDACS) for Exper. Use Permit.	Director of Research		6/2020	✓
	Obtain board approval for trials.	Director of Research		8/2020	✓
	Complete initial testing.	Director of Research		12/2021	✓
	Complete 2 nd year testing.	Director of Research		12/2022	✓
	Complete 3 rd year testing.	Director of Research		12/2023	✓
	Determine potential effects of FKMCD larvicides on larval development	Director of Research		2/2025	✓
GOAL	To obtain better control of disease vector mosquito populations.				
	Have a plan in place for smaller field areas or the potential of “domestic only” inspectors.	Director of Operations		12/2020	✓
GOAL	Determine the efficacy of barrier treatments applied around homes and businesses for control of <i>Aedes aegypti</i> and <i>Aedes albopictus</i>.				
	Perform bottle bioassays using bifenthrin, deltamethrin, and tau-fluvalinate for <i>Ae. aegypti</i>	Director of Research		12/2020	✓
GOAL	Determine the efficacy of ground Vectobac WDG treatments in neighborhoods in comparison to aerial applications.				
	Procure initial ground equipment.	Director of Operations		12/2017	✓
	Complete multiple applications by ground and air in response to rainfall and/or suspect disease cases.	Director of Operations		8/2018	✓
	Analyze trap and larval data for efficacy.	Director of Operations		4/2019	✓

	Set treatment thresholds for use of ground and aerial WDG treatments.	Director of Operations		5/2019	✓
	Create routes for routine treatment throughout each area.	Director of Operations		4/2022	✓
	Hire and train on-call drivers for ground WDG treatments.	Director of Operations		6/2022	✓
GOAL	Determine utility of specialized traps for the control of Aedes aegypti in Monroe County.				
	Place acoustic larvicide traps in the field.	Director of Research		5/2022	✓
	Place In2Care traps in the field.	Director of Research		4/2023	✓
GOAL	Identify important domestic mosquito control harborage areas to better target operations.				
	Create list of major Ae. aegypti hotspots.	Director of Operations		3/2022	✓
	List all homeowners associations in the Florida Keys.	Director of Operations		3/2022	✓
	Itemize list of potential control measures for each area.	Director of Operations		3/2022	✓
	Evaluate areas to conduct special trapping studies.	Director of Operations		4/2022	✓
	Conduct Tire Amnesty Day	Director of Operations		2/2023	✓
	Conduct Tire Amnesty Day	Director of Operations		2/2026	✓
	Define hotspots and develop plan to share locations with staff	Director of Operations		3/2026	✓
PRIORITY AREA: Increase Environmental Sensitivity					
GOAL	Transition to high efficiency vehicles that are more duty-specific.				
	Establish which vehicles are due for replacement.	Director of Operations		Ongoing	✓
	Research current market for viable replacements.	Director of Operations		10/2017	✓

	Create a plan for each vehicle.	Director of Operations		12/2017	✓
	Obtain smaller, more fuel-efficient vehicles.	Director of Operations		12/2019	✓
GOAL	Transition to electric ULV fog machines.				
	Establish a phase out timeline for current ground fogging equipment.	Director of Operations		11/2017	✓
	Obtain quote for new equipment.	Director of Operations		12/2017	✓
	Procure 3 electric machines (one for each location).	Director of Operations		4/2018	✓
	Procure additional equipment according to plan.	Director of Operations		Ongoing	✓
GOAL	Increase efficiency of vehicle use throughout the District.				
	Research potential multi-function trucks (WDG/ULV/inspector)	Director of Operations		6/2024	✓
	Put plan together for fleet operations.	Director of Operations		8/2024	✓
	Multiuse vehicles 2 units	Director of Operations		6/2025	✓
	Maintain Vehicle Replacement List	Director of Operations		6/2026	✓
GOAL	Go paperless throughout the District to increase efficiency.				
	Complete network filing system re-vamp.	Director of Operations		1/2018, 12/2020	✓
	Complete digital forms.	Director of Operations		3/2018	✓
	Print only items that need signature	Director of Operations		5/2018	✓
PRIORITY AREA: Public Awareness of Mosquito Control Practices					
GOAL	Making members of the community a more active part of our mosquito control efforts				

	Beta version of smart phone app developed.	PEIO		2/2018	✓
	Testing of beta version completed.	PEIO		3/2018	✓
	Final version of app completed and incorporated.	PEIO		7/2018	✓
GOAL	Increasing community awareness of what makes up an effective mosquito control program.				
	Developed plan for quarterly sweeps in different neighborhoods throughout the Keys.	Director of Operations		2/2018	✓
	Educational materials updated.	PEIO		2/2018	✓
	Updated Homeowner's Guide DVD.	PEIO		1/2019	✓
	Hold Annual Open House every April	PEIO		4/2026	✓
GOAL	Increase mosquito knowledge and awareness among school-aged children and young adults through educational programs.				
	Guest lecture centered around Oxitec Ae. aegypti control and operations.	PEIO		12/2020	✓
	Teach classes on mosquito control in local schools.	Educational Coordinator		4/2026	✓
GOAL	Better understand public knowledge and customer service.				
	Finalize Public Survey survey questions.	PEIO		6/2025	✓
	Plan for information gathering completed.	PEIO		6/2025	✓
	Disseminate survey.	PEIO		7/2025	✓
	Compile results.	PEIO		7/2025	✓
PRIORITY AREA: Operational Safety Practices					
GOAL	Reduce work related injuries through safety awareness.				

	Determine common accidents over past 3 years.	Safety Coordinator		12/2017	✓
	Develop and implement monthly safety message plan.	Safety Coordinator		5/2018	✓
	Meet with program Directors to determine best method of training.	Safety Coordinator		6/2021	✓
	Create a Safety Committee with representatives from each location that meets quarterly.	Safety Coordinator		1/2026	✓
	Determine common accidents over past 3 years and conduct quarterly evaluation	Safety Coordinator		1/2026	✓
	Annual Review of District Hurricane Plan	Safety Coordinator		6/2026	✓
GOAL	Reduce work related injuries by developing a proactive safety system.				
	Determine a method of reporting near miss accidents.	Safety Coordinator		8/2018	✓
	Develop incident review procedures.	Safety Coordinator		11/2018	✓
	Implement near miss incident program.	Safety Coordinator		1/2019	✓
	Create Digital Forms & Checklist	Safety Coordinator		2/2026	✓
GOAL	Reduce work related injuries by further developing a safety inspection program.				
	Create an inspection schedule with input of focus groups.	Safety Coordinator		4/2019	✓
	Create departmental inspection forms.	Safety Coordinator		8/2019	✓
	Develop standard reward program.	Safety Coordinator		11/2019	✓
	Implement inspection program.	Safety Coordinator		2/2020	✓
	Create robust building inspection form.	Safety Coordinator		10/2022	✓
GOAL	Determine the effectiveness of new implementations over the past 3 years.				

	Employee safety survey to review effectiveness of the safety program.	Safety Coordinator		1/2020	✓
	Develop reportable injury tracking system.	Safety Coordinator		1/2021	✓
	Employee safety survey to review the effectiveness of the safety program.	Safety Coordinator		9/2025	✓
GOAL	Increase capacity and reach of safety training throughout all areas of the District				
	Research alternative remote learning opportunities for field staff.	Safety Coordinator		3/2023	✓
	Meet with program Directors to discuss remote learning alternatives.	Safety Coordinator		5/2023	✓
	Test remote learning alternatives.	Safety Coordinator		11/2023	✓
	Implement remote learning.	Safety Coordinator		1/2024	✓
	Determine departmental training protocol based on departmental needs	Safety Coordinator		9/2025	✓
	Develop short-course training protocol for departments	Safety Coordinator		9/2025	✓
	Develop trial portal	Safety Coordinator		6/2026	✓
GOAL	Increase safety awareness through audits and software implementation to develop more comprehensive safety awareness.				
	Complete external safety audit.	Safety Coordinator		12/2018	✓
	Complete update of flight operations manual and maintenance procedures manual.	Safety Coordinator		10/2019	✓
	Implement full maintenance and flight operations tracking.	Safety Coordinator		6/2020	✓
PRIORITY AREA: Use of Technology to Maximize Resources and Increase Efficiencies					

GOAL	Utilize available technology to identify remote indicator sites.				
	Identify and prioritize all larval production sites.	Director of Operations		12/2017	✓
	Purchase and set cameras in priority areas.	Director of Operations		6/2018	✓
	Determine if area coverage is accurate and sufficient.	Director of Operations		11/2018	✓
	Set up buying/replacement schedule.	Director of Operations		3/2019	✓
	Camera placement and usage protocol established.	Director of Operations		5/2019	✓
GOAL	Become more precise when treating larvicide areas.				
	Train all inspectors on use of red/blue dot feature in Fieldseeker.	Director of Operations		12/2018	✓
	Implement policy on utilization of this feature to determine polygons and missed areas.	Director of Operations		4/2018	✓
	Follow up meetings w/ground and aerial teams after all larvicide treatments.	Director of Operations		10/2018	✓
GOAL	Expand the use of Remote Piloted Aircraft (RPA) throughout the District in surveillance and possible treatment.				
	Identify lead employees.	Director of Operations		11/2017	✓
	FAA certificate of authorization.	Director of Operations		5/2018	✓
	Aerial applicators licenses.	Director of Operations		3/2019	✓
GOAL	Determine utilization of the BG Auto Counter to replace landing rate counts conducted on a daily basis.				
	Determine overall accuracy of trap.	Director of Research		12/2020	✓
	Complete cost/benefit analysis of trap utilization.	Director of Research		12/2021	✓

	Develop procurement plan.	Director of Research		5/2021	✓
	Implement procurement plan.	Director of Research		10/2021	✓
	Develop and implement hurricane plan for traps.	Director of Research		10/2022	✓
PRIORITY AREA: Employee Retention and Health Initiatives					
GOAL	Develop a compensation policy and retention strategies that reward employees for high-level performance that reach District goals.				
	Meet with supervisors to ensure accurate job descriptions.	Director of HR		8/2017	✓
	Interview employees re: job descriptions.	Director of HR		10/2017	✓
	Finalize job descriptions.	Director of HR		12/2018	✓
	Conduct salary survey to include local government agencies and other MCDs.	Director of HR		6/2021	✓
	Board resolution to complete salary surveys every three years.	Director of HR		7/2021	✓
	Transition employee evaluations from paper to digital.	Director of HR		1/2021	✓
	Implementation of salary exempt positions.	Director of HR		4/2022	✓
	Review employee longevity policy	Director of HR		4/2026	✓
	Include FKMCD on housing discussions with the county	Director of HR		3/2026	✓
GOAL	Develop a sustainable benefits plan that allows the District to continue to provide industry leading benefits that provide and encourage District employees to participate in their wellbeing.				
	Meet with external partners and evaluate District's benefit package.	Director of HR		7/2018	✓
	Collect and evaluate employee benefit utilization information.	Director of HR		8/2019	✓

	Collect and evaluate marketplace and industry specific trends.	Director of HR		8/2019	✓
	Compile collected data and report to Executive Director.	Director of HR		8/2019	✓
	Present a benefit policy for board approval.	Director of HR		8/2019	✓
	Begin selecting external partners to start developing benefits packages.	Director of HR		3/2020	✓
	Establish monthly meeting with partners.	Director of HR		3/2020	✓
PRIORITY AREA: Capital Projects					
GOAL	Maximize aerial fleet capacity and efficiency.				
	Complete use analysis of aerial fleet including missions flown, dates, capacity, etc...	Director of Aerial		5/2018	✓
	Complete maintenance cost projection per aircraft	Director of Aerial		12/2017	✓
	Complete cost/benefit analysis for fleet	Director of Aerial		5/2018	✓
	Complete future plan direction and present to Executive Director	Director of Aerial		6/2018	✓
	Procure 2 Airbus H125	Director of Aerial		7/2020	✓
	Surplus 2 Bell Jet Rangers	Director of Aerial		12/2021	✓
	Complete use analysis of H125 aircraft and present to board	Director of Aerial		4/2022	✓
	Procure 3 rd Airbus H125	Director of Aerial		10/2022	✓
	Surplus 1 st Islander	Director of Aerial		8/2023	✓
	Implement 3 rd Airbus H125 into service	Director of Aerial		10/2023	✓

	Surplus 2 nd Islander	Director of Aerial		2/2025	✓
	Procure 4 th Airbus H125	Director of Aerial		10/2026	✓
GOAL	Increase efficiency of aerial adulticide treatments.				
	Research night vision goggle (NVG) and night time spray usage possibilities.	Director of Aerial		11/2022	✓
GOAL	Additional Future Capital Projects				
	Hangar Roof Replacement (MK)	Director of Aerial	\$300,000	2024	✓
	Exterior Paint (UK)	UK Supervisor	\$12,120	5/2025	✓
	Fence replacement (UK)	UK Supervisor	\$25,000	3/2025	✓
	Two Utility Vehicles	Mechanic Supervisor	\$50,000	7/2026	✓
PRIORITY AREA: Lower Keys Operational Facility					
GOAL	Complete Lower Keys Operational Facility on Big Coppitt Key.				
	Modular permit acquired.	Executive Director	Permit acquired.	9/2017	✓
	Move into modular offices.	Executive Director	Move completed.	11/2017	✓
	Substantial completion of maintenance building.	Executive Director		3/6/2018	✓
	Final completion of maintenance building.	Executive Director		4/5/2018	✓

APPENDIX B: COMPLETED PUBLICATIONS

Pesticide Resistance:

- Hribar, L.J. and H.L. Murray. 2019. Toxicity of naled and eugenol to mosquito larvae, 2018. *Arthropod Management Tests*, 44. doi: 10.1093/amt/tsz016.
- Hribar, L.J. 2020. Increased water hardness in catch basins treated with spinosad (Natular® XRT) extended release tablets. *Journal of the Florida Mosquito Control Association*, 67: 60-63.
- Pruszynski, C.A. 2022. Laboratory bioassays to determine methoprene susceptibility in *Aedes aegypti* populations in the Florida Keys, 2021. *Arthropod Management Tests*: 47(1). <https://doi.org/10.1093/amt/tsac087>
- Scott, M.L., L.J. Hribar, A.L. Leal, & J.C. McAllister. 2021. Characterization of pyrethroid resistance mechanisms in *Aedes aegypti* from the Florida Keys. *American Journal of Tropical Medicine and Hygiene*, 104: 1111-1122.
- Hribar, L.J. and H.L. Murray. 2019. Toxicity of tau-fluvalinate, lambda-cyhalothrin, and alpha-cypermethrin to *Aedes aegypti*, 2019. *Arthropod Management Tests*, 44. doi: 10.1093/amt/tsz077.
- Murray, H.L. & L.J. Hribar. 2024. Resistance and inhibitor testing on *Aedes aegypti* (Linnaeus) (Culicidae: Diptera) populations in the Florida Keys. *Journal of Vector Ecology*, 49: 53-63.
- Hribar, L.J. 2024. Preliminary evaluation of toxicity of essential oils to *Aedes taeniorhynchus*. *Journal of the Florida Mosquito Control Association*, 71: 100.
- Hribar, L.J. 2025. Preliminary evaluation of toxicity of two essential oils to *Aedes taeniorhynchus* larvae. *Journal of the Florida Mosquito Control Association*, 72: 92.
- Hribar, L.J. 2025. Adulticide applications compared. *Wing Beats*, 36(2): 34, 36.

Domestic Mosquito Control Practices for Invasive Mosquitoes:

- Murray, H.L., C.A. Pruszynski, & L.J. Hribar. 2021. Ground applications of Vectobac® WDG with A1 Super Duty Mist Sprayer® and Micronair® AU5000 Atomizer for suppression of *Aedes aegypti* populations in the Florida Keys. *Journal of the American Mosquito Control Association*, 37: 271-279.
- Pruszynski, C.A., L.J. Hribar, R. Mickle, & A.L. Leal. 2017. A large scale, biorational approach using *Bacillus thuringiensis israelensis* (AM65-52 strain) for managing *Aedes aegypti* populations to prevent dengue, chikungunya, and Zika transmission. *PLoS ONE*, 12(2): 1-17. e0170079. doi:10.1371/journal.pone.0170079
- Pruszynski, C.A., E.A. Wirsching, S.E. Faucett, L.J. Hribar, and A.L. Leal. 2026. Field evaluation of wide-area larvicide spraying effects on *Aedes aegypti* larvae in Oxitec release boxes. *Journal of the American Mosquito Control Association*, 42: 174-179..

Use of Technology to Maximize Resources and Increase Efficiencies:

- Pruszyński, C. 2016. "The BG Counter: A new mosquito trap that remotely measures mosquito density in real time." *Wing Beats*, 27: 13-18.
- Pruszyński, C. 2021. "Using the BG Counter in the Florida Keys." Florida Mosquito Control Association Annual Meeting. November 12, 2021.
- Murray, H., A. Loftus, C. Pruszyński. 2025. Remote camera trapping for mosquito control. *Wing Beats*, 36: 24-28.
- Pruszyński, C.A., H.L. Murray, L.J. Hribar. 2025. Comparing human landing rate counts with BG Counter 2 collection in the Florida Keys. *Journal of the Florida Mosquito Control Association*, 72: 85-88.
- Hribar, L.J., H.L. Murray, and C.A. Pruszyński. Parity and blood-fed status of *Aedes taeniorhynchus* do not differ between human landing rate counts and BG Counter 2 traps in the Florida Keys. *Journal of the Florida Mosquito Control Association*, 73: 61-63.

Data Publications:

- Boehmler, M., H.L. Murray, D.J. DeMay, A.N. Rogers, and L.J. Hribar. 2023. Dataset for mosquitoes (Diptera, Culicidae) from State Route 905-Mile Marker 2, Key Largo, Monroe County, Florida USA. *Research Ideas and Outcomes (RIO)*, 9: e101286.
- Boehmler, M.B., D.J. DeMay, A.N. Rogers, C.A. Pruszyński, H.L. Murray, and L.J. Hribar. 2023. Dataset for mosquitoes (Diptera, Culicidae) from Gun Club Road, Key Largo, Monroe County, Florida USA. *Research Ideas and Outcomes (RIO)*, 9: e99607.

Item 12d

Resolution 2026-15

ITB 2026-04

Surplus

Equipment

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT
RESOLUTION NO. 2026-15**

A RESOLUTION OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT, APPROVING THE RECOMMENDATION AND BID AWARDS OF THE ITB 2026-04 EVALUATION COMMITTEE FOR DISPOSITION OF SURPLUS EQUIPMENT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on April 22, 2026, the District issued an Invitation to Bid (ITB 2026-04) to solicit bids for a variety of surplus equipment; and

WHEREAS, the District Bid Opening Committee (the "Committee") was established to review responsive bids and make a recommendation to the Commission for the selection of the highest bidders for surplus equipment; and

WHEREAS, an evaluation by the Florida Keys Mosquito Control District Bid Opening Committee has been conducted and the bid recommendation and tabulations is attached hereto as Exhibit "A"; and

WHEREAS, the Committee deemed Mufmarr Wiggins to be the successful bidder for Asset Number 2531 (2004 Ford F-250) and Asset Number 2834 (2008 Ford F-150); and

WHEREAS, the Committee deemed Insight Auctioneers & Sales to be the successful bidder for Asset Number 2832 (2008 Ford F-150), Asset Number 2833 (2008 Ford F-150), Asset Number 2836 (2008 Ford F-150), Asset Number 2874 (2009 Ford F-150), Asset Number 2876 (2009 Ford F-150), Asset Number 2877 (200 Ford F-150), and Asset Number 2941 (2010 Ford Ranger); and

WHEREAS, the Committee deemed Tony Mitchell to be the successful bidder for Asset Number 2994 (2014 Peterson Boat Trailer); and

WHEREAS, the Committee recommends the Commission approve the award of ITB 2026-04; and

WHEREAS, the Committee recommends Asset Numbers 2622, 2896, and 3171 be otherwise disposed at the discretion of the Executive Director, as set forth in Exhibit "A"; and

WHEREAS, the Commission finds that approval of the award of ITB 2026-04 to Mufmarr Wiggins, Insight Auctioneers & Sales, and Tony Mitchell is in the best interest of the District.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT OF MONROE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Recitals. The above recitals are true and correct and incorporated into this Resolution by this Reference.

Section 2. Approval of Selection. The Commission hereby approves the award of ITB 2026-04 to Mufmarr Wiggins, Insight Auctioneers & Sales, and Tony Mitchell.

Section 3. Effective Date. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 16th day of June 2026.

District 1 – Commissioner Jill Cranney	Yes_____	No_____
District 2 – Chair Phil Goodman	Yes_____	No_____
District 3 – Commissioner Brandon Pinder	Yes_____	No_____
District 4 – Vice Chair Stanley M. Zuba	Yes_____	No_____
District 5 – Commissioner Bette Brown	Yes_____	No_____

ATTEST:

FLORIDA KEYS MOSQUITO CONTROL DISTRICT

Andrea Leal, Executive Director

Date

Chairman Phil Goodman

Date

EXHIBIT A



FLORIDA KEYS

MOSQUITO CONTROL DISTRICT

Board of Commissioners

Phil Goodman, Chairman
 Stanley Zuba, Vice Chairman
 Bette Brown, Secretary/Treasurer
 Jill Cranney
 Brandon Pinder

Executive Director
 Andrea Leal

18 Aquamarine Drive
 Key West, FL 33040

Telephone: (305) 292-7190
 FAX: (305) 292-7199

www.keysmosquito.org

June 16, 2026

To: Board of Commissioners
 Florida Keys Mosquito Control District

From: Lauren Bouchard, Director of Finance *Lauren Bouchard*

Through: Andrea L. Leal, Executive Director

Subject: Bid Opening Committee Recommendations for ITB 2026-04

On May 21, 2026, the FKMCD Bid Opening Committee met to open bids for surplus equipment. The committee consisted of Executive Director Andrea Leal, Director of Operations Mikki Coss, Mechanic Supervisor Roberto Alvarenga, Purchasing Agent Rene' Skelly, and me. Rochele Miller was present to handle recording of the bid opening. No other employees or members of the public were in attendance.

ITB 2026-04 Surplus Equipment

The committee unanimously recommends that the numbered assets or detailed items below be sold to the following bidders:

Mufmarr Wiggins	
Asset Number 2531 (2004 Ford F-250)	\$ 3,607.85
Asset Number 2834 (2008 Ford F-150)	\$ 1,625.31
Insight Auctioneers & Sales	
Asset Number 2832 (2008 Ford F-150)	\$ 1,597.00
Asset Number 2833 (2008 Ford F-150)	\$ 1,597.00
Asset Number 2836 (2008 Ford F-150)	\$ 1,597.00
Asset Number 2874 (2009 Ford F-150)	\$ 1,597.00
Asset Number 2876 (2009 Ford F-150)	\$ 997.00
Asset Number 2877 (2009 Ford F-150)	\$ 1,597.00
Asset Number 2941 (2010 Ford Ranger)	\$ 1,597.00
Tony Mitchell	
Asset Number 2994 (2014 Peterson Boat Trailer)	\$ 100.00

The committee recommends that the remaining items that received no bids be disposed of at the Director's discretion.

FLORIDA KEYS MOSQUITO CONTROL DISTRICT

ITB 2026-04 - SURPLUS EQUIPMENT

BID TABULATION

Thursday, May 21st, 2026, 10:00AM

PRESENT WERE:

Andrea Leal, Executive Director *AL*
 Mikki Coss, Director of Operations *MC*
 Lauren Bouchard, Director of Finance *LB*
 Roberto Alvarenga, Mechanic Supervisor *RA*
 Rene' Skelly, Purchasing Agent *RS*
 Rochele Miller, Executive/HR Assistant (recording)

ITB 2026-04 - SURPLUS EQUIPMENT

**Estimated Current Value was determined by FKMCD employees, not hired professional.*

PROPERTY #	Item/Description	Condition	Estimated Value*	Mufmarr Wiggins	Overseas Motor Sales Inc.	Insight Auctioneers	Tony Mitchell
2531	2004 Ford F250 5.4L Truck 314 VIN 1FTNX21L54EB67484 ODO 68,703, Runs	Fair	\$7,000	\$3,607.85		\$ 1,597.00	\$1,650.00
2832	2008 Ford F150 4.2L Truck 400 VIN 1FTRF12238KD60356 ODO 67,367, Runs, Rusty	Fair	\$3,000	\$ 125.68	\$ 759.00	\$ 1,597.00	\$1,195.00
2833	2008 Ford F150 4.2L Truck 398 VIN 1FTRF12278KD60358 ODO 46,032, Runs, Rusty	Fair	\$3,000	\$ 125.67	\$ 109.00	\$ 1,597.00	\$1,195.00
2834	2008 Ford F150 4.2L Truck 397 VIN 1FTRF12298KD60359 ODO 99,020, Runs	Fair	\$3,000	\$1,625.31		\$ 1,597.00	\$1,275.00
2836	2008 Ford F150 4.2L Truck 394 VIN 1FTRF12278KD60361 ODO 31,144, Runs	Fair	\$3,000	\$1,265.85	\$ 109.00	\$ 1,597.00	\$1,450.00
2874	2009 Ford F150 4.6L Truck 406 VIN 1FTRF12W79KB35880 ODO 41,215, Runs	Fair	\$3,000	\$ 125.66	\$ 109.00	\$ 1,597.00	\$1,375.00
2876	2009 Ford F150 4.6L Truck 410 VIN 1FTRF12W49KB35884 ODO 169,323, Runs, Rusty	Fair	\$2,000	\$ 325.65		\$ 997.00	\$ 775.00
2877	2009 Ford F150 4.6L Truck 407 VIN 1FTRF12W99KB35881 ODO 90,029, Runs, Rusty	Fair	\$5,000	\$ 125.78	\$ 1,400.00	\$ 1,597.00	\$1,075.00
2941	2010 Ford Ranger 2.3L Truck 436 VIN 1FTKR1AD3APA49658 ODO 75,057 Runs, Rusty	Fair	\$6,000	\$ 125.88		\$ 1,597.00	\$1,475.00
2622	Cole Parmer Instrument Co, Freezer Model ULT350-5-A31, Does not work	Poor	\$0	NO BID			
2896	Clarke Grizzly OHV Smartflow GPS Unit. SN 102365, Works	Fair	\$800	NO BID			
2994	2014 Peterson Boat Trailer VIN 1P9BB181XET665103	Poor	\$500				\$ 100.00
3171	A1 Super Duty 55 Mist Sprayer SN SDX-100-6-1163	Poor	\$500	NO BID			

COMMITTEE RECOMMENDATION:

The Bid Committee unanimously recommends that all items be sold to the highest bidder and any remaining items be sold or disposed of at the Director's discretion.





Item 12e

Approval to
allocate additional
funds for A&P
Mechanic
Contract Services

Item 12f

Set the
Tentative
Budget and
Final Budget
Hearing Dates

September-2026						
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			

-  Monroe County School Board & BOCC Meetings
-  Holiday
-  Open Dates
-  Final Hearing Date