

Anastasia Mosquito
Control District
of St. Johns County



District Board Meeting
APRIL 11, 2019
Thursday at
5:00 P.M



**ANASTASIA MOSQUITO CONTROL DISTRICT
ST. JOHNS COUNTY**

PROPOSED AGENDA

**Thursday, April 11, 2019
5:00 P.M.**

Invocation and Pledge: *Commissioner Howell*

Consent Items: APPROVAL OF:

1. Treasurer's Report
2. Vouchers (*Cancelled Checks*)
3. Chemical Inventory
4. Minutes: Regular Board Meeting, March 14, 2019 at 5:00 P.M.
5. Waiver of Mr. Christopher Bibbs one year obligation per Continuing Education Policy
6. 16th Annual Workshop Summary Report
7. Contract Position
8. Quarterly Budget Analysis
9. Budget Amendments ~ \$35,637.85 from Receipts (interest earnings and grant money) to Expenditures (personal services, benefits, and operating expenses)

Unfinished Business:

1. Construction Project Update ~ *Mr. Bill Youker, V.P., Harrell Construction Co., Inc. (10 min)*
2. Financial Auditor Report (*Ppt.*) ~ *Ms. Julieann Klein, CPA (15 min)*
3. FMCA Tallahassee Legislative Meeting Report (March 18-19, 2019) ~ *Commissioners' Jeanne Moeller and Trish Becker (10 min)*

New Business:

1. Applied Research Committee & Collaboration Meeting Report ~ *Commissioner Jeanne Moeller (5 min)*
2. Cost of Living for FY 19/20 Budget Year ~ *Mr. Scott Hanna (10 min)*
3. Budget Direction Discussion, Board's Input FY 19/20 ~ *Dr. Rui-De Xue (15 min)*

Reports

1. Director
2. Attorney

Commissioner Comments:

Attachments: FOR INFORMATION PURPOSES ONLY

1. None

CONSENTS

ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY

TREASURER'S REPORT

March 2019 Reconcile

Report for April, 2019 Meeting

Cash Balances Ending: 3/31/19

Local Fund	\$	2,512,808.00
S.B.A. Fund	\$	5,782,357.54
Total Funds as of 03/31/19	\$	8,295,165.54

Source of Income Local/ SBA Fund: 3/31/19

Taxes	\$	265,733.62	Gross before Tax Collector Commission, 2%
SBA Fund- Return on Investment	\$	13,006.65	
Grant Money	\$	22,631.20	"Dodd Scholarship " \$631.20, "Springstar" \$10,000, "Lamplight Farms" \$12,000
Workshop	\$	3,088.79	Earlier, PayPal/ VISA Deposited Proceeds
Surplus/ Misc.	\$	6,806.02	Majority, \$6,502, Vehicle Sales
Total Deposits by 03/31/19	\$	311,266.28	

CHEMICAL & INSECTICIDE INVENTORY

Report for April, 2019 Meeting

Summary

VOUCHERS PRESENTED
Report for April, 2019 Meeting

Local Fund several

VOUCHERS (Electronic Bill Pay & Canceled Checks)

Accrual Basis

From 03/01/19 through 03/31/19

Date	Num	Name	Memo	Clr	Amount	Balance
110 - Wells Fargo Bank - Local						2,642,766.86
110-A - QuickBooks Bill Pay						-7,972,135.71
03/01/2019	6574	L.V. Hiers, Inc.	Cust#ANA...	X	-5,930.07	-7,978,065.78
03/01/2019	6575	Blue Cross Blue...	A5658	X	-26,212.66	-8,004,278.44
03/01/2019	6576	Guardian	Group ID#...	X	-372.83	-8,004,651.27
03/01/2019	6577	United Concordia	Recipient ...	X	-1,413.06	-8,006,064.33
03/04/2019	7379	Absolute Aviatio...	TAIL Num...	X	-153.00	-8,006,217.33
03/04/2019	7382	Clyde Mizell, Inc.	2019 Senti...	X	-1,300.00	-8,007,517.33
03/04/2019	7377	Rural Electric, Inc.		X	-2,550.00	-8,010,067.33
03/04/2019	7378	Southern States...	Work done...	X	-2,780.00	-8,012,847.33
03/04/2019	7376	Stan Weaver & ...	4624	X	-7,950.00	-8,020,797.33
03/04/2019	7380	World Electric S...	Work done...	X	-23,758.78	-8,044,556.11
03/05/2019	6578	Absolute Aviatio...	TAIL Num...	X	-6,780.00	-8,051,336.11
03/05/2019	6579	BioSensory	2202551152	X	-886.08	-8,052,222.19
03/05/2019	6580	DiscoverTec	ANAS001	X	-50.00	-8,052,272.19
03/05/2019	6581	JSC Jacksonvill...	AM006	X	-174.00	-8,052,446.19
03/05/2019	6582	St. Johns Count...	500562-12...	X	-360.28	-8,052,806.47
03/05/2019	6583	Staples Credit P...	60111000...	X	-1,305.03	-8,054,111.50
03/05/2019	6584	The St. Aug. Re...	15661	X	-40.39	-8,054,151.89
03/05/2019	6585	Walmart Comm...	6032 2020...	X	-130.07	-8,054,281.96
03/18/2019	6586	Advance Auto P...	9530571521	X	-551.60	-8,054,833.56
03/18/2019	6587	Advanced Dispo...	PW004328	X	-149.95	-8,054,983.51
03/18/2019	6588	AFLAC	HZQ29	X	-72.72	-8,055,056.23
03/18/2019	6589	American Cross...	Mosquito ...	X	-176.00	-8,055,232.23
03/18/2019	6590	Augustine Alar...	18081	X	-114.98	-8,055,347.21
03/18/2019	6591	Aztec Office of ...	015791	X	-675.76	-8,056,022.97
03/18/2019	6592	Cintas Corporati...	280-01247	X	-356.95	-8,056,379.92
03/18/2019	6593	Comcast Busine...	906116964	X	-366.27	-8,056,746.19
03/18/2019	6594	Craft's Trophies ...	Cust#1096	X	-180.00	-8,056,926.19
03/18/2019	6595	Fisher Scientific	ACCT#869...	X	-925.18	-8,057,851.37
03/18/2019	6596	Florida Pest Co...	AMCD	X	-33.08	-8,057,884.45
03/18/2019	6597	FPL - EOC DR-...	54682-331...	X	-1,443.90	-8,059,328.35
03/18/2019	6598	FPL - EOC DR -...	37751-460...	X	-134.92	-8,059,463.27
03/18/2019	6599	Hagan Ace Mg...	ACCT#704...	X	-81.15	-8,059,544.42
03/18/2019	6600	L.V. Hiers, Inc.	Cust#ANA...	X	-495.00	-8,060,039.42
03/18/2019	6601	Legal Shield	Group#01...	X	-57.80	-8,060,097.22
03/18/2019	6602	Sherwin Williams	ACCT#100...	X	-89.47	-8,060,186.69
03/18/2019	6603	St. Johns Count...	Account#0...	X	-20.40	-8,060,207.09
03/18/2019	6604	The Home Depot	60353225...	X	-793.99	-8,061,001.08
03/18/2019	6605	TPH The Parts ...	23256	X	-297.05	-8,061,298.13
03/18/2019	6606	Tractor Supply ...	6035 3012...	X	-16.98	-8,061,315.11
03/18/2019	6607	Turner Ace Har...	ACCT#107	X	-123.48	-8,061,438.59
03/18/2019	6608	UPS	39E90E	X	-21.77	-8,061,460.36
03/18/2019	6609	Wilson Machine...	Acct	X	-101.00	-8,061,561.36
03/26/2019	6610	Bank of America	4356 2200...	X	-11,659.74	-8,073,221.10
03/27/2019	6611	Adapco, Inc.	1010	X	-3,568.44	-8,076,789.54
03/27/2019	6612	Blue Cross Blue...	A5658	X	-22,655.17	-8,099,444.71
03/27/2019	6613	COMCAST TV-I...	8495-74-3...	X	-347.94	-8,099,792.65
03/27/2019	6614	DiscoverTec	ANAS001	X	-50.00	-8,099,842.65
03/27/2019	6615	Florida Pest Co...	AMCD	X	-33.08	-8,099,875.73
03/27/2019	6616	Guardian	Group ID#...	X	-335.50	-8,100,211.23
03/27/2019	6617	Lewis Longman ...	ID#4370-001	X	-1,250.00	-8,101,461.23
03/27/2019	6618	Mobisoft Infotech	VCMS Dev...	X	-420.00	-8,101,881.23
03/27/2019	6619	MSC Industrial ...	CUST#023...	X	-193.36	-8,102,074.59
03/27/2019	6620	Republic Servic...	3-0687-00...	X	-466.74	-8,102,541.33
03/27/2019	6621	St. Johns Count...	MosquitoC...	X	-19,405.17	-8,121,946.50
03/27/2019	6622	The St. Aug. Re...	15661	X	-58.34	-8,122,004.84
03/27/2019	6623	United Concordia	Recipient ...	X	-1,183.34	-8,123,188.18
03/27/2019	6624	Verizon Wireles...	94206016...	X	-655.62	-8,123,843.80
Total 110-A - QuickBooks Bill Pay					-151,708.09	-8,123,843.80

VOUCHERS (Electronic Bill Pay & Canceled Checks)

Accrual Basis

From 03/01/19 through 03/31/19

Date	Num	Name	Memo	Clr	Amount	Balance
110 · Wells Fargo Bank - Local - Other						10,614,902.57
03/01/2019	9-#4...	Florida Retirem...	FRS Feb. ...	X	-13,875.24	10,601,027.33
03/04/2019	7383	Noland Company	00553-001...	X	-1,750.00	10,599,277.33
03/05/2019	Dire...	Don Girvan		X	-100.00	10,599,177.33
03/05/2019	Dire...	Gary Howell		X	-100.00	10,599,077.33
03/05/2019	Dire...	Gina LeBlanc		X	-100.00	10,598,977.33
03/05/2019	Dire...	Jeanne Moeller		X	-100.00	10,598,877.33
03/05/2019	Dire...	Panagiota Becker		X	-100.00	10,598,777.33
03/05/2019		QUICKBOOKS ...		X	-15.95	10,598,761.38
03/05/2019		QUICKBOOKS ...		X	-6.95	10,598,754.43
03/08/2019	9-#4...	Payroll	Taxes Wit...	X	-12,672.92	10,586,081.51
03/08/2019	9-#4...	Payroll	Bank Acco...	X	-1,684.39	10,584,397.12
03/08/2019	9-#4...	Payroll	Credit Union	X	-718.39	10,583,678.73
03/08/2019	9-#4...	Payroll	Net Pay to ...	X	-36,849.38	10,546,829.35
03/11/2019		wells Fargo		X	-29.57	10,546,799.78
03/12/2019			Deposit	X	4,724.20	10,551,523.98
03/12/2019			Deposit	X	3,088.79	10,554,612.77
03/13/2019	7384	Aggregate Prod...	009	X	-2,876.85	10,551,735.92
03/13/2019	7385	Liberty Materials...	009	X	-3,150.69	10,548,585.23
03/13/2019	Dire...	Aaron Trudell	service for ...	X	-294.10	10,548,291.13
03/13/2019	7386	US Department ...	Tracing# 1...		-138.79	10,548,152.34
03/13/2019	7387	Preferred Gover...	WCFL105...	X	-482.00	10,547,670.34
03/13/2019	7388	Nationwide Retir...	Entity Cod...	X	-970.00	10,546,700.34
03/13/2019	7389	US Department ...	Tracing# 1...		-138.79	10,546,561.55
03/13/2019	7390	Nationwide Retir...	Entity Cod...	X	-970.00	10,545,591.55
03/13/2019	7391	US Department ...	Tracing# 1...	X	-138.79	10,545,452.76
03/13/2019	7392	Nationwide Retir...	Entity Cod...	X	-970.00	10,544,482.76
03/14/2019	7393	Harrell Construc...	AMCD Co...	X	-127,395.70	10,417,087.06
03/14/2019	Dire...	Jeanne Moeller		X	-317.84	10,416,769.22
03/14/2019	Dire...	Panagiota Becker		X	-317.84	10,416,451.38
03/14/2019	Dire...	Ruide Xue		X	-87.00	10,416,364.38
03/20/2019	9-#4...	USA Scientific, I...	Restore Fu...	X	75.22	10,416,439.60
03/20/2019			Deposit	X	13,113.02	10,429,552.62
03/20/2019			Deposit	X	260,418.95	10,689,971.57
03/21/2019	9-#4...	Payroll	Taxes Wit...	X	-12,067.70	10,677,903.87
03/21/2019	9-#4...	Payroll	Bank Acco...	X	-1,684.39	10,676,219.48
03/21/2019	9-#4...	Payroll	Credit Union	X	-718.39	10,675,501.09
03/21/2019	9-#4...	Payroll	Net Pay to ...	X	-34,365.51	10,641,135.58
03/21/2019	7394	North Florida Co...	Education ...		-150.00	10,640,985.58
03/21/2019	7395	Aggregate Prod...	009		-455.98	10,640,529.60
03/21/2019	7396	Liberty Materials...	009		-799.47	10,639,730.13
03/21/2019	Dire...	Athan Columbus		X	-4.00	10,639,726.13
03/21/2019	Dire...	Dena Autry	428	X	-20.00	10,639,706.13
03/22/2019			Deposit	X	12,000.00	10,651,706.13
03/22/2019	Dire...	Caroline Efstathi...		X	-40.00	10,651,666.13
03/22/2019	Dire...	Nick Acevedo		X	-40.00	10,651,626.13
03/25/2019	7397	Hitoshi Kawada			-248.90	10,651,377.23
03/25/2019	7398	Nationwide Retir...	Entity Cod...		-970.00	10,650,407.23
03/25/2019	7399	US Department ...	Tracing# 1...		-138.79	10,650,268.44
03/26/2019	7400	World Electric S...	Work done...		-8,491.22	10,641,777.22
03/27/2019	7401	Noland Company	00553-001...		-1,870.00	10,639,907.22
03/28/2019	7402	Michael Turell	Adjunct Tr...		-329.14	10,639,578.08
03/28/2019	7403	Michael Turell	AMCA Dis...		-1,666.28	10,637,911.80
03/28/2019	7404	Jerry Stalvey's ...	AMCD		-1,260.00	10,636,651.80
Total 110 · Wells Fargo Bank - Local - Other					21,749.23	10,636,651.80
Total 110 · Wells Fargo Bank - Local					-129,958.86	2,512,808.00
TOTAL					-129,958.86	2,512,808.00

Reconciliation Summary

110 · Wells Fargo Bank - Local, Period Ending 03/31/2019

	<u>Mar 31, 19</u>
Beginning Balance	2,648,415.73
Cleared Transactions	
Checks and Payments - 96 items	-411,829.25
Deposits and Credits - 7 items	293,420.18
Total Cleared Transactions	<u>-118,409.07</u>
Cleared Balance	<u>2,530,006.66</u>
Uncleared Transactions	
Checks and Payments - 15 items	-17,198.66
Total Uncleared Transactions	<u>-17,198.66</u>
Register Balance as of 03/31/2019	<u>2,512,808.00</u>
New Transactions	
Checks and Payments - 7 Items	-1,675.07
Total New Transactions	<u>-1,675.07</u>
Ending Balance	<u>2,511,132.93</u>

Reconciliation Detail

110 · Wells Fargo Bank - Local, Period Ending 03/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,648,415.73
Cleared Transactions						
Checks and Payments - 96 Items						
Bill Pmt -Check	02/07/2019	7370	Nelson and Compan...	X	-827.00	-827.00
Bill Pmt -Check	02/13/2019	6555	Craft's Trophies & A...	X	-410.00	-1,237.00
General Journal	02/13/2019	9-#419	USA Scientific, Inc.	X	-75.22	-1,312.22
Bill Pmt -Check	02/20/2019	7372	Quality Hardware & ...	X	-3,582.45	-4,894.67
Bill Pmt -Check	02/25/2019	7373	St. Johns County Fir...	X	-468.00	-5,362.67
Bill Pmt -Check	02/25/2019	6566	Aztec Office of FL (p...	X	-266.70	-5,629.37
Bill Pmt -Check	02/25/2019	7374	St. Johns County Fir...	X	-19.50	-5,648.87
Bill Pmt -Check	03/01/2019	6575	Blue Cross Blue Shi...	X	-26,212.66	-31,861.53
General Journal	03/01/2019	9-#417	Florida Retirement S...	X	-13,875.24	-45,736.77
Bill Pmt -Check	03/01/2019	6574	L.V. Hiers, Inc.	X	-5,930.07	-51,666.84
Bill Pmt -Check	03/01/2019	6577	United Concordia	X	-1,413.06	-53,079.90
Bill Pmt -Check	03/01/2019	6576	Guardian	X	-372.83	-53,452.73
Bill Pmt -Check	03/04/2019	7380	World Electric Suppl...	X	-23,758.78	-77,211.51
Bill Pmt -Check	03/04/2019	7376	Stan Weaver & Com...	X	-7,950.00	-85,161.51
Bill Pmt -Check	03/04/2019	7378	Southern States Sto...	X	-2,780.00	-87,941.51
Bill Pmt -Check	03/04/2019	7377	Rural Electric, Inc.	X	-2,550.00	-90,491.51
Bill Pmt -Check	03/04/2019	7383	Noland Company	X	-1,750.00	-92,241.51
Bill Pmt -Check	03/04/2019	7382	Clyde Mizell, Inc.	X	-1,300.00	-93,541.51
Bill Pmt -Check	03/04/2019	7379	Absolute Aviation, L...	X	-153.00	-93,694.51
Bill Pmt -Check	03/05/2019	6578	Absolute Aviation, L...	X	-6,780.00	-100,474.51
Bill Pmt -Check	03/05/2019	6583	Staples Credit Plan	X	-1,305.03	-101,779.54
Bill Pmt -Check	03/05/2019	6579	BioSensory	X	-886.08	-102,665.62
Bill Pmt -Check	03/05/2019	6582	St. Johns County Uti...	X	-360.28	-103,025.90
Bill Pmt -Check	03/05/2019	6581	JSC Jacksonville So...	X	-174.00	-103,199.90
Bill Pmt -Check	03/05/2019	6585	Walmart Community	X	-130.07	-103,329.97
Bill Pmt -Check	03/05/2019	Direct ...	Gina LeBlanc	X	-100.00	-103,429.97
Bill Pmt -Check	03/05/2019	Direct ...	Panagiota Becker	X	-100.00	-103,529.97
Bill Pmt -Check	03/05/2019	Direct ...	Gary Howell	X	-100.00	-103,629.97
Bill Pmt -Check	03/05/2019	Direct ...	Don Girvan	X	-100.00	-103,729.97
Bill Pmt -Check	03/05/2019	Direct ...	Jeanne Moeller	X	-100.00	-103,829.97
Bill Pmt -Check	03/05/2019	6580	DiscoverTec	X	-50.00	-103,879.97
Bill Pmt -Check	03/05/2019	6584	The St. Aug. Record...	X	-40.39	-103,920.36
Check	03/05/2019		QUICKBOOKS BILL...	X	-15.95	-103,936.31
Check	03/05/2019		QUICKBOOKS BILL...	X	-6.95	-103,943.26
General Journal	03/08/2019	9-#429	Payroll	X	-36,849.38	-140,792.64
General Journal	03/08/2019	9-#429	Payroll	X	-12,672.92	-153,465.56
General Journal	03/08/2019	9-#429	Payroll	X	-1,684.39	-155,149.95
General Journal	03/08/2019	9-#429	Payroll	X	-718.39	-155,868.34
Check	03/11/2019		wells Fargo	X	-29.57	-155,897.91
Bill Pmt -Check	03/13/2019	7385	Liberty Materials, LLC	X	-3,150.69	-159,048.60
Bill Pmt -Check	03/13/2019	7384	Aggregate Products,...	X	-2,876.85	-161,925.45
Bill Pmt -Check	03/13/2019	7388	Nationwide Retirem...	X	-970.00	-162,895.45
Bill Pmt -Check	03/13/2019	7392	Nationwide Retirem...	X	-970.00	-163,865.45
Bill Pmt -Check	03/13/2019	7390	Nationwide Retirem...	X	-970.00	-164,835.45
Bill Pmt -Check	03/13/2019	7387	Preferred Governme...	X	-482.00	-165,317.45
Bill Pmt -Check	03/13/2019	Direct ...	Aaron Trudell	X	-294.10	-165,611.55
Bill Pmt -Check	03/13/2019	7391	US Department of E...	X	-138.79	-165,750.34
Bill Pmt -Check	03/14/2019	7393	Harrell Construction ...	X	-127,395.70	-293,146.04
Bill Pmt -Check	03/14/2019	Direct ...	Panagiota Becker	X	-317.84	-293,463.88
Bill Pmt -Check	03/14/2019	Direct ...	Jeanne Moeller	X	-317.84	-293,781.72
Bill Pmt -Check	03/14/2019	Direct ...	Ruide Xue	X	-87.00	-293,868.72
Bill Pmt -Check	03/18/2019	6597	FPL - EOC DR-Main...	X	-1,443.90	-295,312.62
Bill Pmt -Check	03/18/2019	6595	Fisher Scientific	X	-925.18	-296,237.80
Bill Pmt -Check	03/18/2019	6604	The Home Depot	X	-793.99	-297,031.79
Bill Pmt -Check	03/18/2019	6591	Aztec Office of FL (p...	X	-675.76	-297,707.55
Bill Pmt -Check	03/18/2019	6586	Advance Auto Parts	X	-551.60	-298,259.15
Bill Pmt -Check	03/18/2019	6600	L.V. Hiers, Inc.	X	-495.00	-298,754.15
Bill Pmt -Check	03/18/2019	6593	Comcast Business - ...	X	-366.27	-299,120.42
Bill Pmt -Check	03/18/2019	6592	Cintas Corporation-...	X	-356.95	-299,477.37
Bill Pmt -Check	03/18/2019	6605	TPH The Parts House	X	-297.05	-299,774.42
Bill Pmt -Check	03/18/2019	6594	Craft's Trophies & A...	X	-180.00	-299,954.42
Bill Pmt -Check	03/18/2019	6589	American Crossroad...	X	-176.00	-300,130.42
Bill Pmt -Check	03/18/2019	6587	Advanced Disposal	X	-149.95	-300,280.37
Bill Pmt -Check	03/18/2019	6598	FPL - EOC DR - Re...	X	-134.92	-300,415.29
Bill Pmt -Check	03/18/2019	6607	Turner Ace Hardware	X	-123.48	-300,538.77
Bill Pmt -Check	03/18/2019	6590	Augustine Alarm, Fir...	X	-114.98	-300,653.75
Bill Pmt -Check	03/18/2019	6609	Wilson Machine, Inc	X	-101.00	-300,754.75
Bill Pmt -Check	03/18/2019	6602	Sherwin Williams	X	-89.47	-300,844.22
Bill Pmt -Check	03/18/2019	6599	Hagan Ace Mgmt. C...	X	-81.15	-300,925.37
Bill Pmt -Check	03/18/2019	6588	AFLAC	X	-72.72	-300,998.09
Bill Pmt -Check	03/18/2019	6601	Legal Shield	X	-57.80	-301,055.89
Bill Pmt -Check	03/18/2019	6596	Florida Pest Control	X	-33.08	-301,088.97
Bill Pmt -Check	03/18/2019	6608	UPS	X	-21.77	-301,110.74

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	03/18/2019	6603	St. Johns County So...	X	-20.40	-301,131.14
Bill Pmt -Check	03/18/2019	6606	Tractor Supply Credi...	X	-16.98	-301,148.12
General Journal	03/21/2019	9-#418	Payroll	X	-34,365.51	-335,513.63
General Journal	03/21/2019	9-#418	Payroll	X	-12,067.70	-347,581.33
General Journal	03/21/2019	9-#418	Payroll	X	-1,684.39	-349,265.72
General Journal	03/21/2019	9-#418	Payroll	X	-718.39	-349,984.11
Bill Pmt -Check	03/21/2019	Direct ...	Dena Autry	X	-20.00	-350,004.11
Bill Pmt -Check	03/21/2019	Direct ...	Athan Columbus	X	-4.00	-350,008.11
Bill Pmt -Check	03/22/2019	Direct ...	Caroline Efstathion	X	-40.00	-350,048.11
Bill Pmt -Check	03/22/2019	Direct ...	Nick Acevedo	X	-40.00	-350,088.11
Bill Pmt -Check	03/26/2019	6610	Bank of America	X	-11,659.74	-361,747.85
Bill Pmt -Check	03/27/2019	6612	Blue Cross Blue Shi...	X	-22,655.17	-384,403.02
Bill Pmt -Check	03/27/2019	6621	St. Johns County Pr...	X	-19,405.17	-403,808.19
Bill Pmt -Check	03/27/2019	6611	Adapco, Inc.	X	-3,568.44	-407,376.63
Bill Pmt -Check	03/27/2019	6617	Lewis Longman & ...	X	-1,250.00	-408,626.63
Bill Pmt -Check	03/27/2019	6623	United Concordia	X	-1,183.34	-409,809.97
Bill Pmt -Check	03/27/2019	6624	Verizon Wireless Ce...	X	-655.62	-410,465.59
Bill Pmt -Check	03/27/2019	6620	Republic Services - ...	X	-466.74	-410,932.33
Bill Pmt -Check	03/27/2019	6618	Mobisoft Infotech	X	-420.00	-411,352.33
Bill Pmt -Check	03/27/2019	6616	Guardian	X	-335.50	-411,687.83
Bill Pmt -Check	03/27/2019	6622	The St. Aug. Record...	X	-58.34	-411,746.17
Bill Pmt -Check	03/27/2019	6614	DiscoverTec	X	-50.00	-411,796.17
Bill Pmt -Check	03/27/2019	6615	Florida Pest Control	X	-33.08	-411,829.25
Total Checks and Payments					-411,829.25	-411,829.25
Deposits and Credits - 7 items						
Bill Pmt -Check	02/13/2019	6563	USA Scientific, Inc.	X		
Deposit	03/12/2019			X	3,088.79	3,088.79
Deposit	03/12/2019			X	4,724.20	7,812.99
General Journal	03/20/2019	9-#420	USA Scientific, Inc.	X	75.22	7,888.21
Deposit	03/20/2019			X	13,113.02	21,001.23
Deposit	03/20/2019			X	260,418.95	281,420.18
Deposit	03/22/2019			X	12,000.00	293,420.18
Total Deposits and Credits					293,420.18	293,420.18
Total Cleared Transactions					-118,409.07	-118,409.07
Cleared Balance					-118,409.07	2,530,006.66
Uncleared Transactions						
Checks and Payments - 15 items						
Bill Pmt -Check	03/13/2019	7389	US Department of E...		-138.79	-138.79
Bill Pmt -Check	03/13/2019	7386	US Department of E...		-138.79	-277.58
Bill Pmt -Check	03/21/2019	7396	Liberty Materials, LLC		-799.47	-1,077.05
Bill Pmt -Check	03/21/2019	7395	Aggregate Products,...		-455.98	-1,533.03
Bill Pmt -Check	03/21/2019	7394	North Florida Coast...		-150.00	-1,683.03
Bill Pmt -Check	03/25/2019	7398	Nationwide Retirem...		-970.00	-2,653.03
Bill Pmt -Check	03/25/2019	7397	Hitoshi Kawada		-248.90	-2,901.93
Bill Pmt -Check	03/25/2019	7399	US Department of E...		-138.79	-3,040.72
Bill Pmt -Check	03/26/2019	7400	World Electric Suppl...		-8,491.22	-11,531.94
Bill Pmt -Check	03/27/2019	7401	Noland Company		-1,870.00	-13,401.94
Bill Pmt -Check	03/27/2019	6613	COMCAST TV-Inter...		-347.94	-13,749.88
Bill Pmt -Check	03/27/2019	6619	MSC Industrial Supp...		-193.36	-13,943.24
Bill Pmt -Check	03/28/2019	7403	Michael Turell		-1,666.28	-15,609.52
Bill Pmt -Check	03/28/2019	7404	Jerry Stalvey's BBQ		-1,260.00	-16,869.52
Bill Pmt -Check	03/28/2019	7402	Michael Turell		-329.14	-17,198.66
Total Checks and Payments					-17,198.66	-17,198.66
Total Uncleared Transactions					-17,198.66	-17,198.66
Register Balance as of 03/31/2019					-135,607.73	2,512,808.00

Type	Date	Num	Name	Clr	Amount	Balance
New Transactions						
Checks and Payments - 7 Items						
Bill Pmt -Check	04/02/2019	6629	Staples Credit Plan		-375.03	-375.03
Bill Pmt -Check	04/02/2019	6628	St. Johns County Uti...		-353.53	-728.56
Bill Pmt -Check	04/02/2019	6630	The St. Augustine R...		-272.06	-1,000.62
Bill Pmt -Check	04/02/2019	6626	Flagler Care Center		-240.00	-1,240.62
Bill Pmt -Check	04/02/2019	6625	Advanced Disposal		-222.58	-1,463.20
Bill Pmt -Check	04/02/2019	6631	Walmart Community		-154.07	-1,617.27
Bill Pmt -Check	04/02/2019	6627	Legal Shield		-57.80	-1,675.07
Total Checks and Payments					-1,675.07	-1,675.07
Total New Transactions					-1,675.07	-1,675.07
Ending Balance					-137,282.80	2,511,132.93

Reconciliation Summary

115 · SBA, Period Ending 03/31/2019

	<u>Mar 31, 19</u>
Beginning Balance	5,769,350.89
Cleared Transactions	
Deposits and Credits - 1 Item	<u>13,006.65</u>
Total Cleared Transactions	<u>13,006.65</u>
Cleared Balance	<u><u>5,782,357.54</u></u>
Register Balance as of 03/31/2019	5,782,357.54
Ending Balance	5,782,357.54

Reconciliation Detail

115 · SBA, Period Ending 03/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						5,769,350.89
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	03/31/2019			X	13,006.65	13,006.65
Total Deposits and Credits					13,006.65	13,006.65
Total Cleared Transactions					13,006.65	13,006.65
Cleared Balance					13,006.65	5,782,357.54
Register Balance as of 03/31/2019					13,006.65	5,782,357.54
Ending Balance					13,006.65	5,782,357.54



**State Board of Administration
Local Government Surplus Funds Trust Fund
Participant Statement**

**AGENCY ACCOUNT 101071
03/01/2019 - 03/31/2019**

ANASTASIA MOSQUITO CONTROL DIS
OF ST JOHNS COUNTY
120 EOC DRIVE
ST. AUGUSTINE, FL 32092

Participant Return 03/31/2019 : 2.65 %

<u>Date</u>	<u>Transaction Type</u>	<u>Description</u>	<u>Amount</u>	<u>Balance</u>
03/01/2019	BEGINNING BALANCE			5,769,350.89
03/31/2019	EARNED INCOME	INTEREST	13,006.65	5,782,357.54
	Totals		<u>13,006.65</u>	<u>5,782,357.54</u>

ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY
CHEMICAL & FUEL INVENTORY
 MONTH OF FEBRUARY 2019

DISTRICT TOTALS

CHEMICAL DESCRIPTION (Indicate lbs., gals. or ea.)	BEGINNING PHYSICAL COUNT	AMOUNT PURCHASED	TRANSFER IN	TRANSFER OUT	AMOUNT AVAILABLE	AMOUNT USED	ENDING "BOOK" BALANCE	PHYSICAL COUNT	OVER / (UNDER)
ALTOSID WSP EA.	16,094.00				16,094.00	276.00	15,818.00	15,818.00	0.00
ALTOSID XR LBS.	296.00				296.00	20.00	276.00	276.00	0.00
ALTOSID XRG LBS.	3,480.00				3,480.00	40.00	3,440.00	3,440.00	0.00
AQUABAC XT GALS.	282.63				282.63	17.81	264.82	264.81	-0.01
AQUALUER 20-20 GALS.	460.60				460.60	0.00	460.60	460.60	0.00
B. t. i. DUNKS (Dognuts) EA.	270.00				270.00	30.00	240.00	240.00	0.00
COCO BEAR GALS.	176.66				176.66	4.41	172.25	172.25	0.00
DUJET GALS.	241.00				241.00	3.50	237.50	237.50	0.00
MOSQUITOMIST TWO GALS.	451.50				451.50	0.00	451.50	451.00	-0.50
NALED GALS.	750.00				750.00	0.00	750.00	750.00	0.00
NATULAR DT EA.	10,440.00				10,440.00	0.00	10,440.00	10,440.00	0.00
NATULAR XRT EA.	0.00				0.00	0.00	0.00	0.00	0.00
STRIKE PELLETS LBS.	44.00				44.00	0.00	44.00	44.00	0.00
SUSTAIN MBG LBS.	800.00				800.00	63.00	737.00	737.00	0.00
TALSTAR P GALS.	24.51				24.51	0.68	23.83	23.82	-0.01
GASOLINE GALS.	4,318.00				4,318.00	758.98	3,559.02	3,610.00	50.98
TOTALS	38,128.90	0.00	0.00	0.00	38,128.90	1214.38	36,914.52	36,964.98	50.46

PREPARED BY: [Signature] Wear
 REVIEWED BY: [Signature]
 REVIEWED BY: [Signature]

DATE: 3/18/19
 DATE: 4/01/19
 DATE: 4/1/19

BASE=	36,964.98
Total	36,964.98

**ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY
CHEMICAL & FUEL INVENTORY
VALUE**

MONTH OF FEBRUARY 2019

CHEMICAL DESCRIPTION (Indicate lbs., gals. or ea.)	PHYSICAL COUNT	ACTUAL COST PER LB/GAL/EA	TOTAL INVENTORY VALUE	INVOICE DATE	PURCHASED FROM
ALTOSID WSP EA.	15,818.00	\$0.8100	\$12,812.58	6/22/17	UNIVAR
ALTOSID XR LBS.	276.00	\$3.34	\$921.84	4/9/18	UNIVAR
ALTOSID XRG LBS.	3,440.00	\$8.7500	\$30,100.00	9/18/18	UNIVAR
AQUABAC XT GALS.	264.81	\$32.5000	\$8,606.33	9/24/18	ADAPCO
AQUALUER 20-20 GALS.	460.60	\$118.0000	\$54,350.80	7/18/18	ALLPRO
B. t. i. DUNKS (Dognuts) EA.	240.00	\$0.9780	\$234.72	7/13/18	ADAPCO
COCO BEAR GALS.	172.25	\$20.4800	\$3,527.68	7/16/18	CLARKE
DUET GALS.	237.50	\$197.9900	\$47,022.63	7/11/18	CLARKE
MOSQUITOMIST TWO GALS.	451.00	\$68.2800	\$30,794.28	8/13/18	CLARKE
NALED GALS.	750.00	\$211.8400	\$158,880.00	6/18/18	ADAPCO
NATULAR DT EA.	10,440.00	\$0.4168	\$4,351.39	9/9/16	CLARKE
NATULAR XRT EA.	0.00	Transferred from lab			CLARKE
STRIKE PELLETS LBS.	44.00	\$184.1500	\$8,102.60	5/10/10	ADAPCO
SUSTAIN MBG LBS.	737.00	\$6.9000	\$5,085.30	9/17/18	ALLPRO
TALSTAR P GALS.	23.82	\$37.1400	\$884.67	3/29/17	UNIVAR
GASOLINE GALS.	3,610.00	\$1.9623	\$7,083.90	1/16/19	L. V. HIERS
TOTAL	36,964.98	\$893.54	\$372,758.72		

PREPARED BY: [Signature] weaver DATE: 3/18/19

COST FIGURES REVIEWED BY: [Signature] DATE: 4/01/19

REVIEWED BY: [Signature] DATE: 4/1/19

Anastasia Mosquito Control District of St. Johns County

120 EOC Drive, St. Augustine, FL 32092
Telephone: (904)-471-3107 * Fax (904) 471-3189 * Web: www.amcdsjc.org

BOARD OF COMMISSIONERS

Gary Howell, Chairperson
Jeanne Moeller, Vice-Chairperson
Gina LeBlanc, Secretary/Treasurer
Don Girvan, Commissioner
Trish Becker, Commissioner



DISTRICT DIRECTOR

Dr. Rui-de Xue



Thursday, March 14, 2019

Next Meeting(s): Thursday, April 11, 2019 - 5:00 PM

MINUTES

The regular Board meeting for the Anastasia Mosquito Control District of St. Johns County was held on Thursday, March 14, 2019, at 5:00 P.M.

Board members in attendance:

Mr. Gary Howell, Chairperson
Mrs. Gina LeBlanc, Vice-Chairperson
Mrs. Jeanne Moeller, Commissioner
Mr. Don Girvan, Commissioner
Mrs. Trish Becker, Commissioner

Also in attendance:

Dr. Rui-De Xue, Director
Mr. Wayne Flowers, Attorney

Chairperson Howell called the meeting to order.

Commissioner Howell led the invocation and the Pledge of Allegiance to the flag.

ROLL CALL: Chairperson Howell noted ~ All were present

CITIZEN PARTICIPATION: For Items not on the Agenda ~ None

APPROVAL OF AGENDA: Chairperson Howell called for approval of the Agenda.

A. A motion was made to approve the Agenda as presented.

- Motioned by: Commissioner Becker
- Seconded by: Commissioner LeBlanc
- VOTE accepted unanimously by all commissioners
- **MOTION PASSED UNANIMOUSLY**

APPROVAL OF CONSENT AGENDA: Chairperson Howell called for approval of the Consent Agenda.

A. A motion was made to approve the Consent Agenda as presented.

- Motioned by: Commissioner Moeller
- Seconded by: Commissioner LeBlanc
- VOTE: Accepted unanimously by all commissioners
- **MOTION PASSED UNANIMOUSLY**

Consent Items ~ APPROVAL OF:

1. Treasurer's Report
2. Vouchers (*Cancelled Checks*)
3. Chemical Inventory
4. Minutes: Regular Board Meeting – February 14, 2019 at 5:00 PM
5. AMCA Annual Meeting Report (Feb. 25 – March 1, 2019)
6. Dr. Rui-De Xue to attend WHO Innovative Strategies for Vector Control Meeting (June 11-13, 2019)
7. NACCHO Contract Subaward Agreement
8. Budget Amendments ~ \$11, 755.13 in Receipts to Expenditures for Personal Services, Benefits, and Rentals/Leases

UNFINISHED BUSINESS:

Item 1: DISCUSSION ON MANPOWER NUMBERS ~ Dr. Rui-De Xue

- Dr. Xue noted that the Staffing Numbers Policy states we should obtain no less than 25 full time employees, we have centralized all stations to one and we are just beginning our air program this year. He recommended that the Board to postpone this item until next year so that we can recommend how many we need after we assess the air program, best practices, etc. Commissioner Moeller stated she would like the policy itself rewritten at a later date to not show explicit numbers or be vague in any way, but to put a cap on the number of employees at AMCD.

A. A motion was made to put this item on hold until March of 2020, based on Dr. Xue's recommendation.

- Motioned by: Commissioner Moeller
- Seconded by: Commissioner Girvan
- VOTE: Accepted unanimously by all commissioners
- **MOTION PASSED UNANIMOUSLY**

Item 2: DISCUSSION AND APPROVAL OF A & P AIRCRAFT MECHANIC JOB DESCRIPTION ~ Mr. Richard Weaver

- Mr. Weaver stated this job would be a full time position, however, this person would work part time as the Aircraft Mechanic and part time doing other duties, such as, but not limited to, applications, inspections, etc. Dr. Xue stated he talked to Lee County, Manatee County and Volusia County to set the pay scale at \$50 to \$70 thousand dollars, depending on their experience; 20 hours would be paid at the aircraft mechanic rate and 20 hours would be paid at the other job rate. Commissioners stated they wanted a salary survey done and brought back to the board.

A. A motion was made to approve staff to do a salary survey, to include ranges and to figure a time to recruit someone.

- Motioned by: Commissioner Girvan
- Seconded by: Commissioner Moeller

➤ Mr. Weaver explained that the salary survey was already done by Dr. Xue and the salary range will be part of the FY19/20 budget process in July and then final approved in September 2019 for October 1, 2019 beginning. At this time, staff is requesting approval of the job description.

- **Commissioner Girvan Withdrew his Motion**

B. A motion was made to accept the job description for A & P Aircraft Mechanic as presented.

- Motioned by: Commissioner Girvan
- Seconded by: Commissioner Moeller
- VOTE: Accepted unanimously by all commissioners
- **MOTION PASSED UNANIMOUSLY**

NEW BUSINESS

Item 1: EDUCATION COMMITTEE MEETING REPORT (2-14-19 AT 4:00 P.M.) ~ Commissioner Trish Becker

➤ Commissioner Becker stated everyone is getting ready for the Workshop and the 70th anniversary celebration; the Open House will be Thursday, 6-27-19 from 4-7 P.M.; there will be different stations inside and outside and will be family friendly, also the feedback at Liberty Pines Middle School was really good.

- **THERE WAS NO MOTION ON THIS ITEM**

Item 2: DISCUSSION AND APPROVAL OF COLLABORATION GRANT APPLICATION (CDC) FOR SIT ~ Dr. Rui-De Xue

➤ Dr. Xue; the CDC, DEP, and State DOH, has hurricane relief funds of 1.2 million dollars, only for operations, so CDC Suggested we apply for the grant; UF will be lead and AMCD will partner for the Grant; USDA will produce male mosquitoes; \$186,000 will be for one full time biologist with benefits and one technician; they will use downtown St. Augustine area and will need money for the BG traps and lure.

A. A motion was made to approve the proposal for staff and Dr. Xue to apply for the SIT Grant.

- Motioned by: Commissioner Moeller
- Seconded by: Commissioner LeBlanc
- VOTE: Accepted unanimously by all commissioners
- **MOTION PASSED UNANIMOUSLY**

Item 3: DISCUSSION AND APPROVAL OF COLLABORATION GRANT APPLICATIONS (FDACS) FOR KEYSTONE VIRUS SURVEY ~ Dr. Caroline Efstathion

➤ Dr. Efstathion; FDACS suggested we apply for the FDACS grant for Keystone Virus Research. Shands sees 100 cases, virus transmitted by *Aedes atlanticus* of neuro virus, mostly feeds on

squirrels, rabbits, but occasionally on humans; AMCD would collect mosquitoes, do a general screening and if positives were found, would send them to the lab to identify, the grant would be approximately \$100,000 for an intern, labs, etc.; this mosquito is common and the most numerous all over St. Johns County, the study would be on three species; *Aedes inforatus*, *Aedes albopictus*, and *Aedes atlanticus*, and on the effect of the virus, as there is not much information on this yet but is similar to other viruses.

A. A motion was made to approve the proposal for staff and Dr. Xue to apply for the FDACS Grant for the Keystone Virus Survey.

- Motioned by: Commissioner Moeller
- Seconded by: Commissioner LeBlanc
- VOTE: Accepted unanimously by all commissioners
- **MOTION PASSED UNANIMOUSLY**

REPORTS:

1. **Director** ~ Dr. Xue; the AMCA annual meeting in February was one of the largest, he received the Presidential Citation Award, we are ready for the 16th annual Workshop, the 70th celebration cake cutting will be at break time on Tuesday, March 26, 2019 and the dinner/lecture will be at 6 P.M. in the helicopter hangar, people have been getting upset when he talks about the construction delay; on Monday the visiting scientist from Sri Lanka will join us for 6 months and she will move into the housing building, the chicken houses should be in soon for the chickens, is concerned about the hangar being completed for the March 26th banquet and lecture, appreciates the Board's support.
2. **Attorney** ~ Mr. Flowers; has nothing to report this month.

COMMISSIONER COMMENTS:

Commissioner Becker ~ Dr. Xue was recognized and received a plaque at the SOVE meeting, March 4th she spoke to St. Augustine Beach City Commissioners on a ban of Styrofoam, plastic bags, etc. and on container breeding mosquitoes, she and Commissioner Moeller spoke to the Environmental Caucus group on March 12th, keeping yards free of mosquitoes.

Commissioner LeBlanc ~ thanked the staff for all they do.

Commissioner Girvan ~ pertaining to the discussion at the February Board meeting on chicken manure, he spoke to Terra Freeman, Master Gardener's Director, and they would consider taking it, however, their tractor is broken and they don't have the money to fix it, he wanted to know if we could help pay for the tractor to be fixed. Mr. Weaver stated we got approval from the County Utility Department to hook up to the county utilities, we just have to cart away the solid manure and suggested we hook a cart up to a four wheeler and wheel it over to the St. Johns County Agricultural Center for the Master Gardeners. Commissioner Girvan stated we need to send an MOU to them to agree to it, Dr. Xue suggested a meeting be set up with them. Thanked all for the good job they do.

Commissioner Moeller ~ pertaining to last month's Board discussion on expanding into other counties; we need to have a record of all numbers of calls that we get from those areas for data history; she and Commissioner Becker spoke at the Environmental Caucus which was advertised on our website, will be speaking in April at the Hastings Rotary, in May at the Women's Leadership

Institute, and in June at the Democratic Club, will be accompanied by Commissioner Becker in Tallahassee next week and has 6 appointments for their group, seeing a total of 11 people, thanked the staff for all they do.

Commissioner Howell ~ appreciates the Commissioners' working together and named several individuals of the staff by name in appreciation for all they do.

ATTACHMENTS: ~

1. *None*

ADJOURNMENT:

Chairperson Howell adjourned the meeting at 6:16 P.M.

ATTEST

Chairperson, Commissioner Gary Howell

Secretary/Treasurer, Commissioner Gina LeBlanc

These minutes are not intended to be a verbatim transcript of this meeting and could easily be misinterpreted by a reader who was not present. To obtain a full and accurate record of the meeting, an individual should view/listen to the entire proceedings via the District's DVD visual/recording system.

Anastasia Mosquito Control District of St. Johns County

120 EOC Drive, St. Augustine, Florida 32092

PH: (904) 471-3107 • Fax (904) 471-3189 • Web Address: www.amcdsjc.org

MEMO

DISTRICT DIRECTOR

Dr. Rui-de Xue

BOARD OF COMMISSIONERS:

Gary Howell, Chairperson
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Gina LeBlanc, Secretary/Treasurer
Don Girvan, Commissioner
Trish Becker, Commissioner



TO: Board of Commissioners

FROM: Dr. Rui-De Xue, Director

CC: Charolette M. Hall, Administrative Assistant

DATE: April 1, 2019

RE: Waiver of Christopher Bibb's one year obligation for Education Funding Payback (per Continuing Education Policy)

Mr. Bibbs is the Biologist at AMCD and a full time working student who has been sponsored by AMCD's continuing education fund. Based on AMCD's Continuing Education policy, staff who have received the AMCD Education funding should provide 1 of year service after his/her graduate defense date. If the benefited staff could not provide the 1 year of service after the defense, he/she should pay back 50% of the cost of the education fund paid by the District.

Mr. Bibbs passed his defense on March 22, 2019 and his last day at AMCD will be June 21, 2019. He still has 9 months of service that will not be met at AMCD so should pay back the 50% of costs to the District. The education cost for him was \$16,083.11. Therefore, the 50% payback cost would be \$8,041.56.

During Mr. Bibbs's Ph.D. studies, he received 2 grant funds from DACS (Total: \$137K) and 2 grants from (MGK & Lamp farmer, total: \$53K) to support his Ph.D. study and the District's applied research program.

I would like to recommend that the Board waive his payback of the 50% of the education costs.

ADDITIONAL POLICIES AND PROCEDURES

32 CONTINUING EDUCATION POLICY

Full time AMCD employees are eligible, after one year of employment, for job-related, continuing education course work toward skill improvement or a higher degree.

Standards and Limitations:

- In order to be eligible for continuing education course work, the employee must be employed full time with AMCD for a minimum of one year.
- Employees may use \$1,000-\$3,000 per six month period for continuing education classes.
- All courses are subject to approval by the Director and must be job related.
- Courses are not to be taken during employee's scheduled work hours.
- Upon completion of course work, a copy of the final grade or complete certification must be submitted. (i.e. transcript or other document clearly stating the final grade or certificate)
- Final grade must be passing (2.0 or higher) and the completed courses have to be certificated or the employee is subject to reimbursing AMCD through deduction from his/her paycheck for the continuing education course work that was taken.
- All book and course material purchases will be the sole responsibility of the employee.
- AMCD may pay the registration fee above for the employee first, if the employee fails the course, the registration fee has to be paid back to AMCD through deduction from his/her paycheck.
- Upon obtaining a higher degree, the employee is expected to retain his/her employment with AMCD for a minimum of one year. The date of obtaining the higher degree will be counted as the date that the employee passes their "defense". If the employee breaks the policy by leaving before one year after obtaining their higher degree, they will pay the District back at 50% of the total cost, beginning April 9, 2015.

\$15,000 Education Fund

\$1,000- \$ 3,000 per employee/per 6 month period / -registration fees / -tuition expenses

³² Revised and approved by the Board of Commissioners on April 9, 2015; Prior Updates October 10, 2012

Anastasia Mosquito Control District of St. Johns County

120 EOC Drive, St. Augustine, FL 32092

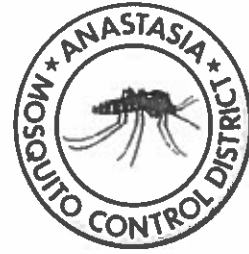
Telephone: (904)-471-3107 * Fax (904) 471-3189 * Web: www.amcdsjc.org

BOARD OF COMMISSIONERS

Gary Howell, Chairperson
Gina LeBlanc, Vice-Chairperson
Jacqueline Rock, Secretary/Treasurer
Catherine Brandhorst, Commissioner
Jeanne Moeller, Commissioner

DISTRICT DIRECTOR

Dr. Rui-De Xue



March 25, 2019

Dear Dr. Xue,

As you know, my employment is anticipated to conclude by Jun 21, 2019. Due to family medical leave, I will be unable to fulfill the remaining 9 months of service following the EDU policy. I am writing to request a waiver for the 50% return of finances contingent on leaving the service of AMCD.

Thank you for your time,

Christopher S. Bibbs, M.Sc.
Entomologist
Anastasia Mosquito Control District

PhD Candidate
University of Florida

Anastasia Mosquito Control District of St. Johns County

120 EOC Drive, St. Augustine, Florida 32092

PH: (904) 471-3107 • Fax (904) 471-3189 • Web Address: www.amcdsjc.org

MEMO

DISTRICT DIRECTOR

Dr. Rui-de Xue

BOARD OF COMMISSIONERS:

*Gary Howell, Chairperson
Jeanne Moeller, Vice-Chairperson
Gina LeBlanc, Secretary/Treasurer
Don Girvan, Commissioner
Trish Becker, Commissioner*



TO: Board of Commissioners

FROM: Dr. Rui-De Xue, Director

CC: Charolette M. Hall, Administrative Assistant

DATE: April 1, 2019

RE: AMCD's 16th Annual Workshop Summary Report

The 16th annual Arbovirus Surveillance and Mosquito Control Workshop was held at AMCD, March 26-28, 2019. The workshop has been sponsored by AMCD, USDA/CMAVE, FMCA NE Region, and the 1443 Regional Project Committee (since 2016). There were 66 speakers in 10 sessions and 215 participants. This year included a session for international speakers from 9 countries. The Keynote Speaker, Dr. Stanton Cope, gave an excellent presentation about "Leadership Development in the Field of Vector and Pest Control Industries" and it attracted many participants attention.

The workshop provided 18 CEU credits for Public Health Pest Control license holders in Florida. The workshop waived the registration fee for all military persons, speakers for the day (on the day they gave their presentation), international speakers, and graduate students in the field of Medical Entomology and Public Health who did not have travel funds.

The workshop collected \$7,700 in registration fees and spent approximately \$4,800, including the hotel costs for international speakers, table rentals, refreshments for breaks, and the Tuesday night dinner with lecture.

After the workshop, we received more positive feedback and congratulations for the successful workshop.

Thanks to AMCD's Board of Commissioners, all employees, all vendors, USDA/CMAVE, FMCA NE regional Director Dr. Peter Jiang, and the NE 1443 committee's support and sponsors. Also, thanks to Harrell Construction in making it work, for us to use the helicopter hangar for hosting the lunches and Tuesday night's dinner and lecture.



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Trish Becker, Commissioner*



TO: Board of Commissioners

FROM: Dr. Rui-De Xue, Director

CC: Charolette M. Hall, Administrative Assistant

DATE: April 1, 2019

RE: Contract Position

The District will receive grant funds from CDC/DACS/DOH and other organizations and needs to hire a term limited Biologist/Entomologist or Biological Technician who can conduct the job duties.

Due to the grant fund with term limitations, we have to hire the Biologist with a limited term of service. This position is a 1 year or 2 year term with full benefits, based on the grant funds and budget requirements.

The job description will be the same as our current Biologist and Biological Technician and the only difference will be the term limitation and the emphasis on specific grant funded projects.

Anastasia Mosquito Control District of St. Johns County

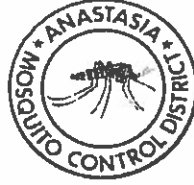
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2019 MEMO

DISTRICT DIRECTOR

Dr. Rui-De Xue



BOARD OF COMMISSIONERS:

Gary Howell, Chairperson
Jeanne Moeller, Vice-Chairperson
Gina LeBlanc, Secretary/Treasurer
Don Girvan, Commissioner
Trish Becker, Commissioner

TO: Board of Commissioners
FROM: Scott Hanna, CPA
CC: Dr. Rui-De Xue, Director
DATE: April 11, 2019
RE: 2nd Quarter Budget Update

The 2nd Quarter Detail, *Budget vs. Actual* is attached (October through March 31, 2019), following this Memo. With Fifty percent of the year concluded, there are a few budgeted expenditures that significantly exceed the 50% mark which are discussed below. The majority of figures that are significantly under 50% of the total budget are generally line items that are seasonal in nature, associated with the operational control of mosquitoes, which, typically, will show a marked increase beginning in the 3rd Quarter.

1) Line Item 360 - Taxes 94.6%

Through the second quarter of the year, 94.7%, \$5,159,321 of our budgeted revenue has been received from the Tax Collector's Office. This can be attributed to an initial due date of November and discount incentives provided by the Tax Collector for remittances received in November and December of 4% and 3%, respectively. However, although not material, is that this first quarter shows a decrease in tax revenue collections over last year of this first quarter by 1.7%.

1) Line 386 Interest Earned – 123.7% collected due to abnormally high return on SBA Investment, where long-term operating funds are housed. The returns averaged 2.3%, annualized, totaling \$67,840 to date.

2) Line Item 388 – Prior Year Tax Distribution – 100.0%

This is not technically a budget line item, but more of a sub-category of Line Item "360 Taxes" where it is officially reported at year end. These are unanticipated prior year tax levies that have been written off, yet collected at least one year later by the Tax Collector's Office and remitted to the District; \$859 to date.

3) Line Item 390 – Grants -138.6%- Receipt of non-guaranteed Grant funds from

Lamplight Farms, MGK, MosquitoMate, Springstar, UF Dodd Short Course Attendance Scholarship at \$30,000, \$25,000, \$631, \$13,000, and \$12,667 (allocated

between 2 Fiscal Years), respectively.

- 4) Line Item 392 – Miscellaneous 77.4%
\$6,840 worth of Surplus sales, predominantly vehicles. \$3,089 (Portion of District's Annual Workshop proceeds **deposited**, prior to event end), and \$181 partial month District Dorm Rental.
- 2) Line Item 445 Personal Service Benefits, 56.8%
Slightly over the 50% mark, due to H.S.A. funding for Employee Health Insurance plan, beginning of January 100% Funded (Plan commencement January 1st), which falls into the District's second Quarter of Fiscal year calendar.
- 5) Line Item 572- Travel & Per Diem, 86.4% - Distance training, **specific events** (i.e. Dodd Short Course, FMCA, AMCA, Legislative Meetings). Majority of District wide training events attended and expended in off- season. Additional travel & Per Diem utilized for applied research purposes. Above budgeted amounts are being or have been reimbursed through Grant/ Workshop Budget Amendments in upcoming month.
- 6) Line Item 582 – Freight Service 50.7%
Not a ratably expended category. Barely over the threshold limit. Utilized as needed for shipping parts, components (i.e. helicopter).
- 7) Line Item 586 – Rentals/ Leases 65.5%
Majority of this is attributed to the budgeted 5 months at \$700, totaling \$3,500 helicopter hangar rental at the St. Johns County, during inception months of the helicopter procurement.
- 8) Line Item 588 – Fleet/Prop/Liability Package 96.4%
Commercial Insurance policy traditionally paid in full for the year during the first month of the new policy, and full amount was quantified just prior to the Budget finalization date.

Thank You

Anastasia Mosquito Control District
2nd Quarter Budget vs. Actual
 October 2018 through March 2019

	Oct '18 - Mar 19	Budget	\$ Over Budget	% of Budget
Income				
360 · Taxes	5,159,321	5,456,434	(297,113)	94.6%
386 · Interest Earned	67,840	54,834	13,007	123.7%
388 · Prior Year Tax Distribution	859	-	859	100.0%
390 · Grants	81,298	58,667	22,631	138.6%
392 · Miscellaneous	10,110	13,067	(2,957)	77.4%
Total Income	5,319,429	5,583,001	(263,572)	
Expenditures:				
405 · Personal Services	666,471	1,555,607	(889,137)	42.8%
445 · Personal Service Benefits	444,429	782,807	(338,378)	56.8%
461 · Operating Expenses	206,776	472,880	(266,103)	43.7%
572 · Travel & Per Diem	24,496	28,346	(3,850)	86.4%
580 · Telephone/Commun	9,847	25,904	(16,057)	38.0%
582 · Freight Service	1,268	2,500	(1,232)	50.7%
584 · Utility Service	14,144	29,000	(14,856)	48.8%
586 · Rentals/Leases	4,585	7,000	(2,415)	65.5%
588 · Fleet/Prop/Liab Insurance	83,624	86,727	(3,103)	96.4%
605 · Repairs & Maintenance	43,827	130,500	(86,673)	33.6%
663 · Printing/ Reproduction	-	1,000	(1,000)	0.0%
667 · Public Promotional Expense	3,598	15,000	(11,402)	24.0%
673 · Other Current Charges	2,215	6,325	(4,110)	35.0%
693 · Office Supplies	9,597	22,000	(12,403)	43.6%
696 · Protective Clothing	-	1,500	(1,500)	0.0%
698 · Misc. Supplies	11,866	59,600	(47,734)	19.9%
708 · Tools/Implements	1,548	5,000	(3,452)	31.0%
709 · Publications & Dues	1,123	15,885	(14,762)	7.1%
720 · Training	9,141	30,304	(21,163)	30.2%
723 · Gas, Oil & Lube	16,518	91,600	(75,083)	18.0%
741 · Chemicals/Solvents	34,241	379,459	(345,218)	9.0%
900 · Capital Outlay	1,008,162	2,672,630	(1,664,468)	37.7%
Total Expenditures	\$ 2,597,476	\$ 6,421,574	\$ (3,824,098)	
Surplus/ (Deficit)	\$ 2,721,953	\$ (838,573)	\$ 3,560,526	





Florida Department of Agriculture and Consumer Services
Division of Agricultural Environmental Services

ARTHROPOD CONTROL BUDGET AMENDMENT

Submit to:
Mosquito Control Program
3125 Conner Blvd, Bldg 6
Tallahassee, FL 32399-1650

ADAM H. PUTNAM
COMMISSIONER

Section 388.361, F.S. and 5E-13.027, F.A.C.
Telephone (850) 617-7995 Fax (850) 617-7969

A STATEMENT EXPLAINING AND JUSTIFYING THE PROPOSED CHANGES SHOULD ACCOMPANY EACH APPLICATION FOR BUDGET AMENDMENT. USE PAGE TWO FOR THIS PURPOSE.

Amendment No. 2019-04 Fiscal Year: 2018-2019 Date: 4/11/2019

Amending: Local Funds X State Funds (Check appropriate fund account to be amended. Use a separate form for each fund). The Board of Commissioners for Anastasia Mosquito Control District hereby submits to the Department of Agriculture and Consumer Services, for its consideration and approval, the following amendment for the current fiscal year as follows:

ESTIMATED RECEIPTS

NOTE: The budget cannot be amended to show an increase in receipts over the amount budgeted unless authorized.

Total Available Cash and Receipts	Reserves	Present Budget	Increase Request	Decrease Request	Revised Budget
\$ 11,218,696.46	\$ 4,098,834.10	\$ 11,218,696.46	\$ 35,637.85	\$ -	\$ 11,254,334.31

NAME SOURCE OF INCREASE: (Explain Decrease) _____

BUDGETED RECEIPTS

ACCT NO	Description	Present Budget	Increase Request	Decrease Request	Revised Budget
311	Ad Valorem (Current/Delinquent)	\$ 5,456,434.00	\$ -	\$ -	\$ 5,456,434.00
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ 58,666.87	\$ 22,631.20	\$ -	\$ 81,297.87
361	Interest Earnings	\$ 54,833.69	\$ 13,006.65	\$ -	\$ 67,840.34
364	Equipment and/or Other Sales	\$ -	\$ -	\$ -	\$ -
369	Misc./Refunds (prior yr expenditures)	\$ 13,067.00	\$ -	\$ -	\$ 13,067.00
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 5,583,001.36	\$ 35,637.85	\$ -	\$ 5,618,639.21
Beginning Fund Balance		\$ 5,635,895.10	\$ -	\$ -	\$ 5,635,895.10
Total Budgetary Receipts & Balances		\$ 11,218,696.46	\$ 35,637.85	\$ -	\$ 11,254,334.31

BUDGETED EXPENDITURES

NOTE: Total increase must equal total decrease, unless the total "Present Budget" is revised.

ACCT NO	Uniform Accounting System Transaction	Present Budget	Increase Request	Decrease Request	Revised Budget
10	Personal Services	\$ 1,555,607.43	\$ 21,022.94	\$ -	\$ 1,576,630.37
20	Personal Services Benefits	\$ 782,807.20	\$ 1,608.26	\$ -	\$ 784,415.46
30	Operating Expense	\$ 472,879.56	\$ 13,006.65	\$ -	\$ 485,886.21
40	Travel & Per Diem	\$ 28,346.00	\$ -	\$ -	\$ 28,346.00
41	Communication Services	\$ 25,904.00	\$ -	\$ -	\$ 25,904.00
42	Freight Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
43	Utility Service	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00
44	Rentals & Leases	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00
45	Insurance	\$ 86,727.00	\$ -	\$ -	\$ 86,727.00
46	Repairs & Maintenance	\$ 130,500.00	\$ -	\$ -	\$ 130,500.00
47	Printing and Binding	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
48	Promotional Activities	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
49	Other Charges	\$ 6,325.00	\$ -	\$ -	\$ 6,325.00
51	Office Supplies	\$ 22,000.00	\$ -	\$ -	\$ 22,000.00
52.1	Gasoline/Oil/Lube	\$ 91,800.00	\$ -	\$ -	\$ 91,800.00
52.2	Chemicals	\$ 379,459.00	\$ -	\$ -	\$ 379,459.00
52.3	Protective Clothing	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
52.4	Misc. Supplies	\$ 59,600.00	\$ -	\$ -	\$ 59,600.00
52.5	Tools & Implements	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
54	Publications & Dues	\$ 15,885.00	\$ -	\$ -	\$ 15,885.00
55	Training	\$ 30,304.17	\$ -	\$ -	\$ 30,304.17
60	Capital Outlay	\$ 2,672,630.00	\$ -	\$ -	\$ 2,672,630.00
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 698,288.00	\$ -	\$ -	\$ 698,288.00
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET AND CHARGES		\$ 7,119,862.36	\$ 35,637.85	\$ -	\$ 7,155,500.21
0.001	Reserves - Future Capital Outlay	\$ 2,680,589.10	\$ -	\$ -	\$ 2,680,589.10
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ 1,269,615.00	\$ -	\$ -	\$ 1,269,615.00
0.004	Reserves - Sick and Annual Leave	\$ 148,630.00	\$ -	\$ -	\$ 148,630.00
TOTAL RESERVES		\$ 4,098,834.10	\$ -	\$ -	\$ 4,098,834.10
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 11,218,696.46	\$ 35,637.85	\$ -	\$ 11,254,334.31
ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -

APPROVED: _____
Chairman of the Board, or Clerk of Circuit Court

DATE _____

APPROVED: _____
Mosquito Control Program

DATE _____

ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY
FISCAL YEAR ENDING SEPTEMBER 30, 2019

BUDGET AMENDMENT NUMBER 2019-04

COMPUTATIONS

LOCAL FUND

Receipts:	
Interest Earnings	13,006.65
Grant Money	22,631.20
Expenditures:	
Personal Services	(21,022.94)
Personal Benefits	(1,608.26)
Operating Expenses	(13,006.65)

\$ -

Budget Amendment (Net, pooled from Contingency)

ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY
FISCAL YEAR ENDING SEPTEMBER 30, 2019

LOCAL FUND BUDGET AMENDMENT NUMBER 2019-04

BUDGET JOURNAL ENTRIES:

Dr) EXPENDITURES: Personal Services	\$ 21,022.94
EXPENDITURES: Personal Benefits	\$ 1,608.26
EXPENDITURES: Operating Expenses	\$ 13,006.65
Cr) REVENUE: Interest Earnings	\$ 13,006.65
REVENUE: Grants	\$ 22,631.20

**UNFINISHED
BUSINESS
#1**

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Don Girvan, Commissioner

Trish Becker, Commissioner

TO: Board of Commissioners

FROM: Dr. Rui-De Xue, Director

CC: Charolette M. Hall, Administrative Assistant

DATE: March 25, 2019

RE: Update on 8 Acre South Parcel and Research Property Construction Project Report

Mr. Bill Youker, Vice-President with the Harrell Construction Company, Inc. will give an updated report on the 8 Acre South Parcel and Research Property Construction project progress.



derio
Innovations
3-18-19





UNFINISHED BUSINESS

#2

Lombardo Spradley Klein

Certified Public Accountants

March 22, 2019

Board of Commissioners
Anastasia Mosquito Control District of St. Johns County
St. Augustine, Florida

Report on the Audit Process

We have audited the financial statements of the governmental activities of Anastasia Mosquito Control District of St. Johns County, (the District), for the year ended September 30, 2018, and have issued our report thereon dated March 22, 2019. Professional standards require that we provide you with information about our responsibilities under Governmental Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated that information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 22, 2018, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

We planned and performed our audit to obtain reasonable, but not absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets or violations of laws or governmental regulations. Because "reasonable assurance" is not "absolute assurance" and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements and noncompliance may exist and not be detected by us.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope previously communicated to you in the engagement letter dated May 22, 2018.

Significant Audit Findings

Significant Accounting Policies

Management has the responsibility for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. The District implemented no new accounting policies during the year ended September 30, 2018. The application of existing policies was not changed during the year ended September 30, 2018. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments, and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant estimates affecting the financial statements as of September 30, 2018 related to the useful lives for depreciation of property and equipment. We evaluated the key factors and assumptions used to develop those estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not discover any uncorrected misstatements of the financial statements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 22, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

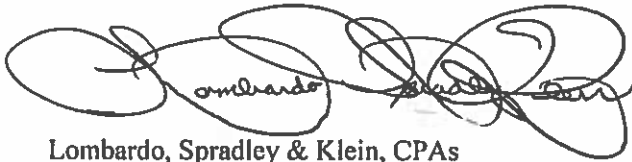
Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and other auditing standards, with management each year. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention as the District's auditors.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

A handwritten signature in black ink, appearing to read "Lombardo, Spradley & Klein, CPAs". The signature is highly stylized and cursive, with large loops and flourishes.

Lombardo, Spradley & Klein, CPAs

Anastasia Mosquito Control District of
St. Johns County, Florida

Annual Financial Report for the
Year Ended September 30, 2018

Communication with Those Charged with
Governance
Matters to be Communicated

- Responsibilities - Auditor/Management
- Planned Scope and Timing of Audit
- Significant Audit Findings:
 - Significant Accounting Policies
 - Accounting Estimates
 - Difficulties Encountered in Performing the Audit
 - Corrected and Uncorrected Misstatements
 - Disagreements with Management
 - Management Representations
 - Other Audit Findings or Issues

Annual Financial Report

For the Year Ended
September 30, 2018

Statements prepared by the staff of Anastasia
Mosquito Control District

Auditors' Report

- Unmodified Opinion
Financial Statements present *fairly*,
in all *material* respects
the financial position and changes in
financial position for the year then ended
in accordance with U.S. Generally
Accepted Accounting Principles. (GAAP)

Management Discussion and Analysis

- Financial Highlights
- Overview of the Financial Statements
- Condensed Financial Information for 2018 and 2017
- Analysis of Significant Budget Variations
- Capital Assets

Condensed Statements of Net Position

	2018	2017
Current and Other assets	\$ 4,310,540	\$ 3,207,314
Capital assets, net	8,847,249	6,998,666
Total assets	13,157,789	10,205,980
Deferred Outflows of Resources:		
Deferred Outflows related to pensions	372,356	377,863
Current liabilities	305,840	304,254
Non-current liabilities	1,467,232	1,486,309
Total liabilities	1,773,172	1,790,663
Deferred Inflows of Resources:		
Deferred Inflows related to pensions	147,566	83,621
Net assets:		
Invested in capital assets	8,847,249	6,998,666
Restricted	-	-
Unrestricted	4,162,974	3,117,314
Total net assets	\$ 13,000,223	\$ 10,108,980

Capital Asset Acquisitions

- 1 Facility Additions in Progress - \$ 1,521,677
- 1 Helicopter & Aerial Spraying Equipment - \$766,414
- 1 Service Request APP - \$ 30,000
- 1 Computers - \$6,807
- 1 Lab Freezer - \$7,997
- 1 Other Equipment - \$17,844

Financial Statements

- 1 Government-wide Financial Statements
 - Statement of Net Position
 - Statement of Activities
- 1 Fund Financial Statements
 - Balance Sheet
 - Statement of Revenues, Expenditures and Changes in Fund Balance
 - Reconciliations pages 12 and 14 – explain the differences between the government-wide and the fund financial statements
- 1 Notes to Financial Statements
- 1 Required Supplementary Information

Government Wide Vs. Fund Financial Statements

- 1 Capital Assets and Depreciation
- 1 Accrual of Compensated Absences (Vacation and Sick Time)
- 1 Net Pension Liability, Deferred Inflows and Outflows of Resources Related to Pensions

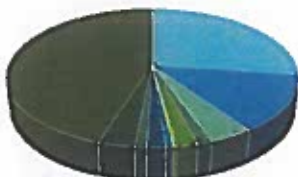
Report on Internal Control and Compliance

- No compliance violations discovered
- No significant deficiencies or material weaknesses discovered.
- No Significant Control Deficiencies

AG Report Required

- On Page 27 is the report required by the Florida Auditor General's Office
"Independent Accountant's Report on Compliance with Florida Statutes 218.415 – Investment of Public Funds"
Stricter requirements for governmental entities without a formal Investment Policy

2018 Actual Program Expenditures- Fund Financial Statements



- General Services 271
- Public Works 15
- Information & Logistics 11
- Capital 8
- Information 21
- General Services 131
- Public Works 26
- Information & Logistics 21
- Capital 45
- Operating Expenses 41
- Inventory & Prepaid 1
- Security 10
- Information 11

Things to Remember

Last year was an unprecedented year. With two hurricanes bringing excessive amounts of rainfall the District expended \$307,290 for chemicals and incurred \$261,839 in aerial spraying costs. Chemical costs are usually around \$130,000 a year and the District had not utilized aerial spraying since 2012. Total expenditure for the year was almost a million dollars higher than the average for the past six years. Some of the increase in costs were offset by grants and monies to be received from FEMA. 2017 is the perfect reminder of why the District needs to maintain adequate reserves so that they can continue to protect the citizens of St. Johns County from mosquito-borne diseases during unforeseen circumstances.

Questions??



Contact Information

Julieann Klein
Certified Public Accountant
Lombardo Spradley & Klein CPAs
111-1/Executive Circle
Daytona Beach, Florida 32114
386-258-3123 FAX 318
Julieann@lskcpas.com

**Anastasia Mosquito Control District
of St. Johns County
Annual Financial Report
For the Year Ended September 30, 2018**

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Statement of Activities	10
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Independent Auditors' Report

Lombardo Spradley Klein

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Honorable Board of Commissioners
Anastasia Mosquito Control District of St. Johns County
St. Augustine, FL

We have audited the accompanying financial statements of the governmental activity, of Anastasia Mosquito Control District of St. Johns County, as of and for the year ended September 30, 2018, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes, 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.

Auditors' Responsibility

Our Responsibility 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 on *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Anastasia Mosquito Control District of St. Johns County, as of September 30, 2018, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

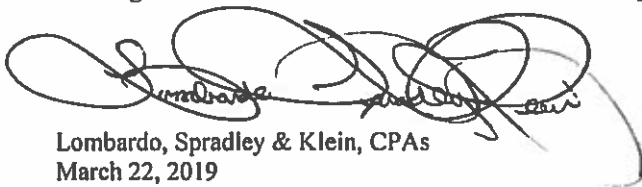
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the management's discussion and analysis and the required supplementary information on pages 3 through 8 and 28 through 33, be presented to supplement the basic financial statements. Such information, although not 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 managements 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 March 22, 2019 on our consideration of Anastasia Mosquito Control District of St. Johns County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Lombardo, Spradley & Klein, CPAs
March 22, 2019

Management Discussion and Analysis

**Anastasia Mosquito Control District of St. Johns County
Management Discussion and Analysis
For the Year Ended September 30, 2018**

Our discussion and analysis of the Anastasia Mosquito Control District of St. Johns County's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

At the conclusion of the district's fiscal year, September 30, 2018, the district had assets totaling \$15,177,789, deferred outflows of \$572,558, liabilities of \$1,972,975, deferred inflows of \$147,566, and net position totaled \$13,629,806(Statement of Net Position).

The District's expenses were \$3,229,891, while revenues totaled \$5,950,075 (\$4,982,960 derived from property taxes), with a resultant increase in net position of \$2,720,184 (Statement of Activities).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's financial statements. This report also includes other supplementary information in addition to the financial statements themselves.

The Statement of Net Position (page 9) and the Statement of Activities (page 10) provide information about the activities of the District and present a longer-term view of the District's finances. The statements are measured and reported using the economic resource measurement focus and the full accrual basis of accounting.

The Fund Financial Statements begin on page 11. The governmental funds measure and report activities using the current financial resources measurement focus and the modified accrual basis of accounting. Therefore, you will find the reconciliations on pages 12 and 14 that convert this data to the economic resources measurement focus and the accrual basis of accounting for use in the financial statements. The Governmental Accounting Standards Board (GASB) Statement No. 34 provides the authoritative guidance on the governmental financial reporting model.

THE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities

Government-wide Financial Statements are intended to allow the reader to assess a government's operational accountability. Operational accountability is defined as the extent to which the government has met its operating objectives efficiently and effectively, using all the resources available for that purpose, and whether it can continue to meet its objectives in the foreseeable future. For purposes of these statements, only governmental type activities are measured and reported using the economic resource measurement focus and the accrual basis of accounting.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain financial control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Notes to the Financial Statements

The Notes to the Financial Statements provide information that is essential to understanding the financial information presented in the Government-wide Financial Statements and the Fund Financial Statements. The notes can be found beginning on page 15.

Required Supplementary Information

Generally accepted accounting principles (GAAP) call for certain required supplemental information to accompany the audited basic financial statements and the accompanying footnotes.

Anastasia Mosquito Control District of St. Johns County
Management Discussion and Analysis
For the Year Ended September 30, 2018

CONDENSED FINANCIAL INFORMATION

Condensed Statement of Net Position as of September 30,

	2018	2017
Current and Other assets	\$ 6,310,540	\$ 5,207,314
Capital assets, net	8,867,249	6,998,666
Total assets	15,177,789	12,205,980
Deferred Outflows of Resources:		
Deferred Outflows related to pensions	572,558	577,863
Current liabilities	505,640	304,254
Non-current liabilities	1,467,335	1,486,346
Total liabilities	1,972,975	1,790,600
Deferred Inflows of Resources:		
Deferred Inflows related to pensions	147,566	83,621
Net assets:		
Invested in capital assets	8,867,249	6,998,666
Restricted	-	-
Unrestricted	4,762,557	3,910,956
Total net assets	\$ 13,629,806	\$ 10,909,622

Condensed Statement of Activities for Fiscal Year Ended September 30,

	2018	2017
Revenues:		
Property Taxes	\$ 4,982,960	\$ 4,601,325
Interest Income	79,060	31,675
Grants (DEP)	119,673	165,414
Other	768,382	(124,418)
Total general revenues	5,950,075	4,673,996
Expenses- Mosquito Control		
Personal services	\$ 1,384,571	\$ 1,333,540
Personal services benefits	778,767	772,332
Operating expenses	765,173	1,078,583
Depreciation expenses	301,380	297,416
Total Expenses	3,229,891	3,481,871
Change in net position	2,720,184	1,192,125
Beginning net position	10,909,622	9,717,497
Ending net position	\$ 13,629,806	\$ 10,909,622

**Anastasia Mosquito Control District of St. Johns County
Management Discussion and Analysis
For the Year Ended September 30, 2018**

General Revenues

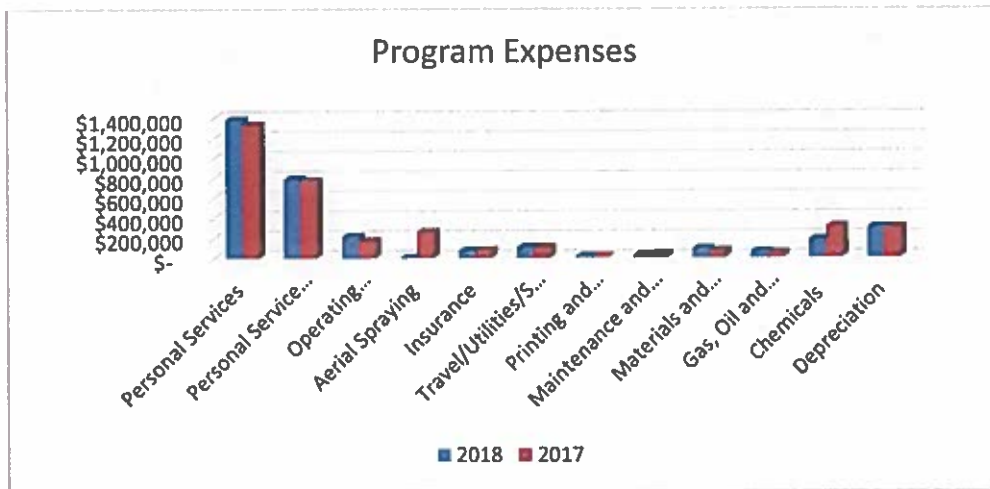
Property taxes increased by \$381,635, or 8.3% from \$4,601,325 to \$4,982,960. The Millage remained at .2150, for last two Fiscal Years ending September 30, 2017 and 2018, respectively. Interest income increased by \$47,385, or 149.6% for Fiscal Year ending September 30, 2018. This was due to a portion of the unexpended funds, reserved for the facility project, being maintained in the State Board of Administration (SBA) investment account, averaging about a 2.0 % annualized return, increased from the prior year by about .65%. The District sold the Northwest, Cartwheel Bay location for \$650,000. Additionally, FEMA reimbursements for Hurricane Matthew were received in the amount of \$268,691.

Program Expenses

Program expenses were \$251,980 (7.2%) less than prior fiscal year ending September 30, 2017. Some highlights are as follows:

Aerial spraying costs were non-existent for the year, due to a dry season. \$11,863 was expended on an outside Aerial R&D Committee that helped pave the way for the District's in house Aerial program, which had begun with substantial purchase of a helicopter and apparatus gear to customize it for barrier (preventive) larviciding and fogging capabilities to contain mosquito outbreaks by air. The costs expended for the current year outlay, related to the program totaled \$767,624 for the year and are broken out in the Capital Outlay listing on page 7. The program is expected to be operational in March 2019, due to FAA and other regulations and compliance. The existing two year District's Work in Progress Facility Expansion, includes the Hangar and landing facility as encompassed in previous budget.

Personal Services increased by \$51,031 or 3.8%, compared to the prior year, due to cost of living increase (COLA), and seasonal, temporary, Applied Research staff used to increase the District's efficiency in establishing improved methodologies for combating mosquito borne illnesses. The research has continued to stimulate grant funding, totaling the accrued amount of \$119,673 for the year. Personnel benefits were only an increase of \$17,731 or 2.3%, lower ratably compared to the rise in wages due to low health insurance increases, and pension benefits not mandated for the seasonal staff.



An Analysis of the District's Overall Financial Position and Results of Operations

As of September 30, 2018, the District's cash and investments totaled \$5,635,695 representing 37.1% of total assets.

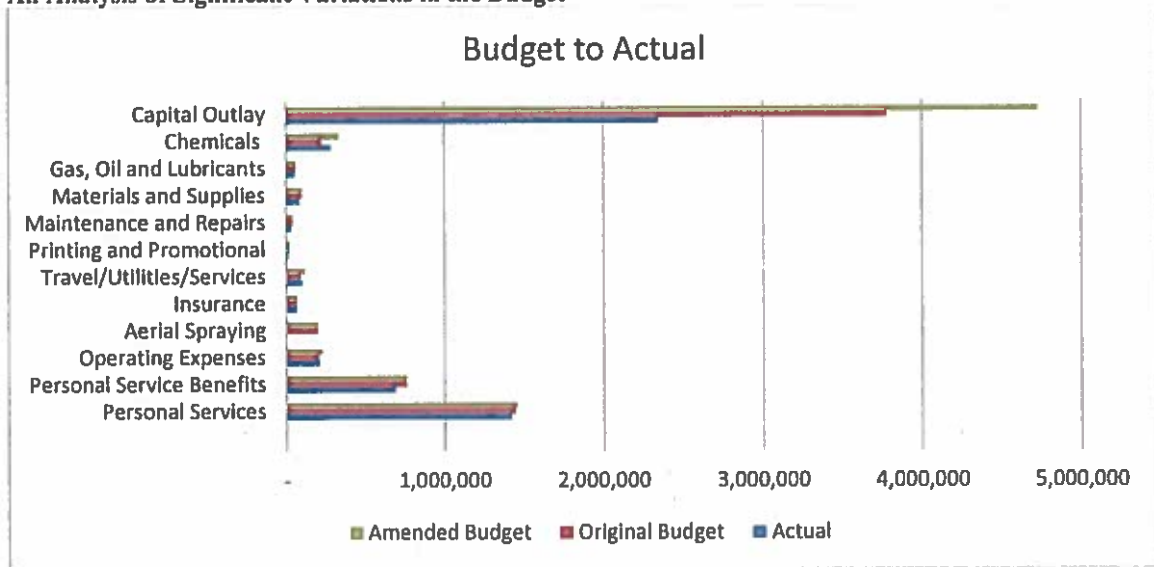
Net position on September 30, 2018 was \$13,629,806, an increase of \$2,720,184 over the preceding year, principally due to property tax revenues budgeted for the construction of the expansion to the base station.

**Anastasia Mosquito Control District of St. Johns County
Management Discussion and Analysis
For the Year Ended September 30, 2018**

An Analysis of Balances in the Governmental Fund (The General Fund)

The governmental fund for the District is its only fund – the General Fund. The fund balance increased by \$901,840 for the year ended September 30, 2018. The increased fund balance was primarily attributable to under-spent tax revenues, budgeted in Capital Outlay for the facility expansion, not completed in the fiscal year ended September 30, 2018.

An Analysis of Significant Variations in the Budget



The District’s budget is shown on the Statement of Revenue, Expenditures and Changes in Fund Balance-Budget (Budgetary-Basis) and Actual-General Fund (see Table of Contents). There were significant variations between the final budget amounts and actual budget results, a summary of the significant variations and reasons for the variations follows:

Personal Services and Benefits

Budget \$1,457,644, actual \$1,422,678, variation \$34,966 under the amended budget which was increased by \$12,076 for research grant funding received. Anticipation of overtime, and seasonal hires that do not always pan out are amongst the contributing factors in which budget personnel is based.

Operating Expenses

Budget \$229,621 after \$20,600 of amendments during the year for additional funding received actual \$214,202, variation \$15,419 under. Budget didn’t take into account the reimbursement of excess fees by the tax collector’s office. \$44,344. This amount is never guaranteed or measurable until St. Johns County Tax Collector performs its own end of year Budget analysis. After they perform their assessment, they remit excess Commissions, previously, deducted from Tax Revenue Collections on behalf of the District throughout the year. Additionally, Legal Fees budgeted was \$24,000, actual \$15,027, variation \$8,973 under. This was due to an atypically low amount of policy legislation, as well as a reduced amount of significant contract revisions and review.

Aerial Spraying

Dodging the need for outsourcing an emergency Aerial Spraying, typically costing \$200,000 in crisis mode years, put the District in a great position to do its homework on circumventing the costly need for this outsourcing. \$11,863 was expended of the normal aerial funds to pay for two outsourced, experienced Pilots, well versed in Mosquito Control who were added to the Board approved “Aerial Committee”. Diligent meetings that were very productive led to the purchase of an aircraft with, employing very precise diligence, every step of the way. Aforementioned in greater detail, above as one of the key highlights in “Program Expenses”, p. 5, the District’s in house Aerial program, had begun with the purchase of a helicopter and various apparatus gear for year-round as well as emergency capabilities to contain mosquito outbreaks by air at a total initial investment of \$767,624 (breakdown on Capital Outlay listing p. 7). Besides multiple test flights, the program is expected to be operational in March 2019.

**Anastasia Mosquito Control District of St. Johns County
Management Discussion and Analysis
For the Year Ended September 30, 2018**

Gasoline, Oil and Lubricants

Budget \$64,000, actual \$59,951, variation \$4,049 under. The budgeted outcome of this highly acceptable, despite the traditionally high market place volatility of gas prices and potentially unforeseen travel relating to the weather. Gas prices steadily pretty consistent throughout the year.

Chemicals

Budget \$331,478; actual \$283,478 variation \$47,730 under after an increase in the budget of \$103,478, due to amendments of the budget. The District likes to maintain sufficient chemical inventory for both regular and emergency operations.

Capital Outlay

Budget \$4,730,058; actual \$2,350,989, variation \$2,379,069 under. The majority of this, was attributed to incompleteness of Phase II of the District Facility expansion which has been re-budgeted at \$2,354,390, and will be completed in the 2018/19 Budget year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District's capital assets as of September 30, 2018 reflect an investment of \$8,867,249 net of accumulated depreciation. Capital outlays of \$2,350,989 during the fiscal year included the following purchases:

• Construction in Progress	1,521,677
• Computers	5,807
• Airboat Wiring Harness	1,351
• AMCD Service Request Phone App.	30,000
• Furnishings, New Facility	6,979
• Waveworks R&L Desks (2)	2,823
• Maintenance Software Database w/ tablets	5,434
• Fisher, Lab Freezer, Isotemp -086c	7,997
• Samsung 25.5 Cu Ft. Refrigerator	1,297
• Helicopter: 2003 Bell 206B3	594,050
• Helicopter: AG-NAV Navigation & Flow Syst.	68,077
• Helicopter: David Clark H10 Headphone Set	1,346
• Helicopter: Isolair Granular Larvicide System	17,000
• Helicopter: Isolair Liquid Larvicide System	44,217
• Helicopter: Isolair Liquid Adulticide System	20,801
• Helicopter: Free Flight Ranger FAA Mandate	4,295
• Helicopter: Material Handler	11,112
• Helicopter: Atomiser on EX 6285 1, 1/2" Round	6,726

The District also disposed of \$487,213 (\$181,026 net book value) of equipment.

The \$1,521,677 of Construction in Progress is the District's Phase II, Expansion of the State Road 16 Base Station. The predominant focus of the expansion is in Applied Research and the Aerial Program, which will be completed in the 2018/19 budget year.

The District has no outstanding debt obligation.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET RATES

The District's principal source of income is property tax revenue generated from property assessments within the District. Property taxes provided 83.75% of the District's total revenues, substantially, proportionately lower due to the receipt of Northwest Facility Sale, and FEMA funds at \$650,000, and \$268,691, respectively. The Board maintained the .2150 millage rate for the budget year ending September 30, 2019.

The District anticipates continuing growth, development and increase in property values within the County. The influx of Zika within the State, has led to the need for further modernization of operations in order to protect its citizens more effectively. The Phase II Expansion of the Base Station, should be completed in the fiscal year ending September 30, 2019. The facility expansion will include a larger research facility, test field, Heliport, alternate housing facility, greenhouses and insectary.

Request for information

The District's general purpose external financial statements (the basic financial statements and required supplementary information) are designed to provide financial overview of the district's finances. Requests for additional information or questions concerning the financial information contained in this report should be addressed to the Director of the Anastasia Mosquito Control District of St Johns County, 120 EOC Drive, St. Augustine, FL 32092.

Basic Financial Statements

Government-wide Financial Statements

Anastasia Mosquito Control District of St. Johns County

Statement of Net Position

September 30, 2018

	Governmental Activities
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 921,178
Investments	4,714,517
Due from Other Governments and Entities	64,397
Other Receivables	36,008
Prepaid Items	170,969
Inventory	403,471
Total Current Assets	<u>6,310,540</u>
Capital Assets:	
Land	925,747
Construction in Progress	2,053,193
Buildings & Improvements	\$ 4,726,725
Less: Accumulated Depreciation	<u>265,037</u>
	4,461,688
Vehicles & Equipment	2,881,740
Less: Accumulated Depreciation	<u>1,455,119</u>
Total Capital Assets	<u>8,867,249</u>
Total Assets	15,177,789
Deferred Outflows of Resources:	
Deferred Outflows Related to Pensions	\$ 572,558
Total Deferred Outflows of Resources	<u>572,558</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	272,524
Accrued Payroll and Benefits	72,937
Retainage Payable	145,179
Compensated Absences	<u>15,000</u>
Total Current Liabilities	<u>505,640</u>
Noncurrent Liabilities less Current Portion:	
Compensated Absences	95,523
Net Pension Liability	<u>1,371,812</u>
Total Noncurrent Liabilities	<u>1,467,335</u>
Total Liabilities	1,972,975
Deferred Inflows of Resources:	
Deferred Inflows Related to Pensions	\$ 147,566
Total Deferred Inflows of Resources	<u>147,566</u>
NET POSITION	
Net Investment in Capital Assets	8,867,249
Unrestricted	<u>4,762,557</u>
Total Net Position	<u>\$ 13,629,806</u>

See accompanying notes to financial statements.

Anastasia Mosquito Control District of St. Johns County

Statement of Activities

Year Ended September 30, 2018

Human Services - Mosquito Control:

Personal Services	\$ 1,384,571
Personal Service Benefits	778,767
Operating Expenses	214,202
Aerial Spraying	-
Insurance	70,755
Travel/Utilities/Services	105,297
Printing & Promotional	15,133
Maintenance and Repairs	35,684
Materials and Supplies	87,843
Gasoline, Oil and Lubricants	57,100
Chemicals and Solvents	179,159
Depreciation	301,380

Total Program Expenses 3,229,891

General Revenues:

Property Taxes	4,982,960
Interest Income	79,060
Grants (DEP)	119,673
Other	278,145
Gain/ (Loss) from Disposition of Assets	490,237

Total General Revenues 5,950,075

Increase in Net Position 2,720,184

Net Position Beginning of Year 10,909,622

Net Position End of Year \$ 13,629,806

See accompanying notes to financial statements.

Fund Financial Statements

Anastasia Mosquito Control District of St. Johns County

Balance Sheet
Governmental Fund - General Fund
September 30, 2018

ASSETS

Cash and Cash Equivalents	\$ 921,178
Investments	4,714,517
Due from Other Governments and Entities	64,397
Other Receivables	36,008
Prepaid Items	170,969
Inventory	403,471
Total Assets	<u>\$ 6,310,540</u>

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts Payable	\$ 272,524
Accrued Payroll and Benefits	72,937
Retainage Payable	145,179
Total Liabilities	<u>490,640</u>

Fund Balances:

Nonspendable for Inventory and Prepaids	574,440
Assigned for Future Capital Outlay/Contingencies	2,486,165
Unassigned	<u>2,759,295</u>

Total Fund Balances 5,819,900

Total Liabilities and Fund Balances \$ 6,310,540

See accompanying notes to financial statements.

Anastasia Mosquito Control District of St. Johns County

Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Assets September 30, 2018

Total Fund Balances-Governmental Fund		\$ 5,819,900
Amounts reported in the Statement of Net Assets are different because of the following:		
1.	Capital assets used in governmental activities are not financial resources and therefore not reported in the fund as assets:	
	Land	925,747
	Construction in progress	2,053,193
	Buildings & improvements	\$ 4,726,725
	Less: accumulated depreciation	<u>265,037</u>
		4,461,688
	Equipment	2,881,740
	Less: accumulated depreciation	<u>1,455,119</u>
		1,426,621
2.	Compensated absences not due and payable in the Fund Financial Statements.	(110,523)
3.	Governmental funds report contributions to defined benefit pension plans as expenditures. However, in the Statement of Activities, the amount contributed reduces future net liability. Also included in pension expense in the Statement of Activities are amounts amortized for related deferred inflows and outflows.	
	Deferred Outflows Related to Pensions	572,558
	Net Pension Liability	(1,371,812)
	Deferred Inflows Related to Pensions	<u>(147,566)</u>
		572,558
		(1,371,812)
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Anastasia Mosquito Control District of St. Johns County

Statement of Revenues, Expenditures and Changes in Fund Balance Governmental Fund - General Fund Year Ended September 30, 2018

Revenues:	
Property Taxes	\$ 4,982,960
Interest Income	79,060
Grants	119,673
Proceeds from Sale of Property and Equipment	671,263
Other	278,145
	<hr/>
Total Revenues	6,131,101
Expenditures:	
Personal Services	1,422,678
Personal Service Benefits	690,421
Operating Expenses	214,202
Aerial Spraying	-
Insurance	70,755
Travel/Utilities/Services	105,297
Printing and Promotional	15,133
Maintenance and Repairs	35,684
Materials and Supplies	87,843
Gasoline, Oil and Lubricants	57,100
Chemicals and Solvents	179,159
Capital Outlay	2,350,989
	<hr/>
Total Expenditures	5,229,261
Excess of Expenditures Over Revenues - Net Change in Fund Balance	901,840
Fund Balance Beginning of Year	<hr/>
	4,918,060
Fund Balance End of Year	<hr/>
	\$ 5,819,900

See accompanying notes to financial statements.

Anastasia Mosquito Control District of St. Johns County

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Fund - General Fund with the Statement of Activities
 September 30, 2018

Net Change in Fund Balance - General Fund \$ 901,840

Amounts reported for governmental activities in the statement of activities are different because:

- Governmental Fund (General Fund) reports capital outlays as expenditures. The Statement of Activities reports capital outlays as assets subject to depreciation over their estimated useful lives and recognizes depreciation expense:

Capital Outlay	\$ 2,350,989	
Depreciation Expense	<u>(301,380)</u>	2,049,609

- Some expenses reported on the Statement of Activities are not fund expenditures normally liquidated with current financial resources:

Compensated Absences		38,107
Pension Expense		(88,346)
Proceeds from Sale of Prop. Plant & Equip.		(671,263)
Loss on Disposition of Assets		490,237
Increase in Net Position - Statement of Activities		<u>\$ 2,720,184</u>

See accompanying notes to financial statements.

NOTE 1. – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Anastasia Mosquito Control District of St. Johns County, (herein after referred to as “The District”), was created, as an “independent special district” on December 7, 1948, pursuant to the results of a special election held in accordance with Chapter 388, Florida Statutes. The Anastasia Mosquito Control District of St. Johns County was created to achieve and 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.

The District’s financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

A. Reporting Entity

The financial statements of the District consist only of the statements of Anastasia Mosquito Control District of St. Johns County. The District has no oversight responsibilities for any other governmental entity since no other entities are considered to be controlled by or dependent upon the District. The District is a special-purpose independent governmental agency engaged in a single governmental program – mosquito control.

B. Basis of Accounting/Measurement Focus

In Accordance with Governmental Accounting Standards Board (GASB) *Statement No. 34 – Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments*, the basic financial statements include both the government-wide and fund financial statements.

Government-Wide Financial Statements

The government-wide financial statements consist of the statement of net position and the statement of activities. Government-wide financial statements report information about the District as a whole similar to information for a private-sector business. The statement of net position presents assets and liabilities with the net difference reported as net position. The net position reflects the financial position of the District as of the last day of the fiscal year. The statement of activities reports expenses and supporting sources of revenue during the fiscal year. This statement is similar to a statement of profit or loss in the private sector.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, similar to information reported for a private-sector business. Accordingly, all of the District’s assets, including depreciable capital assets, deferred outflows, liabilities, and deferred Inflows are included in the Statement of Net Position. The Statement of Activities presents changes in net assets during the fiscal year. Since the District is a special-purpose independent governmental agency engaged in a single governmental program – mosquito control- the expenses shown on the Statement of Activities are for that function alone.

NOTE 1. – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting/Measurement Focus (Continued)

Government-Wide Financial Statements (Continued)

Under the accrual basis of accounting, revenues are recorded when earned. Expenses are recognized when incurred.

Governmental Fund Financial Statements

Fund financial statements are provided for governmental funds.

The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through governmental fund types. The measurement focus is upon determination of changes in financial position, rather than upon income determination. The following are the District's governmental fund types:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources.

All governmental funds are accounted for on a "spending" or "current financial resources" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. The reported undesignated fund balance (net current assets) is considered a measure of "available spendable or appropriable resources." Governmental fund operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. Instead, they are reported as liabilities in the statement of position. Capital assets are recorded as expenditures in the general fund. In the statement of activities, they are reported as assets subject to depreciation.

The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues are available if collected within sixty days of year end.

NOTE 1. – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting/Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include accumulated vacation and sick leave pay.

A reconciliation is provided that lists the differences between the net assets presented in the Government-wide Financial Statements and the net assets presented in the Governmental Fund Financial Statements.

C. Budget Policy and Control

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

-A tentative work plan and budget for the District is presented to the Board of Commissioners. On or before the 15th day of July of each year, the tentative work plan and budget are submitted to the Department of Agriculture and Consumer Services (DACS), Division of Inspection, Bureau of Entomology and Pest Control, for their review and approval.

-Not later than September 15 of each year, the District submits the certified budget to the Bureau of Entomology and Pest Control, DACS, for approval.

-Prior to October 1, the budget is legally enacted through passage of a resolution.

-Budget amendments are approved by the Board of Commissioners and submitted to the Bureau of Entomology and Pest Control, DACS, for approval. During the fiscal year, there were numerous budget amendments to maintain budgetary/management control.

-The budgeted revenue and expenditures shown in these financial statements includes all budget amendments approved by the District's Board of Commissioners and the Bureau of Entomology and Pest Control (DACS).

-The level of classification detail at which expenditures may not legally exceed appropriations is within budgetary accounts by fund.

-Appropriations lapse at the end of each year. An appropriation for capital or other programs shall be re-budgeted on an annual basis until the purpose for which it was made has been accomplished or abandoned.

-The budget for the General Fund that was either adopted or amended during the year by the Board of Commissioners was prepared on the same basis of accounting as used for financial reporting purposes, with the exception of inventory and other immaterial items. Under the budgetary basis, the District accounts for inventory of chemicals and fuels by the purchase method, whereby these items are recorded as expenditures when purchased.

NOTE 1. – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets

Cash and cash equivalents

Cash and cash equivalents are cash held in demand deposits at local banks.

Investments

Investments consist of excess funds deposited with the Local Government Surplus Funds Trust Fund administered by the State Board of Administration of Florida (SBA). Funds invested with the SBA are not required to be categorized since the investments are not evidenced by securities that exist in physical or book entry form. Funds invested with the SBA are considered to be cash equivalents. See Note 3B for further explanation.

Due from other governments

Due from other governments represents amounts due from state and local governmental entities.

Inventory

Inventory is valued at the lower of cost or market based on the first-in-first-out method (FIFO). Inventory is recorded under the consumption method. Cost is recorded as an expenditure/expense at the time inventory is used. The inventory balance, as reported in the fund financial statements, is offset by a fund balance reserve account in the General Fund to indicate it is not available for appropriation and not an expendable available financial resource of the General Fund.

Capital Assets

In the government-wide financial statements, capital assets include land, buildings, building improvements, and equipment. According to the District's capitalization policy, capital assets are capitalized and depreciated if they have a life of more than one year and cost \$1,000 or more. Capital assets are recorded at cost when purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

In the government-wide financial statements, depreciation is recorded on capital assets using the straight-line method and the following useful lives:

Buildings	20-40 years
Building improvements	10-40 years
Equipment	5-20 years

Fixed assets purchased in the governmental fund are recorded as expenditures at the time of purchase.

NOTE 1. – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets (Continued)

Compensated Absences

A liability for unused vacation and sick time for employees is calculated and reported in the government-wide financial statements. A liability for unused sick leave is accrued only to the extent that the leave will result in cash payments upon termination. A liability for these amounts is reported in governmental funds only if they have matured, due to employee retirement or resignation.

Fund Equity

Beginning with fiscal year 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable fund balance – amounts that are not in spendable form (such as prepaid expenses and advances due from other funds) or are required to be maintained intact.

Assigned fund balance – amounts the District intends to use for specific purpose. Intent can be expressed by the Board of Commissioners or as delegated to the District Director.

Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

Such fund balance classifications are established to demonstrate the current unavailability for certain assets to pay current expenditures and budgetary fund segregation for future planning and contingencies. The following is a description of the nonspendable and assigned fund balances used by the District:

Nonspendable - inventory and pre-paids (\$574,440) – Amounts set aside for chemical, fuel and tire inventories and prepaid insurance.

Assigned for future capital outlay/contingencies (\$2,486,165) – Amounts assigned for future capital outlay, payment of annual/sick leave, and contingencies.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers unrestricted funds to have been spent first. When an expenditure is incurred for which assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of unassigned funds, and then assigned funds, as needed, unless the Board has provided otherwise in its assignment actions.

Deferred Outflows of Resources/Deferred Inflows of Resources

In addition to assets and liabilities, the District reports the financial statement elements of deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure) until that applicable time. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that applicable time.

The District reports one item that qualifies as deferred outflows of resources on its government-wide statement of net-position, deferred inflows for pensions. The deferred outflows for pensions is an aggregate of items related to pensions as calculated in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The deferred outflows for pensions will be recognized as pension expense or a reduction of the net pension liability in future reporting years.

NOTE 1. – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets (Continued)

Deferred Outflows of Resources/Deferred Inflows of Resources (Continued)

The District reports one item that qualifies as deferred inflows of resources on its government wide statement of net position, deferred inflows for pensions. The deferred inflows for pensions is an aggregate of items related to pensions as calculated under the same principles as deferred inflows for pensions, and will be recognized as a reduction to pension expense in future reporting years.

Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect certain assets, liabilities, revenues, expenditures/expenses and note disclosures. Actual results could differ from those estimates.

NOTE 2. – PROPERTY TAXES

All real and tangible personal property taxes are due and payable November 1 of each year, or as soon thereafter as the assessment roll is certified by the St. Johns County Property Appraiser (levy date). St. Johns County mails a notice of the taxes due to each property owner on the assessment roll. The County collects the taxes for the District. Unpaid real and tangible personal property taxes due November 1 become delinquent April 1 of the following year. Collection dates are from November 1 to June 1 of the following year. Taxes may be paid upon receipt of such notice from the County, with discounts at the rate of four percent (4%) if paid in of November; three percent (3%) if paid in December; two percent (2%) if paid in January; and one percent (1%) if paid in February.

Taxes paid March are without discount. On or before June 1 (lien date) of the year following the year in which taxes were assessed, tax certificates are sold on all real estate parcels with outstanding real property taxes.

The District makes an annual levy on property for general governmental services. Revenue recognized during this fiscal year amounted to \$4,982,960.

NOTE 3. – CASH DEPOSITS AND INVESTMENTS

A. Deposits

Cash and cash equivalents are carried at cost. Demand deposits and money market accounts are insured by federal depository insurance up to \$250,000 of the aggregate account balances. Amounts in excess of \$250,000 are fully insured by U.S. Government securities held in the Public Deposit Security Trust Fund (Pool) maintained and monitored by the Treasurer of the State of Florida. The Pool provides for additional assessments to members of the pool to insure that there will be no loss of public funds. At September 30, 2018, the carrying amount of the District's demand deposits was \$921,178, and the respective bank balances totaled \$1,182,322.

B. Investments

State statutes govern the District's investment policies. The District is authorized by its Commission and Florida Statutes to invest available funds in the SBA's Local Government Surplus Funds Trust Fund. The District invests excess cash in the SBA as described in Note 1. The SBA has established the Florida Prime whereby participants own a share of the respective pools and not the underlying securities.

The Florida PRIME (formerly known as Pool or Fund A) is an external investment pool that meets all of the necessary criteria to elect to measure all of the investments in the Florida PRIME at amortized cost. Therefore, the District's investment in Florida PRIME is reported at amortized cost. The fair value of the position in the currently pool is equal to the value of the pool's shares at \$4,714,517 as of September 30, 2018. The Florida PRIME is rated by Standard and Poors and is rated AAAM.

Anastasia Mosquito Control District of St. Johns County
Notes to Financial Statements
For the Year Ended September 30, 2018

NOTE 3. – CASH DEPOSITS AND INVESTMENTS (Continued)

The weighted average days to maturity (WAM), at September 30, 2018, is 33 days. Next interest rate reset dates are used in the calculation of the WAM. The weighted average life (WAL) of Florida PRIME at September 30, 2018, is 72 days.

The Florida PRIME did not participate in a securities lending program in the year ended September 30, 2018, nor was it exposed to any foreign currency risk. The SBA provides separate financial statements for the Florida PRIME (unaudited) as of and for the period ending June 30 which can be obtained at www.sbafla.com. It does not issue financial statements as of and for the period ending September 30.

At September 30, 2018, there were no redemption fees or maximum transfer amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account balance. With regard to liquidity fees, the SBA has the authority to impose penalties for early withdrawal, but has not made any required disclosures relating to these fees. The SBA also has the authority to limit contributions or withdrawals for up to 48 hours in the event of an occurrence or event that has a material impact on the liquidity of the Florida PRIME. No such limitation took place during the year ended September 30, 2018.

NOTE 4. – DUE FROM OTHER GOVERNMENTS AND ENTITIES

As of September 30, 2018, the District had receivables due from other governments and entities in the amount of \$64,397 as follows:

St. John's County Tax Collector	\$48,448
St. John's County Property Appraiser	\$4,390
Insurance Refund	\$4,865
Other Entities	\$6,694
	<u>\$64,397</u>

NOTE 5. – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018, was as follows:

	Beginning Balance	Additions	Deletions/Transfers	Ending Balance
Non-depreciable Assets:				
Land	\$1,002,605	-	(76,858)	\$925,747
Construction in Progress	531,516	1,521,677		2,053,193
Depreciable Assets:				
Buildings & Improvements	4,973,173		(246,448)	4,726,725
Equipment	2,216,335	829,312	\$ (163,907)	2,881,740
Total Depreciable Assets	<u>7,189,508</u>	<u>829,312</u>	<u>(410,355)</u>	<u>7,608,465</u>
Accumulated Depreciation:				
Buildings & Improvements	289,835	121,453	(146,251)	265,037
Equipment	1,435,128	179,927	(159,936)	1,455,119
Total Accumulated Depreciation	<u>1,724,963</u>	<u>301,380</u>	<u>(306,187)</u>	<u>1,720,156</u>
Capital Assets, net	<u>\$6,998,666</u>	<u>\$2,049,609</u>	<u>\$ (181,026)</u>	<u>\$8,867,249</u>

Current-period depreciation expense charged to the Statement of Activities amounted to \$301,380. Current year Construction in Progress consisted of Current Year, District Facility Expansion, \$1,521,677. The completion of the Facility Expansion, Capital Outlay project is targeted to be completed by fiscal year ending September 30, 2019, with the in progress value of this asset at \$2,053,193. Partially, depreciated assets disposed, consisted of the Northwest, Cartwheel Bay substation and obsolete vehicles and equipment.

Anastasia Mosquito Control District of St. Johns County
 Notes to Financial Statements
 For the Year Ended September 30, 2018

NOTE 6. – DEFERRED COMPENSATION

The District offers its employees a deferred compensation plan that permits them to defer a portion of their current salary until future years. Contributions to the plan are administered by a third party administrator. In compliance with Internal Revenue Service Code Section 457(g), the plan assets are in custodial accounts for the exclusive benefit of the plan's participants and beneficiaries. Since the plan is in compliance with Internal Revenue Service Code Section 457, the District is not required to report (and does not report) the assets or liabilities in the financial statements. The District provides neither administrative services nor investment advice to the plan; and therefore, no fiduciary relationship exists between the District and the plan

NOTE 7. – LEASE OBLIGATIONS

The District, typically, purchases its operating assets. Currently, there are no lease obligations.

NOTE 8. – ECONOMIC DEPENDENCY

The District is dependent on real and personal property taxes levied on St. Johns County residents to support its operational costs. A significant portion of the District's available assets are invested in the Local Government Surplus Funds Trust Fund.

NOTE 9. – CHANGES IN LONG TERM LIABILITIES

During the year ended September 30, 2018, the following changes occurred in the District's long term liabilities:

	<u>Compensated Absences & Benefits</u>
Balance September 30, 2017	\$ 148,630
Increases	95,523
(Decreases)	<u>(133,630)</u>
Balance September 30, 2018	<u>\$ 110,523</u>
Portion of long-term liabilities Due in one year	<u>\$ 15,000</u>

NOTE 10. - PENSION PLAN

Florida Retirement System and Health Insurance Subsidy

In accordance with Florida law, the District participates in the Florida Retirement System (FRS), a cost-sharing, multiple-employer defined benefit public employee retirement system. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The FRS was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan, and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members, effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan (INV).

The FRS and HIS (Health Insurance Subsidy Program) are administered by the Florida Department of Management Services, Division of Retirement. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code. The Florida legislature has the authority to establish and amend retirement legislation and related bills of significance to members to the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web site www.dms.myflorida.com/workforce_operations/retirement/publications.

All permanent full-time, regular part-time employees and seasonal positions are eligible to participate in the plan. The retirement age and other retirement benefits & options are stated in the Summary Plan Description by the FRS.

Contributions

The funding methods and the determination of benefits payable are provided for in various acts of the State Legislature. These acts provided that employers, such as the District, were required to contribute 7.92% from October 1, 2017 to June 30, 2018 and 8.26% from July 1, 2018 to September 30, 2018 for regular employees; 45.50% from October 1, 2017 to June 30, 2018 and 48.70% from July 1, 2018 to September 30, 2018 for elected officials; 13.26% from October 2017 to June 30, 2018 and 14.03% from July 1, 2018 to September 30, 2018 for employees under DROP program; and 6.20% from October 1, 2017 to June 30, 2018 and 6.20% from July 1, 2018 to September 30, 2018 for retirees. The Districts contributions include 1.66% for post-retirement health insurance subsidy for October 1, 2017 to September 30, 2018.

As of July 1, 2011, employees are required to contribute 3% to the Florida Retirement System, except for those participating in the DROP Program and retirees.

The District contributed the following amounts for those employees covered under the Florida Retirement System and Health Insurance Subsidy:

Year Ended September 30,	District's Contribution	Percent of Covered Payroll
2018	\$ 140,743	10.71%
2017	\$ 126,990	10.81%
2016	\$ 122,127	11.51%
2015	\$ 100,080	10.14%
2014	\$ 85,861	8.58%
2013	\$ 66,075	6.73%
2012	\$ 53,152	5.42%
2011	\$ 96,808	9.58%

Anastasia Mosquito Control District of St. Johns County
Notes to Financial Statements
For the Year Ended September 30, 2018

NOTE 10. - PENSION PLAN (Continued)

The payroll for the District's employees covered by the plan for the year ended September 30, 2018 was \$ 1,313,548; the District's total payroll was \$1,422,678.

Actuarial Methods and Assumptions

Actuarial assumptions for both cost-sharing defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2016 for the period July 1, 2008, through June 30, 2013. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.60%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 7.10%. The plan's 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 uses a pay-as-you-go funding structure, a municipal bond rate of 3.87% was used to determine its total pension liability. In October 2018, the Actuarial Assumptions Conference adopted the Bond Buyer General Obligation 20-Bond Municipal Bond Index as the applicable municipal bond index. As of June 30, 2018, the long-term expected rate of return was decreased from 7.10% to 7.00%. Additionally, the municipal rate used by the HIS increased from 3.58% to 3.87%.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption.

The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation ¹	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.9%	2.9%	1.8%
Fixed Income	18.0%	4.4%	4.3%	4.0%
Global Equity	54.0%	7.6%	6.3%	17.0%
Real Estate	11.0%	6.6%	6.0%	11.3%
Private Equity	10.0%	10.7%	7.8%	26.5%
Strategic Investments	6.0%	6.0%	5.7%	8.6%
Assumed Inflation - Mean			2.6%	1.9%

¹ - As outlined in the FRS Pension Plan's investment policy.

Anastasia Mosquito Control District of St. Johns County
Notes to Financial Statements
For the Year Ended September 30, 2018

NOTE 10. - PENSION PLAN (Continued)

Changes in Net Pension Liability

	FRS	HIS
Balance, Beginning	\$ 957,344	\$ 395,372
Change in Proportion	(30,682)	17,643
Changes for the Year:		
Service Cost	67,118	11,261
Interest on Total Pension Liability	404,052	12,479
Effect of Plan Changes	2,984	
Effect of Economic/Demographic		
Gains or Losses	45,715	3,755
Effect of Assumption Changes	310,713	
Employer Contributions	(89,973)	(19,569)
Member Contributions	(24,107)	
Net Investment Income	(692,843)	(51)
Administrative Expenses	594	7
Balance, Ending	<u>\$ 950,915</u>	<u>\$ 420,897</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0%-FRS and 3.87%-HIS, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is on percentage point lower (6.0%-FRS; 2.87%-HIS) or one percentage point higher (8.0%-FRS; 4.87%-HIS) than the current rate:

	1% Decrease (6.00%/2.87%)	Current Discount Rate (7.00%/3.87%)	1% Increase (8.00%/4.87%)
District's Net Pension Liability- FRS	\$ 1,735,459	950,915	\$ 299,304
District's Net Pension Liability- HIS	\$ 479,378	420,897	\$ 372,151

Net Pension Liability, Deferred Outflows/ Inflows of Resources, and Pension Expense

1. Proportionate Share of FRS and HIS Plans

The District's proportionate share of the net pension liability was calculated using accrued retirement contributions June 30, 2013 through June 30, 2018, and the required accrued contributions for the division (paid on behalf of the division's employees who administer the plans) allocated to the District on a proportional basis. The actuarial assumptions that determined the total pension liability for the HIS Program was determined on the same basis used by the plan.

The following table presents information of the District's proportionate share of the FRS and HIS based on information, provided by the Florida Division of Retirement:

	FRS	HIS	Total
Proportionate Share of Net Pension Liability at June 30, 2018	\$ 950,915	\$ 420,897	\$ 1,371,812
Proportion at June 30, 2018	0.003157033%	0.003976691%	
Proportion at June 30, 2017	0.003236532%	0.003697671%	
Change in proportion during current year	-0.000079499%	0.000279020%	

At September 30, 2018, the District reported a net pension liability of \$1,371,812 for its proportionate share of the collective net pension liability of the FRS and HIS

Anastasia Mosquito Control District of St. Johns County
Notes to Financial Statements
For the Year Ended September 30, 2018

NOTE 10. - PENSION PLAN (Continued)

2. Pension Expense and Deferred Outflows/ Inflows of Resources to Pensions

For the year ended September 30, 2018, the District recognized pension expense of (\$6,429) related to the FRS and \$25,525 related to HIS. At September 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS	HIS	Total
Differences between expected and actual experience- DOR	\$ 80,557	\$ 6,444	\$ 87,001
Differences between expected and actual experience- DIR	(2,924)	(715)	(3,639)
Change in assumptions- DOR	310,713	46,809	357,522
Change in assumptions- DIR		(44,501)	(44,501)
Investments- DOR		254	254
Investments- DIR	(73,470)		(73,470)
Changes in District Proportion- DOR	51,515	50,088	101,603
Changes in District Proportion- DIR	(20,833)	(5,123)	(25,956)
Contributions subsequent to measurement date- DOR	21,266	4,912	26,178
Total Deferred Outflows	\$ 464,051	\$ 108,507	\$ 572,558
Total Deferred Inflows	\$ (97,227)	\$ (50,339)	\$ (147,566)

Deferred Outflows and (Inflows)

Deferred outflows of resources of \$21,266 for FRS and \$4,912 for HIS are reported by the District for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net position liability in the fiscal year ended September 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension plan will be recognized in pension expense as follows:

Year ended September 30:	FRS	HIS
2019	\$ 45,104	\$ 16,602
2020	119,884	16,496
2021	83,823	16,444
2022	17,127	12,329
2023	57,927	4,862
Thereafter	21,693	(13,477)
	\$ 345,558	\$ 53,256

NOTE 11. - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District continues to carry commercial insurance for all risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Anastasia Mosquito Control District of St. Johns County
Notes to Financial Statements
For the Year Ended September 30, 2018**

NOTE 12. – COMMITMENTS

The District has a contract with Harrell Construction Company to expand the facility at 120 EOC Drive. The facility expansion will include a larger research facility, test field, Heliport, alternate housing facility, greenhouses and insectary. The total contract as of September 30, 2018 is \$3,610,651 and is scheduled to be completed in the fiscal year ending September 30, 2018.

NOTE 13. – New Accounting Standards

The Governmental Accounting Standards Board (GASB) issued several pronouncements that are effective for these financial statements. These are:

GASB Statement 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions
GASB Statement 81 – Irrevocable Split-interest Agreements
GASB Statement 85 – Omnibus 2017
GASB Statement 80 – Certain Debt Extinguishment Issues

The District has reviewed each statement and determined that none of these pronouncements have any discernable impact on these financial statements.

NOTE 14. – Subsequent Events

Management has evaluated subsequent events through the date of the auditors' report.

Required Supplementary Information

Anastasia Mosquito Control District of St. Johns County

Required Supplementary Information
Schedule of the District's Proportionate Share of Net Pension Liability
Florida Retirement System (FRS)
Last Five Fiscal Years

	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset)	0.003157033%	0.003236532%	.003105718%	.002967385%	.003123171%
District's proportionate share of the net pension liability (asset)	\$ 950,915	\$ 957,344	\$ 784,196	\$ 383,278	\$ 190,559
District's covered-employee payroll	\$ 1,313,548	\$ 1,185,131	\$ 1,170,534	\$ 1,021,415	\$ 1,002,095
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	72.39%	80.78%	66.99%	37.52%	19.02%
Plan fiduciary net position as a percentage of the total pension liability	84.26%	83.89%	87.88%	92.00%	96.09%

Anastasia Mosquito Control District of St. Johns County

Required Supplementary Information
Schedule of the District's Contributions
Florida Retirement System (FRS)
Last Five Fiscal Years

	2018	2017	2016	2015	2014
Contractually required contribution	119,831	\$ 107,317	\$ 97,730	\$ 81,772	\$ 87,454
Contributions in relation to the contractually required contribution	\$ (119,831)	\$ (107,317)	\$ (97,730)	\$ (81,772)	\$ (87,454)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 1,313,548	\$ 1,185,131	\$ 1,170,534	\$ 1,021,415	\$ 1,002,095
Contributions as a percentage of covered-employee payroll	9.1%	9.1%	8.3%	8.0%	8.7%

Anastasia Mosquito Control District of St. Johns County

Required Supplementary Information
Schedule of the District's Proportionate Share of Net Pension Liability
Health Insurance Subsidy Program (HIS)
Last Five Fiscal Years

	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset)	0.003976691%	0.003697671%	.003546284%	.003272779%	.0033378116%
District's proportionate share of the net pension liability (asset)	\$ 420,897	\$ 395,372	\$ 413,305	\$ 333,772	\$ 315,862
District's covered-employee payroll	\$ 1,313,548	\$ 1,185,131	\$ 1,170,534	\$ 1,021,415	\$ 1,002,095
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	32.04%	33.36%	35.31%	32.68%	31.52%
Plan fiduciary net position as a percentage of the total pension liability	2.15%	1.64%	0.97%	0.50%	0.50%

Anastasia Mosquito Control District of St. Johns County

Required Supplementary Information
Schedule of the District's Contributions
Health Insurance Subsidy Program (HIS)
Last Five Fiscal Years

	2018	2017	2016	2015	2014
Contractually required contribution	21,805	\$ 19,673	\$ 19,431	\$ 16,955	\$ 12,626
Contributions in relation to the contractually required contribution	\$ (21,805)	\$ (19,673)	\$ (18,177)	\$ (16,955)	\$ (12,626)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 1,313,548	\$ 1,185,131	\$ 1,170,534	\$ 1,021,415	\$ 1,002,095
Contributions as a percentage of covered-employee payroll	1.66%	1.66%	1.66%	1.66%	1.26%

Anastasia Mosquito Control District of St. Johns County

Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Fund - General Fund
 Year Ended September 30, 2018

Required Supplementary Information

Budgeted Amounts

	Original	Final	Actual	Variance Over/ (Under)
Revenues:				
Property Taxes	4,894,772	\$ 4,977,239	\$ 4,982,960	\$ 5,721
Interest Income	15,000	67,578	79,060	11,482
Grants	25,000	38,339	119,673	81,334
Proceeds from Sale of Property & Equipment	-	685,044	671,263	(13,781)
Other	13,067	284,251	278,145	(6,106)
Total Revenues	4,947,839	6,052,451	6,131,101	78,651
Expenditures:				
Personal Services	1,445,568	1,457,644	1,422,678	(34,966)
Personal Service Benefits	760,674	761,598	690,421	(71,177)
Operating Expenses	209,021	229,621	214,202	(15,419)
Aerial Spraying	200,000	200,000	-	(200,000)
Insurance	66,727	69,171	70,755	1,584
Travel/Utilities/Services	92,068	123,466	105,297	(18,169)
Printing and Promotional	21,825	21,825	15,133	(6,692)
Maintenance and Repairs	44,000	44,000	35,684	(8,316)
Materials and Supplies	100,785	100,785	87,843	(12,942)
Gasoline, Oil and Lubricants	64,000	64,000	59,951	(4,049)
Chemicals and Solvents	* 228,000	331,478	283,748	(47,730)
Capital Outlay	3,781,367	4,730,058	2,350,989	(2,379,069)
Total Expenditures	7,014,035	8,133,646	5,336,701	(2,796,945)
Excess (deficiency) of Revenues over Expenditures	(2,066,196)	(2,081,195)	794,400	-
Fund Balance Beginning of Year	\$ 4,086,541	\$ 4,713,178	4,713,178	-
Fund Balance End of Year	\$ 2,020,345	\$ 2,631,983	5,507,578	\$ -

** See notes to Required Supplementary Information
 Note 1 - Budgetary - GAAP Reporting Reconciliation

Anastasia Mosquito Control District of St. Johns County
Notes to Supplementary Information
For the Year Ended September 30, 2018

NOTE 1. – BUDGETARY-GAAP REPORTING RECONCILIATION

The Statement of Revenue, Expenditures, and Changes in Fund Balance--Budget (Budgetary Basis) and Actual--General Fund, as shown in the required supplementary information, presents comparisons of the legally adopted budget with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of resultant basis, timing, perspective, and entity differences in the excess of revenue over expenditures for the year ended September 30, 2018 is presented below:

	<u>General Fund</u>
Excess of expenditures over revenues (budgetary basis)	\$ 794,400
To adjust expenditures for reserve for inventory and prepaid items	<u>(104,589)</u>
Excess of Revenue over Expenditures (GAAP basis)	<u>\$ 689,811</u>

Other Reports

Lombardo Spradley Klein

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Board of Commissioners
Anastasia Mosquito Control District of St. Johns County
St. Augustine, FL

We have audited, 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, the financial statements of the governmental activities of Anastasia Mosquito Control District of St. Johns County, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents and have issued our report thereon dated March 22, 2019.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Anastasia Mosquito Control District of St. Johns County's internal control over financial reporting (internal control) To determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. 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 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 the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weakness. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

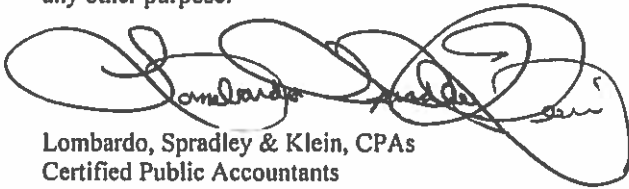
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anastasia Mosquito Control District of St. Johns County's financial statements are free of 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 determination of financial statement amounts. 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 that are required to be reported under *Government Auditing Standards*.

To the Honorable Board of Commissioners
Anastasia Mosquito Control District of St. Johns County
March 22, 2019
Page 2

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 Districts' internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Lombardo, Spradley & Klein, CPAs". The signature is highly stylized and cursive, with large loops and flourishes. It is positioned above the printed name of the firm.

Lombardo, Spradley & Klein, CPAs
Certified Public Accountants
March 22, 2019

Lombardo Spradley Klein

Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH FLORIDA STATUTES 218.415 - INVESTMENTS OF PUBLIC FUNDS

To the Honorable Board of Commissioners
Anastasia Mosquito Control District of St. Johns County

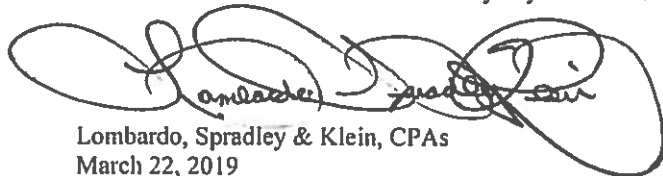
We have examined the Anastasia Mosquito Control District of St. Johns County's (the District) compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2018. Management is responsible for the District's compliance with those requirements. Our responsibility is to express 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 listed 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 our examination provides a reasonable basis for our opinion.

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

In our opinion, the Anastasia Mosquito Control District of St. Johns County complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

This report is intended solely for the information and use of the Florida Auditor General, the Board of Directors of the Anastasia Mosquito Control District of St. Johns County, and management, and is not intended to be and should not be used by anyone other than these specified parties.



Lombardo Spradley Klein, CPAs
March 22, 2019

**Lombardo
Spradley Klein**
Certified Public Accountants

INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED
BY CHAPTER 10.550, RULES OF THE FLORIDA AUDITOR GENERAL

To the Honorable Board of Commissioners
Anastasia Mosquito Control District of St. Johns County
Palm Coast, FL

Report on the Financial Statements

We have audited the financial statements of the governmental activities of Anastasia Mosquito Control District of St. Johns County, as of and for the year ended September 30, 2018, and have issued our report thereon dated March 22, 2019.

Auditor's Responsibility

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 and Chapter 10.550 Rules of the Auditor General.

Other Reports and Schedules

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and an Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 22, 2019, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, Rules of the Auditor General, which governs the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditor's report.

Findings and Recommendations

None

Compliance

None

Other Comments

None

Status of Prior Year Findings – Significant Deficiencies

None

To the Honorable Board of Commissioners
Anastasia Mosquito Control District of St. Johns County
March 22, 2019
Page 2

Other Matters Required By the Rules of the Auditor General

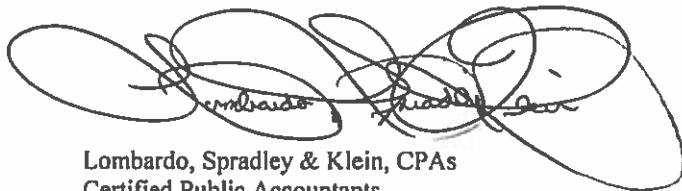
In accordance with the Rules of the Auditor General of the State of Florida, the following is noted:

Financial Condition

2. The auditors applied financial condition assessment procedures pursuant to Sections 10.554(1)(i)5.c. and 10.556 (8), Rules of the Auditor General. 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 the review of financial information provided by same.
3. Based on our audit procedures performed, we determined that the District did not meet any of the conditions described in Florida Statutes Section 218.503(1).

Purpose of This Letter

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



Lombardo, Spradley & Klein, CPAs
Certified Public Accountants

March 22, 2019

**UNFINISHED
BUSINESS
#3**

Anastasia Mosquito Control District of St. Johns County

120 EOC Drive, St. Augustine, Florida 32092

PH: (904) 471-3107 • Fax (904) 471-3189 • Web Address: www.amcdsjc.org

MEMO

DISTRICT DIRECTOR

Dr. Rui-de Xue



BOARD OF COMMISSIONERS:

*Gary Howell, Chairperson
Jeanne Moeller, Vice-Chairperson
Gina LeBlanc, Secretary/Treasurer
Don Girvan, Commissioner
Trish Becker, Commissioner*

TO: Board of Commissioners

FROM: Dr. Rui-De Xue, Director

CC: Charolette M. Hall, Administrative Assistant

DATE: April 2, 2019

RE: FMCA Tallahassee Legislation Meeting Report (March 18-19, 2019)

The Tallahassee Legislation meeting was held in Tallahassee, Florida on March 18th and 19th, 2019. Commissioner Moeller and Commissioner Becker will lead a discussion on this agenda item.

**NEW
BUSINESS
#1**

Charolette Hall

From: Dr. Rui-De Xue <xueamcd@gmail.com>
Sent: Wednesday, March 6, 2019 5:13 PM
To: jmoe01@gmail.com; 'Caroline Efstathion'; 'Molly Clark'; cbibbsamcd@bellsouth.net; 'Nick Acevedo'; cblunckamcd@gmail.com; 'Dena Autry'; tcolumbusamcd@gmail.com; ssmoleroffamcd@gmail.com; 'Morgan Duett'; 'gainesamcd'; 'Richard Weaver'; 'Charolette Hall'; 'Scott Hanna'; pleoneamcd@gmail.com; 'Cilek, James E CIV USN NAVENTOCTR JAX FL (USA)'; 'Farooq, Muhammad N CTR USN NAVENTOCTR JAX FL (US)'; mike@springstar.net; 'Sallam, Mohamed E LTJG USN NAVENTOCTR JAX FL (USA)'; 'Hahn,Daniel Allen'; 'Linthicum, Kenneth'; 'Britch, Seth'; 'Kline, Dan - ARS'; 'Stephen Dobson'; 'Michael Turell'; 'Gunter Muller'; 'Morris,John Glenn'; 'Beier, John C'; 'John Hainze'; 'Jennifer Williams'; 'Daniel Dixon'; 'Hussein Sanchez-Arroyo'; 'Koehler,Philip G'; 'Kaufman,Phillip E'; 'Dinglasan,Rhoel David Ramos'; 'Ben Yu'; 'Jiang, Yongxing 1' g-chowell@att.net; 'Don Girvan'; Gina LeBlanc; TBecker4AMCD; 'Wayne Flowers'; xueamcd@gmail.com
Cc:
Subject: AMCD's Applied Research Committee & Collaboration Research Meeting for 2019

Dear Commissioner Mrs. Moeller:

AMCD's Applied Research Committee and Research Collaboration Meeting has been scheduled on April 4 at 10am. The following items will be listed on the proposed agenda for report/discussion, and arrangement. If you and other members have any suggestion and inputs, please let me know.

Collaborators, if you plan to join the meeting, please let me know.

Thanks for your support and cooperation.

Rudy Xue, Ph.D.
Director

Applied Research and Research Collaboration Meeting
April 4 at 10am

Proposed agenda

1. Welcome and introduce each other by Mrs. Jeanne Moeller, Commissioner & Committee Chair
2. AMCD's current project update/report (AGO summary by Dr. Xue, non-target by Dr. Sanchez-Arroyo; vaporizing insecticide and spatial repellent project by Dr. Bibbs & Dr. Xue, Lamplight project and MGK project by Dr. Esftathion, and trap evaluation project by Acevedo)
3. AMCD's 2019 project progress report/update (Wolbachia-MosquitoMate by Blunck, SIT by Dr. Bibbs & Ms. Clark, Evaluation of new formulation of larvicides and ATSB's new active ingredients by Dr. Xue). Plan for evaluation of effectiveness of vegetation barrier by aerial application by Dr. Xue & Mr. Leone
4. Collaborative grant application update (Hurricane relief grant for SIT by Dr. Hahn, Dr. Linthicum, and Dr. Xue, other grants for Keystone virus by Dr. Morris and Dr. Esftathion, and EEE virus project by Dr. Esftathion)
5. AMCD's applied research facility and laboratory, and GLP application process update by Dr. Xue
6. Navy Entomology Center for Excellence's collaborative project about efficacy of ULV
7. USDA/CMAVE collaboration project for 2019 (SIT, trap, repellents)
8. UF/Department of Entomology Collaboration project (SIT, Non-target, new pesticide formulation)
9. Summer interns (5) and visiting scientists (5) update by Dr. Xue

10. FY 19-20 budget outline for GLP and applied research projects by Dr. Xue

**NEW
BUSINESS
#2**

Anastasia Mosquito Control District of St. Johns County

120 EOC Drive, St. Augustine, Florida 32092

PH: (904) 471-3107 • Fax (904) 471-3189 • Web Address: www.amcdsjc.org

MEMO

DISTRICT DIRECTOR

Dr. Rui-de Xue

BOARD OF COMMISSIONERS:

*Gary Howell, Chairperson
Jeanne Moeller, Vice-Chairperson
Gina LeBlanc, Secretary/Treasurer
Don Girvan, Commissioner
Trish Becker, Commissioner*



TO: Board of Commissioners

FROM: Dr. Rui-De Xue, Director

CC: Charolette M. Hall, Administrative Assistant

DATE: April 4, 2019

RE: Cost of Living for FY 19/20 Budget Year

Based on the attached Bureau of Labor Statistics report, I would like to request the Board to Motion to approve a 2% cost of living increase for the FY 19/20 Budget.

NEWS RELEASE

BUREAU OF LABOR STATISTICS
U. S. DEPARTMENT OF LABOR



Transmission of material in this release is embargoed until
8:30 a.m. (EDT) March 12, 2019

USDL-19-0399

Technical information: (202) 691-7000 • cpi_info@bls.gov • www.bls.gov/cpi
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CONSUMER PRICE INDEX – FEBRUARY 2019

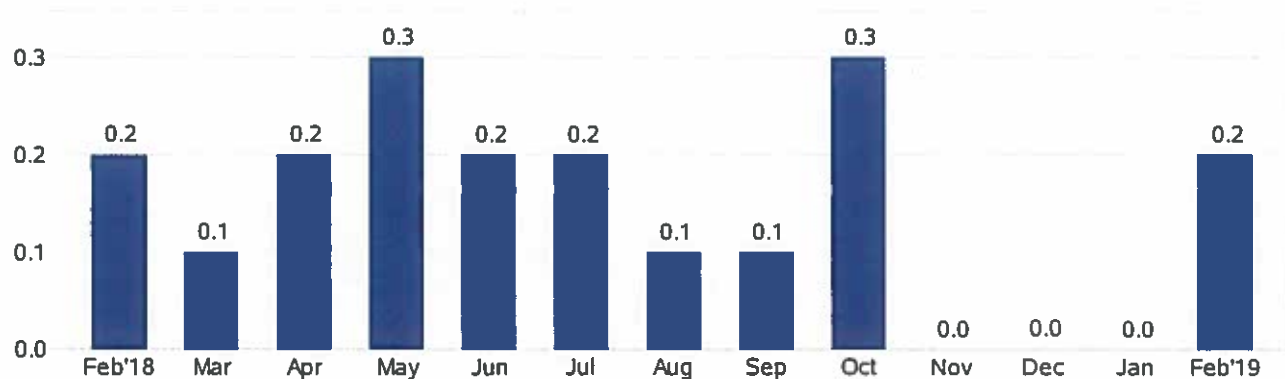
The Consumer Price Index for All Urban Consumers (CPI-U) increased 0.2 percent in February on a seasonally adjusted basis after being unchanged in January, the U.S. Bureau of Labor Statistics reported today. Over the last 12 months, the all items index increased 1.5 percent before seasonal adjustment.

The indexes for shelter and food increased, and the gasoline index rose after recent declines to result in the seasonally adjusted all items increase. The food index rose 0.4 percent, its largest monthly increase since May 2014, as both the food at home and food away from home indexes increased. The gasoline index rose 1.5 percent in February, following three consecutive monthly declines, resulting in the energy index rising 0.4 percent despite declines in the electricity and natural gas indexes.

The index for all items less food and energy increased 0.1 percent in February after rising 0.2 percent in January. Along with the shelter index, the indexes for personal care, apparel, and education all increased. The indexes for recreation, medical care, used cars and trucks, and new vehicles all declined in February.

The all items index increased 1.5 percent for the 12 months ending February, a smaller increase than the 1.6-percent rise for the 12-months ending January. The index for all items less food and energy rose 2.1 percent over the last 12 months, a slightly smaller figure than the 2.2-percent increase for the period ending January. The food index rose 2.0 percent over the past year, its largest 12-month increase since the period ending April 2015. In contrast, the energy index declined 5.0 percent over the last 12 months.

Chart 1. One-month percent change in CPI for All Urban Consumers (CPI-U), seasonally adjusted, Feb. 2018 - Feb. 2019
Percent change



* Next Release Date - April 12, 2019

**NEW
BUSINESS**

#3

Anastasia Mosquito Control District of St. Johns County

120 EOC Drive, St. Augustine, Florida 32092

PH: (904) 471-3107 • Fax (904) 471-3189 • Web Address: www.amcdsjc.org

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TO: Board of Commissioners

FROM: Dr. Rui-De Xue, Director

CC: Charolette M. Hall, Administrative Assistant

DATE: March 25, 2019

RE: Board Guidelines & Direction Discussion for FY 2019/2020 Budget

Based on the TRIM law, budget calendar, and procedures; I would like to collect information from the Board about any items and projects you plan to have for the new fiscal year and your direction for the budget so that we may start to prepare for the new budget for Fiscal Year 2019/2020.

We will present the Draft Budget in May for input and discussion during the June 13th Board meeting.

The deadline for the Work Plan Budget is July 15th.

REPORTS

Director Report (March 2019)

Program Management:

1. Customer and professional service: AMCD answered 52 service requesters. Dr. Xue reviewed 2 manuscripts for the Parasites and Vectors and Acta Tropica the editor's requests. Two Commissioners (Moeller & Becker) joined the FMCA Tallahassee legislation meeting on March 18-19. The 16th workshop provided 18 CEU's credits.
2. Surveillance: All sentinel chickens have been bleed for testing arbovirus and BG traps still continues for *Aedes* mosquito surveillance and caught 1,136 mosquitoes included Culex, Anopheles and 45 Aedes mosquitoes.
3. Operation control: AMCD MCTs conducted barrier treatments for 3 times for 0.3 acres, and hand spraying for 3 times. Positive larval dips were 50 and treated larvae for 12 times for 56 acres.
4. Applied research: Received \$10K check from SpringStar. Billed \$12K to LampFarm, Inc. for Gen 2 test. Work with ThermCell repellent device testing protocol with company. Billed \$10K for MGK project. MosquitoMate project in St. Augustine South is ready for release. Collaborated with UF and USDA for SIT grant proposal has been submitted already after the Board approval.
5. Education: The 16th annual workshop was successful, March 26-28. Signed the agreement with the NACCHO. AMCD as the Mentor trains Gainesville MCD employees about mosquito control program in March and April until July. The 1st Education Committee meeting was held on March 14 at 4pm.

Business Management:

6. Serve to the Board of Commissioners: Staff prepared for March 14's Board meeting and 1st education committee meeting documentations. Assisted the Board members for registration of AMCA's DC legislation meeting.
7. Budget and auditor: The Auditor report is ready for the April 11's Board meeting.
8. Insurance: staff proceeded all insurance claims.
9. Contract: The arthropod control plan/agreement with the DEP's state park has been updated and for the Board to approve.
10. Inventory: The surplus items have been sold.
11. HR. Pilot passed his 6 month probation. Mr. Kai Blore, former AMCD intern was hired back to replace Mrs. Carly Taylor, lab technician who left AMCD in January to join her husband in Tennessee. Mr. Blore starts from March 26. Education Specialist Molly Clark decided to join her family to take care of her grandparents who had accident and her last day at AMCD will be April 25. AMCD collected 4 high qualified applicators for interview on April 10.

Meeting:

- March 1. Visited and met UF/Urban Entomology Lab with Dr. Chu HL.

March 4. At 9am. Met Dr. Esftathion about MGK project and sent proposed agenda.

March 5. Met two students about intern opportunity at AMCD. 3-4pm. Teleconference with NACCPO about training.

March 6. 9am. Attended State Park meeting with Mrs. Gaines and Mr. Weaver. Two technicians attended Salt Marsh Management workshop at Indian River MCD

March 7. Attended MosquitoMate teleconference. 10am. Met Ms. Cathy Parker from UF about collaboration for resistance and visited AMCD facility. 2pm. Met former Commissioner Mrs. Cathy Brandhorst about natural larvicides.

March 11. Intern student interview at 10am. Met Dr. Ben Yu for spatial repellent test. Reviewed a manuscript about ATSB for Parasites and Vectors.

March 12. 9am. Met Dr. John Hainze about repellent testing. Met Mr. Barry Scott at 3pm about his car situation.

March 13. Tele conversation with Commissioner Mrs. Moeller about construction project progress.

March 14. 4pm. Attended education committee meeting. 5pm. Attended Board meeting.

March 18. 1pm. Met Jack Dely from UNF and intern interview. 3pm. Met Mr. Yuri Gallegos about his new trap test.

March 19. Met with the new Visiting Scientist from Sir Lanka about her project. 1-3pm. Attended the FES Board meeting.

March 20. 9:30am. Attended the MosquitoMate teleconference meeting. 10:30am. Attended the interview of Kai Blore for lab technician.

March 21. 11:00am. Met the Pilot for probation evaluation. 3pm. Met Mr. Scott Lai for his intern interview.

March 22. 9:00am. Attended Chris Bibbs Ph.D. defense at UF, Gainesville, FL.

March 25. Staff meeting about workshop preparation. Met Dr. Kawada from Japan and Dr. Tsai from Taiwan. 1pm. Lab and facility tour for guests.

March 26-28. Held and attended 16th workshop. Gave one presentation about traps.


March 29. 7:30am. Met Dr. Gunter Muller about ATSB project. Worked /processed papers until 1:30pm.

Dr. Xue,

Due to worsening situations with my family in Indiana I have been looking for new opportunities back home so I can help my family. A new opportunity has presented itself, and I will be returning home. My grandparents recently received a settlement from an accident they were involved in. They have offered to help fund graduate school in exchange for my assistance in their home.

I will be using some of my leave for family medical leave from April 1st-April 25th. I will officially resign as education specialist effective at close of business on April 25, 2019. I appreciate the opportunity to work with AMCD. If you need anything while I am on leave I will be available via email.

Sincerely,
Molly


3/18/2019



Treatment Summary March 2019

From Date : 03-01-2019

To Date : 03-31-2019

Zone : All

Material : All

Task : All

Material	Amount	Area Treated	Application Rate	Times
Aquebac XT	232 fl oz	29 acre	8 fl oz / acre	7 times
B.i.i. Briquets	3 ea	0.01 acre	435.54 ea / acre	1 times
Cocobear	96 fl oz	0.25 acre	384.02 fl oz / acre	2 times
Sustain MBG	197 lb	26.27 acre	7.5 lb / acre	2 times
Talstar P	0.09 gal	0.28 acre	0.34 gal / acre	3 times

Task Time Summary March 2019

From Date : 03-01-2019

To Date : 03-31-2019

Zone : All

Employee Name : All

Task Time Summary			
Task	Total Time	Total Timesheets	Total Time
Administrative	980:30 hrs	237	
Admin Leave	10:00 hrs	1	
Adulticide	02:10 hrs	3	
Air Program	114:05 hrs	16	
AM Briefing	55:03 hrs	122	
Annual Leave	178:00 hrs	60	
Assist	10:52 hrs	3	
Building & Grounds Work	685:21 hrs	147	
Chicken Program	133:40 hrs	62	
Computer Repair	94:00 hrs	14	
Daily Paperwork	20:45 hrs	71	
Fog Mission Serv Req	00:10 hrs	1	
Hand Adulticide	00:47 hrs	3	
Insectary	24:00 hrs	6	
Inventory	05:54 hrs	5	
Lab Experiment	28:14 hrs	15	
Larvicide	15:42 hrs	12	
Mechanics Time	164:14 hrs	19	
Meeting	235:20 hrs	61	4132:45 hrs
Mosquito Trap BG	15:41 hrs	70	
Mosquito Trap CDC Oc	02:11 hrs	4	
Mosquito Trap ID	11:05 hrs	5	
Mosquito Trap OV	00:39 hrs	35	
Mosquito Traps Misc	82:52 hrs	40	
Produce Papers & Programs	142:45 hrs	39	
Public Relations	14:00 hrs	5	
Public School Program	40:00 hrs	8	
Resupplying Trucks	05:39 hrs	12	
Sick Leave	184:45 hrs	24	
Site Inspect	154:44 hrs	96	
Source Reduction (tires)	06:45 hrs	10	
Supervisory	44:45 hrs	18	
Training Classroom	522:24 hrs	58	
Training Field	91:46 hrs	22	
Travel	40:30 hrs	14	
Vehicle Maintenance	13:27 hrs	7	

BG Traps March 2019				
3/1/2019				
To :				
3/31/2019				
Trap Type :				
BG				
	2019 03			
Species Name	5	12	19	Species Total
Ae aegypti	8	17	0	25
Ae albopictus	11	6	3	20
Ae atlanticus	0	0	0	0
Ae canadensis	0	0	0	0
Ae fulvus pallens	0	0	0	0
Ae infirmatus	32	56	0	88
Ae mitchellae	0	0	0	0
Ae signifera	0	0	0	0
Ae sollicitans	0	0	0	0
Ae taeniorhynchus	0	0	0	0
Ae triseriatus	0	0	0	0
Ae vexans	1	1	0	2
An atropos	0	0	0	0
An bradleyi	0	0	0	0
An crucians	82	137	18	237
An perplexens	0	0	0	0
An punctipennis	0	0	0	0
An quadrimaculatus	8	83	4	95
An walkeri	0	0	0	0
Cq perturbans	0	0	0	0
Cs inornata	0	0	0	0
Cs melanura	19	41	0	60
Cx coronator	0	0	0	0
Cx eraticus	0	0	0	0
Cx nigripalpus	2	3	0	5
Cx quinquefasciatus	162	370	227	759
Cx restuans	7	12	1	20
Cx salinarius	34	37	4	75
Cx territans	0	0	0	0
Ma dyari	0	0	0	0
Ma titillans	0	0	0	0
Or signifera	0	0	0	0
Ps ciliata	0	0	0	0
Ps columbiae	0	0	0	0
Ps cyanescens	0	0	0	0
Ps ferox	0	0	0	0
Ps howardii	0	0	0	0
Tx rutilus	0	0	0	0
Ur lowii	0	0	0	0
Ur sapphirina	0	0	0	0
Wy Mitchellii	4	11	4	19
Daily Total	370	774	261	1405

Malaria vector
WNV/SLE vector
EEE vector
Dengue, yellow fever, chick-v, Zika