

# Anastasia Mosquito Control District

of St. Johns County

[www.amcdsjc.org](http://www.amcdsjc.org)



District Board Meeting

**May 9, 2024**

Thursday at

**5:00 P.M**



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

**PROPOSED AGENDA**

**Thursday, May 9, 2024  
5:00 P.M.**

**Invocation and Pledge:** *Commissioner Brandhorst*

**Consent Items: APPROVAL OF:**

1. Chemical Inventory
2. Minutes: Regular Board Meeting, April 11, 2024
3. Open House on June 20, 2024 at 3:00 P.M. – 6:00 P.M. During National Mosquito Control Awareness Week (June 21<sup>st</sup>- June 29<sup>th</sup>)
4. Dr. Xue attends the CDC/DVBD's roundtable meeting, Washington DC, on May 23
5. Rules for Visitors to Visit the DVEC

**Unfinished Business:**

1. Annual Auditor Report Ppt ~ Ms. Julieann Klein (20 min)
2. Financial Report and Budget Amendment ~ Mr. Scott Hanna, C.F.O. (10 min)

**New Business:**

1. Discussion and Approval of the Request for Increasing Full-Time Employees from 32 to 35 for FY24/25 ~ Dr. Rui-De Xue (10 min)
2. Discussion and Approval of the Expenditures of the DVEC by the Original Scope of Work and the Cost of Dehumidifying, a New Scope of Work for the DVEC~ Dr. Rui-De Xue (15 min)

**Reports**

1. Director
2. Attorney

**Commissioner Comments:**




**Attachments:** FOR INFORMATION PURPOSES ONLY

# Consents

**ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY**  
**CHEMICAL & FUEL INVENTORY**  
 MONTH OF MARCH 2024

**DISTRICT TOTALS**

CHEMICAL DESCRIPTION (in lbs., gals. or ea.)	BEGINNING PHYSICAL COUNT	AMOUNT PURCHASED	TRANSFER IN	TRANSFER OUT	AMOUNT AVAILABLE	AMOUNT USED	ENDING "BOOK" BALANCE	PHYSICAL COUNT
EA.	24,930.00				24,930.00	1810.00	23,120.00	23,120.00
LBS.	1,330.00				1,330.00	25.00	1,305.00	1,305.00
LBS.	31,190.00				31,190.00	990.00	30,200.00	30,200.00
GALS.	208.80				208.80	0.00	208.80	208.80
EA.	3,300.00				3,300.00	0.00	3,300.00	3,300.00
GALS.	114.55				114.55	0.37	114.18	114.19
EA.	840.00				840.00	0.00	840.00	840.00
GALS.	255.00				255.00	0.00	255.00	255.00
GALS.	332.00				332.00	0.00	332.00	332.00
EA.	8,388.00				8,388.00	0.00	8,388.00	8,388.00
LBS.	260.00				260.00	24.00	236.00	236.00
GALS.	88.62				88.62	3.22	85.40	85.38
GALS.	164.00				164.00	17.88	146.13	146.13
LBS.	22,600.00				22,600.00	80.00	22,520.00	22,520.00
GALS.	3,447.00				3,447.00	734.89	2,712.11	2,717.00
GALS.	3,516.00				3,516.00	299.99	3,216.01	3,257.00
<b>TOTALS</b>	<b>100,963.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,963.97</b>	<b>3,985.34</b>	<b>96,978.63</b>	<b>97,024.50</b>

BY:    
 Y:    
 Y: 

DATE: 4/4/24   
 DATE: 4/4/24   
 DATE: 4/11/24

BASE=	97,024.50
Total	97,024.50

ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY  
 CHEMICAL & FUEL INVENTORY  
 VALUE  
 MONTH OF MARCH 2024

CHEMICAL DESCRIPTION (Indicate lbs., gals. or ea.)	PHYSICAL COUNT	ACTUAL COST PER LBS/GAL/EA	TOTAL INVENTORY VALUE	INVOICE DATE	PURCHASED FROM
ALTOCID WSP	EA. 23,120.00	\$0.9600	\$22,195.20	11/15/23	VESERIS
ALTOCID WSP	EA. 0.00	\$0.0000	\$0.00		VESERIS
ALTOCID XR	LBS. 425.00	\$3.42	\$1,453.37	10/30/20	VESERIS
ALTOCID XR	LBS. 880.00	\$3.45	\$3,036.00	12/16/21	VESERIS
ALTOCID XRG	LBS. 7,800.00	\$9.7700	\$76,206.00	8/22/23	VESERIS
ALTOCID XRG	LBS. 2,000.00	\$9.7700	\$19,540.00	9/15/23	VESERIS
ALTOCID XRG	LBS. 20,000.00	\$9.7700	\$195,400.00	11/15/23	VESERIS
ALTOCID XRG	LBS. 400.00	\$9.7700	\$3,908.00	1/4/24	VESERIS
AQUALUER 20-20	GALS. 208.80	\$121.5400	\$25,377.55	8/9/22	ALLPRO
B. I. DUNKS (Doughnuts)	EA. 1,200.00	\$1.0510	\$1,261.20	9/1/22	TARGET
B. I. DUNKS (Doughnuts)	EA. 2,100.00	\$1.0100	\$2,121.00	4/5/23	TARGET
COCO BEAR	GALS. 4.19	\$20.4800	\$85.81	7/16/18	CLARKE
COCO BEAR	GALS. 110.00	\$28.4100	\$3,125.10	6/13/22	CLARKE
DUET	GALS. 90.00	\$223.5300	\$20,117.70	12/6/22	CLARKE
DUET	GALS. 110.00	\$232.7600	\$25,603.60	3/31.2023	CLARKE
DUET	GALS. 55.00	\$245.0100	\$13,475.55	11/13/23	CLARKE
MOSQUITOMIST TWO	GALS. 57.00	\$95.7700	\$5,458.89	1/4/23	CLARKE
MOSQUITOMIST TWO	GALS. 165.00	\$117.6100	\$19,405.65	9/6/23	CLARKE
MOSQUITOMIST TWO	GALS. 110.00	\$117.6100	\$12,937.10	11/13/23	CLARKE
NALED	GALS. 90.00	\$2.0000	\$180.00	10/19/21	Oseola Co.
NALED	GALS. 750.00	\$264.2900	\$198,217.50	4/7/23	AZELUS
NATURAL DT	EA. 8,388.00	\$0.4168	\$3,496.12	9/9/16	CLARKE
SUSTAIN MBG	LBS. 236.00	\$7.1000	\$1,675.60	7/12/22	ALLPRO
TALSTAR P	GALS. 45.38	\$63.6400	\$2,887.98	9/13/22	VESERIS
TALSTAR P	GALS. 40.00	\$63.0000	\$2,520.00	5/11/23	VESERIS
VECTOBAC 12AS	GALS. 146.13	\$37.6900	\$5,507.64	8/21/23	AZELUS
VECTOBAC 12AS	GALS. 0.00	\$0.0000	\$0.00		AZELUS
VECTOBAC G	LBS. 2,520.00	\$1.7500	\$4,410.00	7/24/23	AZELUS
VECTOBAC G	LBS. 20,000.00	\$1.7519	\$35,038.00	11/7/23	AZELUS
GASOLINE	GALS. 2,717.00	\$2.8456	\$7,731.50	1/16/24	L. V. HIERS
GASOLINE	GALS. 0.00	\$0.0000	\$0.00		L. V. HIERS
JET A	GALS. 3,257.00	\$3.6395	\$11,853.85	10/25/23	Avfuel
JET A	GALS. 0.00	\$0.0000	\$0.00		Avfuel
TOTAL	97,024.50	\$1,698.85	\$724,225.91		

Subtract Green first

PREPARED BY:  W. B. BERRY DATE: 4/4/24

COST FIGURES REVIEWED BY:  George Gile DATE: 4/14/24

REVIEWED BY:  Philip Kue DATE: 4/11/24

**ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY**  
**CHEMICAL & FUEL INVENTORY**  
 MONTH OF MARCH 2024

1/2  
 DENA OLIVA

CAL DESCRIPTION (in lbs., gals, or ea.)	BEGINNING PHYSICAL COUNT	AMOUNT PURCHASED	TRANSFER IN	TRANSFER OUT	AMOUNT AVAILABLE	AMOUNT USED	ENDING "BOOK" BALANCE	PHYSICAL COUNT
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GALS.	840.00				840.00	0.00	840.00	840.00
GALS.	255.00				255.00	0.00	255.00	255.00
GALS.	332.00				332.00	0.00	332.00	332.00
EA.	8,388.00				8,388.00	0.00	8,388.00	8,388.00
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**ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY**  
**CHEMICAL & FUEL INVENTORY**  
 March 2024

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DESCRIPTION (s. or ea.)	BEGINNING PHYSICAL COUNT	AMOUNT PURCHASED	TRANSFER IN	TRANSFER OUT	AMOUNT AVAILABLE	AMOUNT USED	ENDING "BOOK" BALANCE	PHYSICAL COUNT	OVER
EA.	24,930.00				24,930.00	1,810.00	23,120.00	23,120.00	
EA.	1,330.00				1,330.00	25.00	1,305.00	1,305.00	
LBS.	31,190.00				31,190.00	990.00	30,200.00	30,200.00	
GALS.					0.00	0.00	0.00		
GALS.	208.80				208.80	0.00	208.80	208.80	
EA.	3,300.00				3,300.00	0.00	3,300.00	3,300.00	
GALS.	114.55				114.55	0.37	114.18	114.19	
GALS.	255.00				255.00	0.00	255.00	255.00	
GALS.	332.00				332.00	0.00	332.00	332.00	
GALS.	840.00				840.00	0.00	840.00	840.00	
EA.	8,388.00				8,388.00	0.00	8,388.00	8,388.00	
LBS.					0.00	0.00	0.00		
LBS.	260.00				260.00	24.00	236.00	236.00	
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GALS.	3,516.00				3,516.00	299.99	3,216.01	3,257.00	
TOTALS	100,963.97		0.00	0.00	100,963.97	3,985.34	96,978.63	97,024.50	

# Treatment Summary

From Date : 03-01-2024

To Date : 03-31-2024

Name : All

Material : All

Task : All

Printed on 2024-04-01 07:59:14 EST

Material	Amount	Area Treated	Application Rate	Times
Altosid WSP	1810 ea	5.61 acre	322.68 ea / acre	16 times
Altosid XR	25 ea	0.06 acre	435.54 ea / acre	3 times
Altosid XRG	910 lb	151.67 acre	6 lb / acre	11 times
Altosid XRG Air	80 lb	8 acre	10 lb / acre	1 times
Cocobear	47 fl oz	0.12 acre	384.02 fl oz / acre	4 times
Sustain MBG	24 lb	3.2 acre	7.5 lb / acre	2 times
Talstar P	3.22 gal	9.54 acre	0.34 gal / acre	13 times
ectobac 12AS	2288 fl oz	143 acre	16 fl oz / acre	21 times
ectobac G Air	80 lb	8 acre	10 lb / acre	1 times



# AMCD

## Product Totals For Sites

Date Range From : 03/01/2024 12:00:00AM To : 03/31/2024 11:59:59PM

Pump - Hose	Transactions	Total Quantity
<b>Product : 01</b> Unleaded		
<b>Site Id : 003</b> Anasatisia Moquito Control		
01-1	62	734.886
	<u>62</u>	<u>734.886</u>
	<b>Totals For Site :</b>	<b>734.886</b>
	<b>Totals For Product :</b>	<b>734.886</b>
<hr/>		
<b>Product : 02</b> Jet-A		
<b>Site Id : 003</b> Anasatisia Moquito Control		
02-1	13	299.990
	<u>13</u>	<u>299.990</u>
	<b>Totals For Site :</b>	<b>299.990</b>
	<b>Totals For Product :</b>	<b>299.990</b>

March 2024 Mileage (2)

NAME	VEHICLE	MILEAGE
Ford Tractor	686	1,424
Backhoe	1018	875
TF Truck	1132	80,625
Fog MM2	1133	91,447
TF Truck	1173	89,000
Fog MM2	1195	96,827
Surveillance	1197	83,026
Service	1198	83,620
Fog MM2	1199	6,193
Fog MM2	1200	83,644
Service	1201	79,345
Service	1202	0
Service	1203	80,770
Gator	1223	0
TF Truck	1342	113,526
Buffalo T	1343	89,315
Polaris 4 Wheeler	1366	1,742
ATV	1367	317
Surveillance (Air Boat)	1410	124,838
Air Boat	1422	201
Blackwelder	1425	81,012
Service	1426	104,493
James Stokley	1462	71,890
S Dual Duty	1463	83,067
Ford Explorer	1479	73,191
Ken Daniel	1484	73,610
S Dual Duty	1485	69,305
Willis Owings	1493	67,580
Dazmond Hackney	1494	72,645
Fork Lift	1536	282
Holly Usina	1544	81,599
Phil Vaughn	1546	71,811
Kyle Arber	1548	58,035
Cathy Hendricks	1550	82,583
Kyle Graham	1611	28,053
Jeremy Wohlforth	1613	34,340
Ruide Xue	1615	26,100
Service Expedition	1630	18,964
Jerry Iser	1633	23,260
Gator	1666	315
Pending Dual Duty	1692	7,540
Maverick	1708	24,540
ATV	1718	13
ATV	1719	61
ATV	1734	16
ATV	1735	5
Science Truck	1755	4,039
Science Truck	1756	5,518
UTV	1766	69



# 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](http://www.amcdsjc.org)

## BOARD OF COMMISSIONERS

Gayle Gardner, Chairperson  
Martha Gleason, Vice-Chairperson  
Gina LeBlanc, Secretary/Treasurer  
Catherine Brandhorst, Commissioner  
Trish Becker, Commissioner



## DISTRICT DIRECTOR

Dr. Rui-de Xue



Thursday, April 11, 2024

Thursday, May 9, 2024 – 5:00 PM~ Regular Meeting

## MINUTES

The regular Board meeting for the Anastasia Mosquito Control District of St. Johns County was held on Thursday, April 11, 2024, at 5:00 P.M.

Board members in attendance:

Mrs. Gayle Gardner, Chairperson  
Mrs. Martha Gleason, Vice-Chairperson  
Mrs. Gina LeBlanc, Secretary/Treasurer  
Mrs. Catherine Brandhorst, Commissioner (Attended Via Phone)  
Mrs. Trish Becker, Commissioner

Also in attendance:

Dr. Rui-De Xue, Director  
Mrs. Amy Myers, Attorney

*Chairperson Gardner called the meeting to order.*

*Commissioner LeBlanc led the Invocation and the Pledge of Allegiance to the flag*

**ROLL CALL:** Chairperson Gardner noted ~ all were present, except Commissioner Brandhorst, she attended the meeting via phone with the Boards approval.

**CITIZEN PARTICIPATION FOR ITEMS NOT ON THE AGENDA: NONE**

**APPROVAL OF AGENDA:** Chairperson Gardner called for approval of the Agenda as presented.

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

- Motioned by: Commissioner LeBlanc
- Seconded by: Commissioner Gleason
- VOTE: Accepted unanimously by all commissioner's present
- **MOTION PASSED UNANIMOUSLY**

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

**A. A motion was made to approve the Consent Agenda with moving consent item #3 to new business #3.**

- Motioned by: Becker
- Seconded by: LeBlanc
- VOTE: Accepted by Commissioner Becker, Brandhorst, LeBlanc and Gardner
- VOTE: Rejected by Commissioner Gleason
- **MOTION PASSED 4:1**

**A. A motion was made to approve Commissioner Brandhorst to Attend the Board Meeting Via Phone.**

- Motioned by: Leblanc
- Seconded by: Becker
- VOTE: Accepted by all Commissioners
- **MOTION PASSED UNANIMOUSLY**

**Consent Items ~ APPROVAL OF:**

1. Chemical Inventory
2. Minutes: Regular Board Meeting, March 14, 2024.
- ~~3. SIT Cold room contract modification (Moved to New Business #3)~~
4. Update on organization chart
5. Job description of the DVEC Coordinator
6. Appointment of Dr. Ken Linthicum as a volunteer adjunct senior vector biologist

**UNFINISHED BUSINESS:**

**2. Item 1: Discussion and approval of AMCD design & build storage building 1100 and drainage RFP 23-24~ Mr. Richard Weaver**

- Mr. Weaver began reporting this RFP is to design and build building 1100 and do drainage work in the northeast corner of the District. He continued to report on March 21<sup>st</sup> at 9 A.M. the bid was opened by the review committee (Dr. Qualls Assistant Director, Aye McKinney Accountant, Rick Stockley It Specialist, Tomomi Hirokawa Education Specialist Education Specialist and himself Business Manager) and they used a score sheet. Mr. Weaver reported AMCD had 14 different companies, however some of those companies were engineers or subcontractors, three companies attended the pre-bid meeting and two bids were submitted. He continued to report Harrell Construction scored a 93.2 with a price of \$1,180,744 and Clayton scored a 91.8 with a price of \$1,530,210.60. Mr. Weaver explained the main reason the committee went with Harrell Construction is because the have done a lot of work at the District and offered a lower price.
- Commissioner Gleason asked why the drainage and the shed storage were put into a combined RFP? She explained if you look at the cost breakdown by project, one contract is higher than the other one.
- Mr. Weaver explained it was combined to save time and money.

- Commissioner Gleason asked why Matthew was prescribed as the civil engineer if both Contractors have their own engineers?
- Mr. Weaver explained it was because Matthew has done everything at the District and knows where everything is and did the original site work for that particular area.
- Commissioner Gleason noted on Harrell Constructions proposal it was stated that AMCD directed them to use Matthew and the other company did not refer to it that way.
- Mr. Weaver noted that was correct, however they were both giving the same exact price from Matthew, so it shouldn't have affected the bid price at all.
- Commissioner asked why a 4,000 square foot building, when AMCD has three or four sheds, why wouldn't the sheds we have suffice?
- Mr. Weaver explained that not all of the vehicles and equipment fit into the shed we currently have.
- Commissioner Becker stated one of the things that stuck out to her was that it was almost double the number of days for Clayton to complete the project and Harrell was the quicker option. She also mentions Clayton's organizational chart was confusing and they mentioned their approach mirrors successful methodology used by Department of Labor Miami Center, does that mean they are going to get people from the Maimi center?
- Mr. Weaver stated he had no idea.
- Commissioner Becker mentioned Harrell would take 150 days to complete the project and Clayton will take 296 days to complete the entire thing.
- Mr. Weaver mentioned Clayton scored a 9.6 for that subject and Harrell scored an 8.6, so Harrell got a lower score for completion time because they were going to take longer.

**A. Commissioner Becker made a motion to award Harrell Construction the contract to build the garage and fix the drainage pipe issue.**

- Commissioner Gardner pointed out before the Board votes AMCD had citizen participants present that would like to speak.
- Former Commissioner Jeanne Moeller stated she promised herself she would not be the old Commissioner that comes back with opinions; however, the cost of this storage shed is very high and a million dollars for a storage shed so it can be beautiful is ridiculous with tax payers' money.
- Mr. Weaver explained a lot of the cost is drainage, the District has flooding from the property to the east and to the property to the north, the whole floodplain moves across the property this way and it builds up in this corner. He also mentioned the playground, the education center and the dorms still flood and compass had set the levels incorrectly and AMCD also has highwater in other areas on north east District. He stated a pole barn would be more inexpensive, however, it is on dirt and oil from the trucks could seep into the dirt and that would be bad for the environment, AMCD has trailers that are rusting and will need to be replaced.
- Commissioner Gleason mentioned she thinks the drainage work needs to happen; she just doesn't think \$656,000 needs to be spent on a storage shed with taxpayers' money. She

mentioned she would separate the bids and get them to do the drainage work separately, taxpayers are not paying for pretty.

- Mr. Weaver stated he thinks “pretty” is probably the wrong word to be used, but it is in line with all the other buildings, so a metal building that matches all the other buildings.
- Former Commissioner Gary Howell he thought any time you start to develop any kind of land or project drainage should be key, a million dollars is a lot of money and I would adjust the drainage first and then would come back and consider a shed.
- Mr. Johnson thanked the Board for the opportunity to speak, he noted he lives in Ponte Vedra Beach and has a lot of friends/co-workers and there is so much being discussed right now about this organization because of that museum and the money that’s being spent on it and it’s not positive. He continued to urge the Board to really take this expense into consideration because it seems like the budget is being treated as a piggy bank and he thinks the Board should be careful and take into consideration how the public perceives this organization and how the money is being spent.
- The Board of Commissioners discussed options, like whether they should ask Harrell and Clayton to come speak and explain the cost or table this subject for another meeting. Ultimately the Board decided to table this subject for another meeting. Commissioner Becker withdrew his previous motion to award the contract to Harrell Construction and ask that Harrell and Clayton come back to give presentations on the cost.

**A. Commissioner Becker made a motion to table this subject for another time.**

- Motioned by: Commissioner Becker
- Seconded by: Commissioner LeBlanc
- VOTE: Accepted unanimously by all Commissioner’s present
- **MOTION PASSED UNANIMOUSLY**

**3. Item 2: Discussion about removing “museum” from the road sign ~ Ms. Gayle Gardner**

- Chairperson Gayle Gardner mentioned she would like to see the word “museum” dropped from the sign in the front because she believes it’s an education center not a museum. She also mentioned Mr. Johnson if he hasn’t seen the Disease Vector Education Center (DVEC) yet but it’s quite impressive and think it’s something that serves the community well. So, Commissioner Gardner thinks dropping the name museum is a big step in the right direction and labeling it as a museum is giving it a false pretense and that’s not the image we want to portray, AMCD wants to portray an education center that benefits the community.
- Commissioner Gleason mentioned she understood wanting to remove the word “museum” from the sign out front but there are more important questions need to be asked like why was the museum supposed to cost 1.5 million and has already cost the District 4.5 million and if AMCD wants to take donations for the DVEC we have to be a 5001C3.
- Mr. Hanna stated as a government agency we can take donations without a 5001C3.
- Commissioner Gleason mentioned you cannot co-mingle donations with regular revenue.
- Mr. Hanna stated FDACS has a category for grants and donations and AMCD does utilize it.

- Former Commissioner Jeanne Moeller mentioned she was the chairperson when the museum blew up in the newspaper and was the person who had to talk to the county administrator, the angry people at the Tag Museum, the chair of the county commission, the Saint Augustine Record, the Ponte Vedra Recorder, and many, many, many, many, many people in the public. She also mentioned we all said that we were not building a museum, that the word museum came because one of our education specialists went to China and went through a museum and gave a report that we were building an education center and the reason we were building it was because at one point, we were in 19 different schools during the school year, educating students from kindergarten to high school on mosquito biology at sunshine standards. Jeanne Moeller continued explain people couldn't understand how AMCD could be building a museum when they were even having problems finding money out of the federal government to build TAG children's museum and to please coordinate with them when AMCD got the DVEC built, and would AMCD please coordinate with them and their staff for their events and training classes and they would do the same thing for AMCD. She mentioned having no idea where we are with that and 80 to 100,000 children come through Saint John's County every year in February and March because of Black History Month and the Civil Rights Museum's and that's why we built an education center. Jeanne Moeller explained it was never supposed to be a museum and she signed the contract even though she voted against the DVEC because it was her job as the chairperson. She mentioned it's a beautiful building with over seven million dollars in assets over and above what was paid for it but she has people calling her and they're ready to go to state legislature and say take AMCD over and let the county run it. Jeanne Moeller wished the Board a good night.
- Commissioner Gleason asked Jeanne Moeller if she was here when the Compass Group contract closed because she has been trying to get an answer on if the Board gave authority to the District to go ahead and finish the project with no Board oversight, in terms of brining in quotes and RFP's back to the Board.
- Jeanne Moeller confirmed she was here when the Compass contract closed and AMCD released them from doing the media and artwork. She continued to explain from her understanding from Mr. Weaver that AMCD was still several hundred thousand dollars within budget but AMCD would be going over budget eventually but it should've come back to the Board and whether it did or not, she has no idea.
- Former Commissioner Gary Howell noted he left the year of 2020 and voted for the project, he also went to China and visited different museums. He mentioned he has grandchildren and AMCD wanted the education facility so we could go to the school board and point out AMCD had a



facility that will help educate our students about mosquitoes and the diseases they carry. Gary Howell mentioned with that concept he voted yes on this facility and was proud of it but like Jeanne Moeller mentioned there was an education person that went on the radio and called it a museum and it spread like fire. He mentioned he urges the Board to take the museum stigma off of the DVEC.

- St. Johns County citizen Mr. Johnson wanted to address a comment Dr. Xue made about having international visitors and he believes AMCD is not here to impress international visitors, it should be an organization that focuses on St. Johns County and how to improve the citizens quality of life.
- Dr. Xue mentioned St. Johns County is one of the top tourist areas in the world and these international visitors visit the AMCD facility and with them they bring technology, grant money and other related business. Dr. Xue mentioned AMCD holds an international workshop every year that brings a lot of business to St. Johns County.
- Mr. Johnson noted he feels like Dr. Xue is getting outside of the scope of what the mosquito control district is supposed to do.

**A. A motion was made to remove the word “Museum” from the side sign and change it to Disease Vector Education Center.**

- Motioned by: Commissioner LeBlanc
- Seconded by: Commissioner Gardner
- VOTE: Accepted by Commissioner LeBlanc, Gardner, and Brandhorst
- VOTE: Rejected by Commissioner Gleason and Becker
- **MOTION PASSED 3:2**

**1. Item 3: Financial Report and Budget Amendment ~ Mr. Scott Hanna, C.F.O.**

- Mr. Hanna reviewed the treasurer’s report/vouchers with the Board of Commissioners. Mr. Hanna also explained usually budget amendments are to amend over spending, however, the District earned more revenue than the budget originally anticipated.
- Commissioner Gleason asked if AMCD was fully staffed for the upcoming mosquito season.
- Mr. Hanna mentioned AMCD could use another person to help answer phones.
- Dr. Xue noted we are hiring a seasonal receptionist.
- Commissioner Gleason noted she understood the temporary positions but AMCD needs to start making a plan, this county has doubled in size in the last five years, AMCD has more areas to cover and will start getting measured on metrics. She mentioned we can’t have people constantly changing in and out, AMCD needs predictability in customer service.
- Dr. Xue mentioned AMCD will have a budget workshop in May and will budget for 35 full-time employees, an increase from 32.

**A. A motion was made to approve the budget amendment as presented.**

- Motioned by: Commissioner Becker
- Seconded by: Commissioner Gardner
- VOTE: Accepted unanimously by all commissioner’s present

○ **MOTION PASSED UNANIMOUSLY**

**NEW BUSINESS:**

1. **Item 1: Arbovirus surveillance report and plan for 2024 ~ Dr. Steve Peper**

- Dr. Peper began by reporting on the arbovirus surveillance noting that important components to any effective vector control, sentinel chickens, mosquito pool testing, human disease cases. He noted ways to detect exposure to pathogens, develop antibodies to specific pathogens, chickens are “dead-end hosts” meaning they don’t play a role in maintaining the pathogen. Dr. Peper mentioned AMCD started in house testing in 2020, the pros of in-house testing were faster turnaround, beneficial for operations, and very reliable, the cons were associated cost, only testing for WNV, and requires permits. He reviewed some charts regarding the sentinel chicken program and mentioned AMCD is working of improving our sentinel program because it’s better for the chickens and the staff. Dr. Peper continued to explain for mosquito pool testing polymerase chain reaction (PCR) is one of the most commonly used techniques to detect pathogens. He explained the PCR provides quicker results, beneficial to operational control, more reliable and captures false negatives. He mentioned mosquito pool testing is currently used to test West Nile virus (WNV), Saint Louis encephalitis virus (SLEV), Eastern Equine encephalitis virus (EEEV). Dr. Peper noted the future direction of the arbovirus surveillance is replacing the sentinel chicken program, project with University of Florida (UF), submitted a grant with University of Central Florida (UCF), continue to work with state with PCR confirmations, work with districts around the state to help build up their programs, teach a course at DODD, and continue to work on improving the sentinel chicken program. He also mentioned the budget for the program will be about \$46,000, that breakdown to \$22,000 for the chicken program, \$14,000 for mosquito surveillance and general lab consumables/equipment for \$10,000.
- Commissioner Gleason asked Dr. Peper if he had enough staff to support the arbovirus surveillance program.
- Dr. Peper responded by reassuring her it is working well with the staff on hand but he would never say no to more hands.
  - **NO MOTION WAS PASSED ON THIS ITEM**

2. **Item 2: COL raise for FY 24/25 ~ Dr. Rui-De Xue**

- Dr. Xue noted Federal Social Security COLA (Cost of Living Adjustment) is 3.2% for 2024 and the Bureau of Labor statistics released 3.2% and included the food/energy, the index rose by 3.8% over the past 12 months. He continued to explain due to the increased cost of living in St. Johns County Florida, he would like to recommend 4% COLA for AMCD’s FY24/25 budget.
- Commissioner Gleason mentioned there are certain things that are not included in the COLA calculations and some companies are raising it by 5% because with 4% you’re still negative. She asked if AMCD has bench marked 4% with other employees in the region to see what the average COLA increase is.

- Mr. Hanna mentioned the Department of Labor is standard and has always been the most consistent, there is not a Florida CPI index.
- Commissioner Gleason mentioned the Department of Labor analyzed 2.5 million full time jobs in January, not sure that number is credible. She asked if it would kill the budget to increase the COLA raise to 5%?
- Mr. Hanna confirmed it will not kill our budget, it's within reason.

**A. A motion was made to approve increasing the COLA raise 5%.**

- Motioned by: Commissioner Gleason
- Seconded by: Commissioner LeBlanc
- VOTE: Accepted unanimously by all commissioner's present
- **MOTION PASSED UNANIMOUSLY**

**1. Item 3: SIT Cold room contract modification ~ Martha Gleason**

- Commissioner Gleason began by asking if when the Sterile Insect Technique (SIT) facility was built a cold room was not put in? She also asked why wouldn't we have had that in the plans? Commissioner Gleason would just like to make sure \$144,000 is going to be it and wants to understand why AMCD needs a cold room in the SIT facility.
- Mr. Weaver noted from what he understood the way immature or adult mosquitoes are handled has changed since the concept and design was planned.
- Dr. Qualls noted SIT programs are moving from the pupal stage to the adult stage because there gives you a longer window of time to do the radiation process and still be efficient with that and so they been working on protocols and those SOPs. She mentioned because AMCD will be working with adults instead of pupae, you have to disable them in order to get them compacted into the canisters. Dr. Qualls explained it's a more efficient way and Dr. Dan Han at UF has recommended a cold room because its going to improve the workflow and function. She acknowledges how this would impact work flow, AMCD has to work on the mosquito life cycle but if you're at the adult life cycle it's a little bit more streamlined because with pupae you have a 72-hour window and with adults you have a much longer window.

**A. A motion was made to approve the change order to add the cold room to the SIT Facility.**

- Motioned by: Commissioner Becker
- Seconded by: Commissioner Gleason
- VOTE: Accepted unanimously by all commissioner's present
- **MOTION PASSED UNANIMOUSLY**

**REPORTS:**

**Director** ~ Dr. Xue thanked the Board for all their support and reported the workshop went really well. He noted 274 registered, six international speakers, and the collected revenue was \$21,000 and the expenditures were about \$6,000. Dr. Xue mentioned AMCD will be hosting the CDC hurricane workshop on April 22<sup>nd</sup> to April 25<sup>th</sup> and it will probably be around 80 people using AMCD's facility. Dr. Xue also noted everything is ready for the surveillance program. He also

went on to explain AMCD has started hiring seasonal employees and has hired eight additional seasonal employees and the District is preparing for the annual mandatory training. He also mentioned AMCD is welcoming Dr. Neoh Kook Bon a visiting scientist and he will be spending the next three months with AMCD. Dr. Xue noted the DC legislation meeting will be on May 13<sup>th</sup> to May 16<sup>th</sup>, AMCD will have three commissioners attending, and Mr. Weaver will be representing the Florida Mosquito Control Association (FMCA).

**Attorney** ~ Mrs. Amy Myers had three things to report, she is still waiting on the sunshine manuals, there is a problem with the printer, a little house keeping their firm has been migrating to new accounting software and so you're going to be receiving two bills back to back, she also noticed in the AMCD policy has limitations of the attorney to only work on items that are brought for review for one hour and she is spending more time than to get familiar with AMCD documents.

**COMMISSIONER COMMENTS:**

**Commissioner Gardner** ~ No comments.

**Commissioner Brandhorst** ~ Thanked the Board of Commissioners for allowing her to attend the meeting via phone.

**Commissioner LeBlanc** ~ Thanked the staff for all their hard work and noted she has been a big supporter of the education center and wanted to thank Mr. Weaver again for all the hours he put into it and this is going to greatly impact peoples understanding of what AMCD does and think its important people learn what the District does.

**Commissioner Becker** ~ Reported AMCD had a great turnout at the annual workshop and was really impressed by Dr. Florence, she flew in from the World Health Organization. She also mentioned Dr. Sutherland from Navy entomology Center was a great speaker, especially when he addressed how mosquitoes effect war. Commissioner Becker noted it was a really great experience and she is really proud of this organization.

**Commissioner Gleason** ~ No comments.

**ATTACHMENTS: ~**

1. None

**ADJOURNMENT:** Chairperson Gardner adjourned the meeting at 7:24 P.M.

**ATTEST**

\_\_\_\_\_  
**Chairperson, Commissioner Gayle Gardner**

\_\_\_\_\_  
**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.*



# 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](http://www.amcdsjc.org)



## BOARD OF COMMISSIONERS

Gayle Gardner, Chairperson

Martha Gleason, Vice Chairperson

Trish Becker, Commissioner

Gina LeBlanc, Secretary/Treasurer

Catherina Brandhorst, Commissioner

May 1, 2024

FROM: Dr. Rui-De Xue, Director

## DISTRICT DIRECTOR

Dr. Rui-De Xue



**RE: Annual Open House on June 20, 2024, from 3:00 pm to 6:00 pm during the National Mosquito Control Awareness Week (June 21-June 29, 2024)**

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The week of June 21- June 29, 2024, is the National Mosquito Control Awareness Week. AMCD held an annual open house to promote public education and outreach for the prevention and control of mosquitoes and mosquito-borne diseases. I would like to ask the Board to approve the date/time and cost of \$800 (refreshments) for our 2024 annual open house on June 20 (Thursday) from 3:00 pm to 6:00 pm. After the Board's approval, we will make the announcement/publish it on all social media and AMCD websites and prepare and make arrangements for the related open house.

Thanks for your support.



Print

Close

off consent

**From:** Paul Kuhne (paul@odenterprise.org)

**Date:** Thu, 11 Apr 2024 14:11:59 +0000

**To:** rxue@amcdfi.org

**Subject:** Invitation: Public Engagement Roundtable for the Vector-Borne Disease... @ Thu May 23, 2024 9am - 5pm (EDT)  
(rxue@amcdfi.org)

**Attachments:** invite.ics

**ABOUT THIS EVENT:** The Division of Vector-Borne Diseases (DVBD) within the Centers for Disease Control and Prevention (CDC) will hold a Public Engagement Roundtable to collaborate with members of the public on Thursday, May 23, 2024, in Washington, D.C. Last month, the Department of Health and Human Services (CDC and the Office of the Assistant Secretary for Health) was pleased to release the National Public Health Strategy to Prevent and Control Vector-Borne Diseases in People. DVBD invites you and other highly engaged members of the public to learn more about the VBD National Strategy and to help shape priorities for implementing the Strategy.

The Roundtable will be a full-day event on May 23 at the Great Hall inside the HHS Hubert H. Humphrey Building, located at 200 Independence Avenue SW, Washington, D.C. 20201. It will be held as a hybrid event, with options for both in-person participation and a virtual component for attendees unable to participate in Washington. CDC's Division of Vector-Borne Diseases, its other divisions, and the participating and consulting Federal departments are committed to = achieving the goals of the VBD National Strategy and welcome your insights during the Roundtable. The Roundtable will be a highly interactive event where you will have an opportunity to hear from speakers and work collaboratively with other participants to help shape the VBD National Strategy priorities.

**Additional information, including entry into the HHS Great Hall, food and beverages, and the day's agenda, will be provided prior to the Roundtable in early May.**

**When**

Thursday May 23, 2024 · 9am – 5pm (Eastern Time - New York)

**Organizer**

Paul Kuhne  
paul@odenterprise.org

**Guests**

(Guest list has been hidden at organizer's request)

**Reply** for rxue@amcdfi.org

Yes

No

Maybe

More options

Cost is about  
\$ 700<sup>00</sup>  
(Ground tickets \$ 283.20  
1 night Hotel \$ 288.20  
per diem... )  
Rude Ave





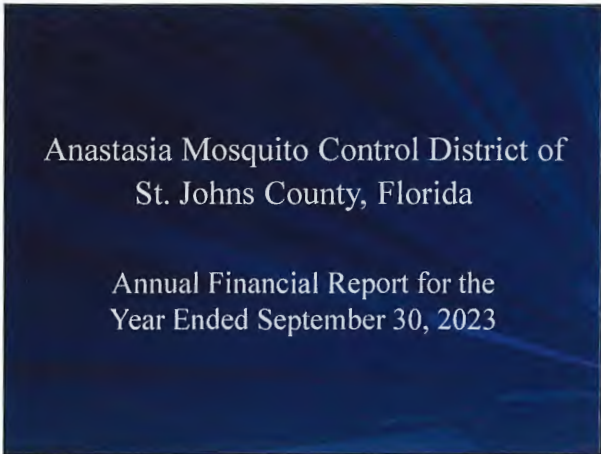
## Proposed Rules for Visitors to Visit the DVEC (draft)

It is important to adhere to rules and guidelines to ensure a pleasant and respectful experience for everyone. Here are some rules that should be followed in the Disease Vector Education Center (DVEC):

- 1. \*\*Respect the Exhibits\*\*:** Treat the exhibits and displays respectfully. Remember that these objects are often delicate, we ask that you interact with our displays gently.
- 2. \*\*No Flash\*\*:** Flash can damage sensitive specimens and disturb other visitors. Photography is allowed, but make sure to turn off the flash and be aware of any specific guidelines regarding photography in the Education Center.
- 3. \*\* No Running\*\*:** Please do not run in the center to ensure the safety of our visitors and exhibits.
- 4. \*\*Maintain a Quiet Environment\*\*:** Education Centers are spaces for reflection and contemplation. No phone calling. Keep your voice low and avoid making loud noises, as it can disrupt the experience of other visitors.
- 5. \*\*Stay on Designated Paths\*\*:** Follow the designated pathways and stay within the designated areas. This helps protect the exhibits and ensures the safety of both the visitors and the exhibits. Do not lean on walls, display cases, or touch the barriers.
- 6. \*\* No Food or Drinks \*\*:** Eating and drinking are generally prohibited inside. This rule protects the exhibits from accidental spills or damage. If you need a snack or drink, use the designated eating areas outside. Also, **No Smoking/Vaping.**
- 7. \*\*Children must stay with guardian/parent\*\*:** No child should roam the center without adult supervision.
- 8. \*\*Follow the Education Center's Guidelines\*\*:** Familiarize yourself with any additional rules specific to the Education Center you are visiting. These may include restrictions entering certain areas.
- 9. \*\*Be Mindful of Others\*\*:** Remember that you share the education center space with others. Be considerate and respectful towards fellow visitors. Avoid blocking their view of the exhibits, refrain from using your mobile phone for long conversations, and be mindful of personal space.

By following these rules, you can help preserve the integrity of the DVEC and ensure an enjoyable experience for yourself and others. Enjoy your visit and take the time to appreciate the wonders that DVEC has to offer!

# Unfinished Business #1



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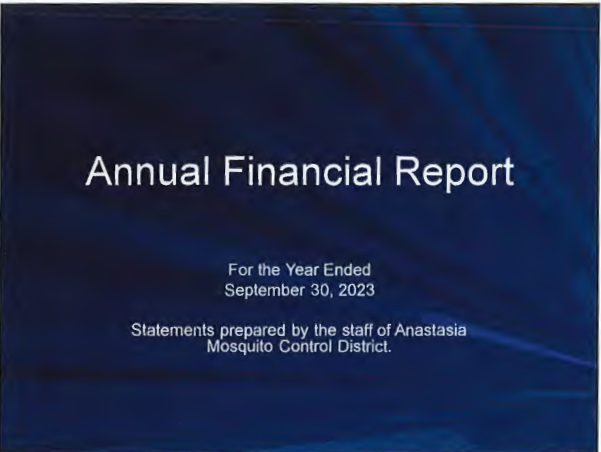
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## Auditors' Report

- 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)

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## Management Discussion and Analysis

- Financial Highlights
- Overview of the Financial Statements
- Condensed Financial Information for 2023 and 2022
- Analysis of Significant Budget Variations
- Capital Assets

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## Condensed Statements of Net Position

	2023	2022
Current and Other assets	\$ 9,817,506	\$ 10,556,753
Capital assets, net	17,720,918	14,478,174
Total assets	27,538,424	25,034,927
Deferred Outflows of Resources:		
Deferred Outflows related to pensions	616,675	779,167
Current liabilities	392,728	523,713
Non-current liabilities	2,445,107	2,265,097
Total liabilities	2,837,835	2,788,810
Deferred Inflows of Resources:		
Deferred Inflows related to pensions	187,562	85,909
Net position		
Invested in capital assets	17,720,918	14,478,174
Unrestricted	7,418,784	8,461,201
Total net assets	\$ 25,139,702	\$ 22,939,375

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## GASB 68 Accounting and Financial Reporting for Pensions

- ▶ Requires recording the District's share of the future liability for the Florida Retirement System (FRS) and the Health Insurance Subsidy (HIS) based on actuarial calculations furnished by the FRS and Department of Management Services. Additional Disclosures required including expanding notes 1 and 10 and including 4 Required Supplementary Information Schedules located on pages 28-31.
- ▶ Net Pension Liability \$2,293,410 up from \$2,124,944 in 2022
- ▶ Deferred Outflows of Resources/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.
- ▶ Deferred Outflows Related to Pension - \$616,675 in 2023, \$779,167 in 2022.
- ▶ Deferred Inflows Related to Pensions - \$187,562 in 2023, \$85,909 in 2022.

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## Condensed Statements of Activities

	2023	2022
<b>Revenues:</b>		
Property Taxes	\$ 7,521,267	\$ 6,713,596
Interest Income	381,818	48,441
Grants (DEP)	328,349	442,201
Other	113,019	8,967
<b>Total general revenues</b>	<b>8,344,453</b>	<b>7,213,205</b>
<b>Expenses- Mosquito Control</b>		
Personal services	\$ 2,233,010	\$ 2,008,253
Personal services benefits	1,561,695	1,182,290
Operating expenses	1,799,271	1,277,446
Depreciation expenses	550,150	548,672
<b>Total Expenses</b>	<b>6,144,126</b>	<b>5,016,661</b>
Change in net position	2,200,327	2,196,544
Beginning net position	22,939,375	20,742,831
<b>Ending net position</b>	<b>\$ 25,139,702</b>	<b>\$ 22,939,375</b>

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## Analysis of Significant Budget Variations

- ❑ Personal Services and Benefits  
Research and seasonal staff budgeted but not required
- ❑ Operating Expenses  
Budget \$200,000 aerial spraying, no costs incurred. No Services Needed
- ❑ Gasoline, Oil, Lubricants  
Budget \$137,000; Actual \$78,426-Variance \$58,574. Fuel prices.
- ❑ Chemicals  
Budget \$793,505; Actual \$614,542 – variance \$124,963 budget anticipated a more active season.
- ❑ Capital Outlay  
Budget \$4,080,682; actual \$3,794,299; variation \$286,383. Project timing relating to the construction of the facility additions.

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## Capital Asset Acquisitions

- Facility Additions & Buildings - \$ 2,691,624
- Helicopters & Related Equipment - \$ 172,228
- Lab Equipment - \$ 601,182
- Vehicles - 2- \$ 96,257 2-ATV-\$12,528
- Computers - \$10,233
- Drone – \$125,375
- Other Equipment - \$84,872

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## Financial Statements

- Government-wide Financial Statements
  - Statement of Net Position
  - Statement of Activities
- 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
- Notes to Financial Statements
- Required Supplementary Information

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## Government Wide Vs. Fund Financial Statements

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

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## Net Position Vs. Fund Balance

### Net Position

Investment in Capital Assets =  
(cost of Assets less Depreciation less Debt)

Unrestricted

### Fund Balance

Nonspendable for Inventory and Prepaids

Restricted – Outside Restrictions -State Funds

Assigned for Future Capital Outlay/Contingencies  
(Board Designated)

Unassigned

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STATEMENTS OF ACTIVITIES						
For the year ended September 30,						
	2023	2022	2021	2020		
<b>REVENUES</b>						
Taxes	\$ 7,571,267	96.13%	6,713,596	93.07%	6,205,543	89.87%
Grants	378,340	3.93%	442,201	6.13%	781,451	18.02%
Interest	381,818	4.58%	48,441	0.67%	8,518	0.18%
Gain (Loss) Disposition of Assets	(346)	0.00%	1,553	0.02%	957	0.02%
Other	113,365	1.36%	7,414	0.10%	5,305	0.07%
<b>Total Revenues</b>	<b>8,344,453</b>	<b>100.00%</b>	<b>7,213,205</b>	<b>100.00%</b>	<b>7,091,767</b>	<b>100.00%</b>
<b>EXPENSES</b>						
Personal Services	2,233,010	36.34%	2,008,253	40.03%	1,931,758	42.94%
Personal Service Benefits	1,561,695	25.42%	1,182,290	23.57%	869,990	19.31%
Operating Expenses	290,519	4.73%	286,113	5.70%	270,137	5.96%
Insurance	218,332	3.43%	165,224	3.29%	159,862	3.59%
Travel/Utilities/Services	181,140	2.95%	158,192	3.15%	100,551	2.23%
Printing and Promotional	13,554	0.22%	14,561	0.29%	17,443	0.39%
Maintenance & Repairs	127,377	2.07%	94,901	1.89%	113,620	2.51%
Materials & Supplies	234,379	3.81%	180,386	3.60%	167,286	3.69%
Gasoline, Oil & Lubricants	78,426	1.28%	68,248	1.36%	54,018	1.19%
Chemicals & Solvents	663,335	10.80%	309,821	6.18%	313,903	6.93%
Depreciation	570,150	8.95%	548,672	10.94%	550,986	12.16%
<b>Total Expenses</b>	<b>6,144,126</b>	<b>100.00%</b>	<b>5,016,661</b>	<b>100.00%</b>	<b>4,529,597</b>	<b>100.00%</b>
Increase in Net Position	2,200,327		2,196,544		2,562,183	
Net Position- Beginning of Year	22,939,375		20,742,831		18,180,648	
Net Position- End of Year	\$ 25,139,702		22,939,375		20,742,831	

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## Items to Note

- Revenues up –Property Values up grant funding down
- Personal Service up – COLA increases, additional employees
- Personal Service Benefits up – Additional Employees, FRS & HIS Adjustments
- Insurance up – Rates increase
- Travel/ Utilities/Services – Utilities up
- Materials Supplies up – Grants & Lab

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## Report on Internal Control and Compliance

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

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## AG Report Required

- On Page 27 is the report required by the Florida Auditor Generals 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.

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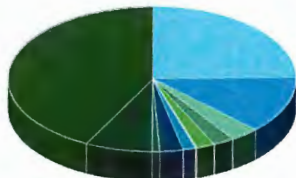
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## 2023 Actual Program Expenditures- Fund Financial Statements



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## Things to Remember

Getting the aerial program started and the construction of the new facility have been a large part of the planning and budgeting process over the last few years, now that the helicopters have been acquired and construction is entering the final phases the focus will start to shift from capital outlay to maintenance and operational costs. Determining operational and maintenance costs for the helicopters and facility and continued development of long term capital outlay needs will be an integral part of the planning process moving forward.

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## Questions??



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## Contact Information

■ Julieann Klein  
Certified Public Accountant  
Lombardo Spradley & Klein CPAs  
111-A Executive Circle  
Daytona Beach, Florida 32114  
386-258-3423 EXT 318  
Julieann@lskcpas.com

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# Lombardo Spradley Klein

Certified Public Accountants

April 22, 2024

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, 2023, and have issued our report thereon dated April 22, 2024. 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 July 5, 2023, 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 July 5, 2023

### 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, 2023. The application of existing policies was not changed during the year ended September 30, 2023. 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, 2023 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 April 22, 2024.

*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.

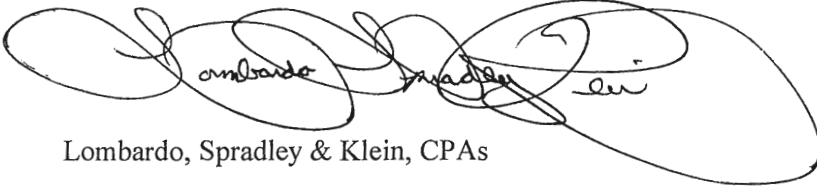
*Other Audit Findings or Issues*

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 large, stylized handwritten signature in black ink, appearing to be a cursive representation of the firm name 'Lombardo, Spradley & Klein, CPAs'. The signature is written over a large, irregular oval shape.

Lombardo, Spradley & Klein, CPAs

**Anastasia Mosquito Control District  
of St. Johns County  
Annual Financial Report  
For the Year Ended September 30, 2023**

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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

### ***Report on the Audit of Financial Statements***

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, 2023, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Anastasia Mosquito Control District of St. Johns County, as of September 30, 2023, 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.

### ***Basis for Opinion***

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. Our Responsibility under those standards are further described in the Auditors' Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

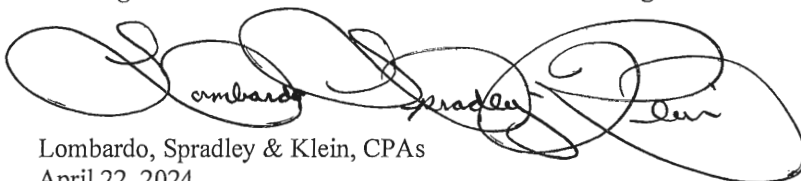
We are required to communicate to those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and internal control-related matters that we identified during the audit.

**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 April 22, 2024 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  
April 22, 2024

## **Management Discussion and Analysis**

**Anastasia Mosquito Control District of St. Johns County  
Management Discussion and Analysis  
For the Year Ended September 30, 2023**

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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, 2023. 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, 2023, the district had assets totaling \$27,538,424, deferred outflows of \$616,675, liabilities of \$2,827,835, deferred inflows of \$187,562, and net position totaled \$25,139,702 (Statement of Net Position).

The District's expenses were \$6,144,126, while revenues totaled \$8,344,453 (\$7,521,267 derived from property taxes), with a resultant increase in net position of \$2,200,327 (Statement of Activities).

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis are 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 resource's 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, 2023

**CONDENSED FINANCIAL INFORMATION**

**Condensed Statement of Net Position as of September 30,**

	<u>2023</u>	<u>2022</u>
Current and Other assets	\$ 9,817,506	\$ 10,556,753
Capital assets, net	17,720,918	14,478,174
Total assets	<u>27,538,424</u>	<u>25,034,927</u>
Deferred Outflows of Resources:		
Deferred Outflows related to pensions	616,675	779,167
Current liabilities	382,728	523,713
Non- current liabilities	2,445,107	2,265,097
Total liabilities	<u>2,827,835</u>	<u>2,788,810</u>
Deferred Inflows of Resources:		
Deferred Inflows related to pensions	187,562	85,909
Net position		
Invested in capital assets	17,720,918	14,478,174
Unrestricted	7,418,784	8,461,201
Total net position	<u>\$ 25,139,702</u>	<u>\$ 22,939,375</u>

**Condensed Statement of Activities for Fiscal Year Ended September 30,**

	<u>2023</u>	<u>2022</u>
Revenues:		
Property Taxes	\$ 7,521,267	\$ 6,713,596
Interest Income	381,818	48,441
Grants (DEP)	328,349	442,201
Other	113,019	8,967
Total general revenues	<u>8,344,453</u>	<u>7,213,205</u>
Expenses- Mosquito Control		
Personal services	\$ 2,233,010	\$ 2,008,253
Personal services benefits	1,561,695	1,182,290
Operating expenses	1,799,271	1,277,446
Depreciation expenses	550,150	548,672
Total Expenses	<u>6,144,126</u>	<u>5,016,661</u>
Change in net position	2,200,327	2,196,544
Beginning net position	22,939,375	20,742,831
Ending net position	<u>\$ 25,139,702</u>	<u>\$ 22,939,375</u>

**Anastasia Mosquito Control District of St. Johns County  
Management Discussion and Analysis  
For the Year Ended September 30, 2023**

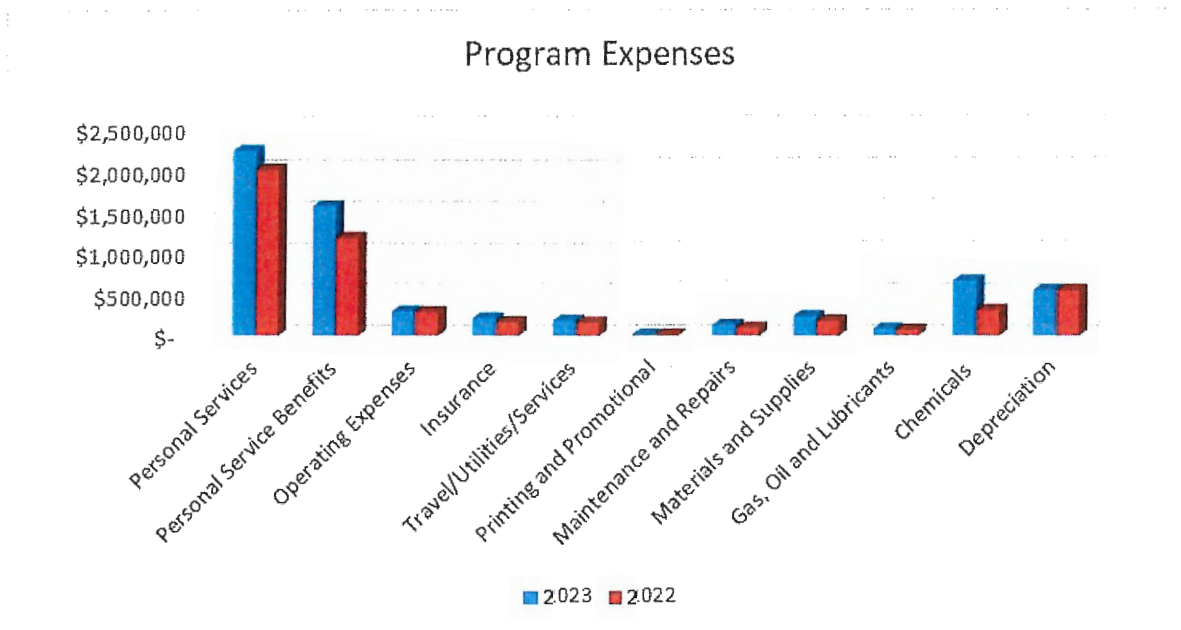
**General Revenues**

Property taxes increased by \$807,671, or 12.03% from \$6,713,596 to \$7,521,267. The Millage decreased from .2000 for the year ending September 30, 2022 to .1900 for the year ending September 30, 2023. Interest income increased by \$333,377, or 688.21%. This was due to the increase in average annualized return from 0.84% to 4.89% in the State Board of Administration (SBA) investment account because of the economic conditions. Grant Revenue for Applied Research decreased by \$113,852, or 25.75% from \$442,201 to \$328,349.

**Program Expenses**

Program expenses were \$6,144,126, an increase of \$1,127,465 which was 22.47% more than the prior year. Some highlights are as follows:

Personal Services increased by \$224,757 or 11.19%, compared to the prior year, due to cost-of-living increase (COLA), and hiring of additional seasonal, temporary, Applied Research staff, used to increase the District's efficiency in establishing improved methodologies for combating mosquito borne illnesses. Personnel benefits exhibited an increase of \$379,405 or 32.09% relative to net Deferred Pension Liability.



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

As of September 30, 2023, the District's cash and investments totaled \$8,239,926 representing 29.92% of total assets.

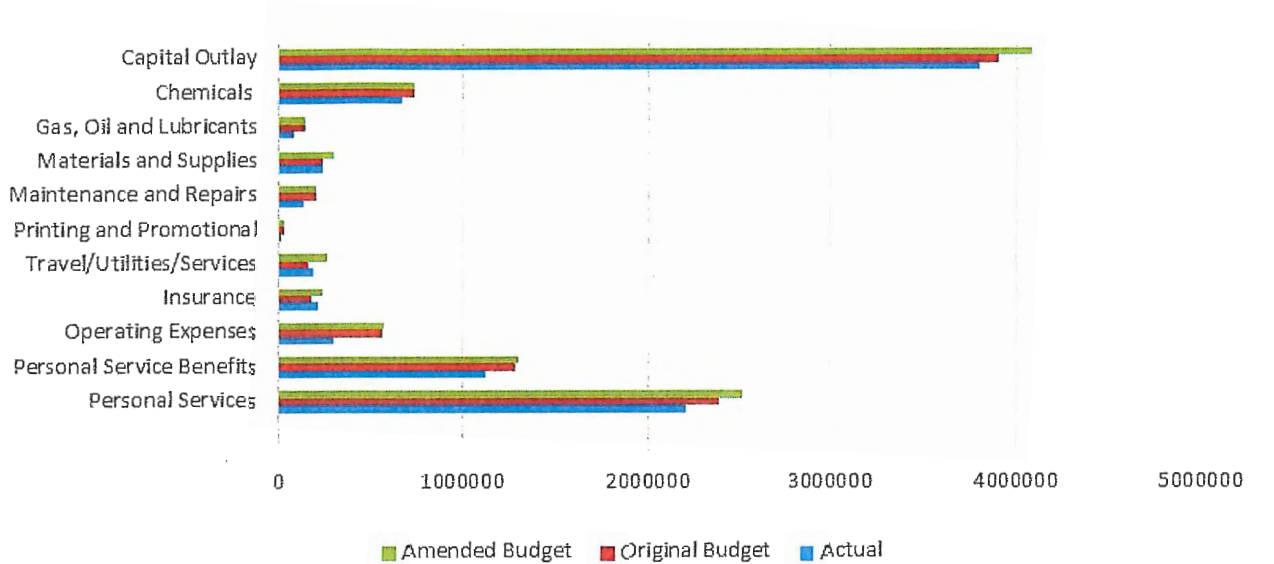
Net position on September 30, 2023 was \$25,139,702, an increase of \$2,200,375 over the preceding year, principally due to increase in property tax revenues and the timing of the construction for the expansion of the District Facility.

**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 decreased by \$583,262 for the year ended September 30, 2023.

**An Analysis of Significant Variations in the Budget**

**Budget to Actual**



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

Budget \$2,520,243, actual \$2,208,466, variation \$311,777 under the amended budget which was increased for research grant funding received. Anticipation of overtime, and additional seasonal hires that are not needed are amongst the contributing factors in which budget personnel is based.

Personal Service Benefits

Budget \$1,305,067, actual \$1,127,084, variation \$177,983 under the amended budget which was directly related to Personal Services.

Operating Expenses

Funds in the amount of \$200,000 are still budgeted for possible outsourcing on emergency Aerial Spraying. In crisis times, potential for County-wide fixed wing aircraft spraying, can be necessary, which is above the scope of our in-house helicopter program. No emergency Aerial Spraying was necessary for this fiscal year.

Gasoline, Oil and Lubricants

Budget \$137,000, actual \$78,426, variation \$58,574 under, due to gas prices gradually going down throughout the year for year ended September 30, 2023.

Chemicals and Solvents

Budget \$739,505, actual \$614,542, variation \$124,963 under. Original Budget anticipated more chemicals for usage in the aerial program which is still in the development phase. Unused Chemicals are maintained in inventory.

**Anastasia Mosquito Control District of St. Johns County  
Management Discussion and Analysis  
For the Year Ended September 30, 2023**

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Capital Outlay

Budget \$4,080,682, actual, \$3,794,299, variation \$286,383 under. Underspent from SIT Building were moved to the next Fiscal Year. The District, actively, monitored and participated in the construction of the Facility Expansion, and generated cost savings by purchasing items directly to save Sales Tax.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

Capital Assets

The District's capital assets as of September 30, 2023 reflect an investment of \$17,720,918, net of accumulated depreciation. Capital outlays of \$3,794,299 during the fiscal year included the following purchases:

.	Work In Progress, EDU Building	683,318
.	Work In Progress, EDU Displays	123,057
.	Work In Progress, SIT Building	1,885,249
.	SIT Bldg. Pupae Separating Machine	163,450
.	SIT Bldg. Laval Feeding Machine and Rearing Equipment	281,950
.	Vortex Airboat Granular	5,100
.	Twister XL Backpack (2)	3,556
.	Feeder Hemotek System	4,487
.	Tail Rotor Overhaul Yoke Replace-N67442	12,051
.	Buffalo Turbine w/small engine axle	10,100
.	2-post Vehicle lift base+Installation	8,720
.	2023 Suzuki Four-wheelers (2)	12,528
.	Autel Maxisys Elite II Diagnostic Tool	2,318
.	A/C Breakroom, Bldg. 100	21,141
.	2018 Genie Z-45/25J Articulating Boom	55,030
.	Scanner/Card Reader-Gas Pumps	8,940
.	A/C Breakroom, Bldg. 300	2,770
.	Curtis Dyna-Fog Twister XL3 ULV (3)	6,962
.	Fisherbrand Bead Mill 24	6,274
.	Stainless Steel Tank-Bldg. 900	18,482
.	AGNAV System+Installation-N67569	76,565
.	OptiPlex Small Form Factor Desktop (6)	8,719
.	HistoCore Arcadia C-Cold Plate	5,451
.	Olympus Trinocular Microscope+SZ-61	5,582
.	AHP-1200 CPV High Capacity Cool/	4,293
.	X-Ray, Irradiator, RS 2400Q-4, SIT Bldg.	150,200
.	Dell Latitude Laptop	1,514
.	2023 Ford Ranger 4X4 (2)	96,257
.	Dell Precision 3480 Laptop	2,160
.	Drone with 40X granular payload	125,375
.	Decked Drawer system (2)	2,700



**Anastasia Mosquito Control District of St. Johns County  
Management Discussion and Analysis  
For the Year Ended September 30, 2023**

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The District also disposed of \$13,881 of equipment at a loss of \$346.

The District expended \$2,691,624 for the Education Building and the Sterile Insect Technique Building. The Buildings were still in progress as of September 30, 2023.

The District has no outstanding debt obligation.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET RATES**

The last two years millage rates levied were .1900 and .1800 for the fiscal years ending September 30, 2023, and September 30, 2024, respectively. St. Johns Property Value increases for those two consecutive years were, approximately, 17.8% and 16.5% respectively. Despite the District's principal source of income coming from Property Tax revenue, 90.12% of total revenues for Fiscal Year end 2023, Interest income of \$381,818, was 4.57% of total revenues. Applied Research Grant money of \$328,349, was 3.93% of total revenue this year. Applied Research Grant revenue has provided potential for the District to the reduce millage rate.

The District anticipates continuing growth, development and increase in property values within the County. The continued need for preventing Mosquito borne diseases, within the State, has led to the need for further modernization of operations in order to protect its citizens more effectively.

**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, 2023

	Governmental Activities
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 2,600,923
Investments	5,639,003
Grant Funds Receivable	77,485
Due from Other Governments and Entities	93,734
Prepaid Items	392,339
Inventory	1,014,022
Total Current Assets	<u>9,817,506</u>
Capital Assets:	
Land	1,630,372
Capital Assets in Progress	6,809,993
Buildings & Improvements	\$ 8,169,318
Less: Accumulated Depreciation	<u>1,226,738</u>
	6,942,580
Vehicles & Equipment	5,046,861
Less: Accumulated Depreciation	<u>2,708,888</u>
Total Capital Assets	<u>17,720,918</u>
Total Assets	27,538,424
Deferred Outflows of Resources:	
Deferred Outflows Related to Pensions	<u>616,675</u>
Total Deferred Outflows of Resources	<u>616,675</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	205,029
Accrued Payroll and Benefits	46,762
Retainage Payable	90,937
Compensated Absences	40,000
Total Current Liabilities	<u>382,728</u>
Noncurrent Liabilities less Current Portion:	
Compensated Absences	149,697
Net Pension Liability	<u>2,295,410</u>
Total Noncurrent Liabilities	<u>2,445,107</u>
Total Liabilities	2,827,835
Deferred Inflows of Resources:	
Deferred Inflows Related to Pensions	<u>187,562</u>
Total Deferred Inflows of Resources	<u>187,562</u>
NET POSITION	
Net Investment in Capital Assets	17,720,918
Unrestricted	<u>7,418,784</u>
Total Net Position	<u>\$ 25,139,702</u>

See accompanying notes to financial statements.

# Anastasia Mosquito Control District of St. Johns County

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## Statement of Activities

Year Ended September 30, 2023

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Human Services - Mosquito Control:	
Personal Services	2,233,010
Personal Service Benefits	1,561,695
Operating Expenses	290,519
Insurance	210,532
Travel/Utilities/Services	181,149
Printing & Promotional	13,554
Maintenance and Repairs	127,377
Materials and Supplies	234,379
Gasoline, Oil and Lubricants	78,426
Chemicals and Solvents	663,335
Depreciation	<u>550,150</u>
Total Program Expenses	<u>6,144,126</u>
General Revenues:	
Property Taxes	7,521,267
Interest Income	381,818
Grants (DEP)	328,349
Other	113,365
Gain/ (Loss) from Disposition of Assets	<u>(346)</u>
Total General Revenues	<u>8,344,453</u>
Increase in Net Position	2,200,327
Net Position Beginning of Year	<u>22,939,375</u>
Net Position End of Year	<u>\$ 25,139,702</u>

See accompanying notes to financial statements.

## **Fund Financial Statements**

# Anastasia Mosquito Control District of St. Johns County

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Balance Sheet  
Governmental Fund - General Fund  
September 30, 2023

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## ASSETS

Cash and Cash Equivalents	\$ 2,600,923
Investments	5,639,003
Grant Funds Receivable	77,485
Due from Other Governments and Entities	93,734
Prepaid Items	392,339
Inventory	1,014,022
Total Assets	<u>\$ 9,817,506</u>

## LIABILITIES AND FUND BALANCES

### Liabilities:

Accounts Payable	\$ 205,029
Accrued Payroll and Benefits	46,762
Retainage Payable	90,937
Total Liabilities	<u>342,728</u>

### Fund Balances:

Nonspendable for Inventory and Prepaids	1,406,361
Assigned for Future Capital Outlay/Contingencies	5,085,564
Unassigned	2,982,853

Total Fund Balances	<u>9,474,778</u>
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Total Liabilities and Fund Balances	<u>\$ 9,817,506</u>
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See accompanying notes to financial statements.

# Anastasia Mosquito Control District of St. Johns County

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## Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Assets September 30, 2023

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Total Fund Balances-Governmental Fund		\$	9,474,778
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		1,630,372
	Work in progress		6,809,993
	Buildings & improvements	\$ 8,169,318	
	Less: accumulated depreciation	<u>1,226,738</u>	6,942,580
	Equipment	5,046,861	
	Less: accumulated depreciation	<u>2,708,888</u>	2,337,973
2.	Compensated absences not due and payable in the Fund Financial Statements.		(189,697)
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		616,675
	Net Pension Liability		(2,295,410)
	Deferred Inflows Related to Pensions		<u>(187,562)</u>
	Net Assets of Governmental Activities		<u>\$ 25,139,702</u>

See accompanying notes to financial statements.



# Anastasia Mosquito Control District of St. Johns County

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## Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Fund - General Fund

Year Ended September 30, 2023

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Revenues:	
Property Taxes	7,521,267
Interest Income	381,818
Grants	328,349
Proceeds from Sale of Property and Equipment	1,059
Other	113,365
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Total Revenues	8,345,858
Expenditures	
Personal Services	2,208,466
Personal Service Benefits	1,127,084
Operating Expenses	290,519
Insurance	210,532
Travel/Utilities/Services	181,149
Printing and Promotional	13,554
Maintenance and Repairs	127,377
Materials and Supplies	234,379
Gasoline, Oil and Lubricants	78,426
Chemicals and Solvents	663,335
Capital Outlay	3,794,299
	<hr/>
Total Expenditures	8,929,120
Excess of Expenditures Over Revenues - Net Change in Fund Balance	(583,262)
Fund Balance Beginning of Year	10,058,040
	<hr/>
Fund Balance End of Year	9,474,778
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See accompanying notes to financial statements.

# Anastasia Mosquito Control District of St. Johns County

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Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance  
 Governmental Fund - General Fund with the Statement of Activities  
 September 30, 2023

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Net Change in Fund Balance - General Fund		\$ (583,262)
Amounts reported for governmental activities in the statement of activities are different because:		
1. 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	\$ 3,794,299	
Depreciation Expense	<u>(550,150)</u>	3,244,149
2. Some expenses reported on the Statement of Activities are not fund expenditures normally liquidated with current financial resources:		
Compensated Absences		(24,544)
Pension Expense		(434,611)
Net Proceeds from Prop. Plant & Equip.		<u>(1,405)</u>
Increase in Net Position - Statement of Activities		<u><u>\$ 2,200,327</u></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 15<sup>th</sup> 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.

District also implemented in Wells Fargo's Stagecoach Sweep at the end of Fiscal Year 2023. The Service enables the District to link each domestic demand deposit account enrolls in the Account to one of the options described in "Investment Sweep Option". At the end of each Business Day, funds are transferred automatically or "swept" from the Account in accordance with District's designation in the Acceptance. See Note 3B for further explanation.

Receivables

Receivables represent amounts due from local governmental entities, research grants and insurance proceeds.

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.

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.

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

**D. Assets, Liabilities and Net Assets (Continued)**

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 (\$1,406,361) – Amounts set aside for chemical, fuel and helicopter parts and prepaid insurance.

Assigned for future capital outlay/contingencies (\$1,909,279) – 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. The Board is responsible for assigning amounts for a specific purpose. This is usually done through the budget process. 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 \$7,521,267.

**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, 2023, the carrying amount of the District's demand deposits was \$2,600,923, and the respective Bank Balance totaled \$3,093,327.

**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 \$5,639,003 as of September 30, 2023. 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, 2023

**NOTE 3. – CASH DEPOSITS AND INVESTMENTS (Continued)**

The weighted average days to maturity (WAM), at September 30, 2023, is 35 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, 2023, is 75 days.

The Florida PRIME did not participate in a securities lending program in the year ended September 30, 2023, 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](http://www.sbafla.com). It does not issue financial statements as of and for the period ending September 30.

At September 30, 2023, 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, 2023.

**NOTE 4. – RECEIVABLES**

As of September 30, 2023, the District’s receivables consist of:

St. John’s County Tax Collector	\$75,544
St. John’s County Property Appraiser	\$18,190
Research Grants Receivable	\$77,485
	<u>\$171,219</u>

**NOTE 5. – CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Additions	Deletions/Transfers	Ending Balance
Non-depreciable Assets:				
Land	\$1,630,372	-	-	\$1,630,372
Construction in Progress	4,118,369	2,691,624	-	6,809,993
Depreciable Assets:				
Buildings & Improvements	8,169,318	-	-	8,169,318
Equipment	3,958,068	1,102,675	\$ (13,882)	5,046,861
Total Depreciable Assets	12,127,386	1,102,675	(13,882)	13,216,179
Accumulated Depreciation:				
Buildings & Improvements	(1,015,049)	(211,689)	-	(1,226,738)
Equipment	(2,382,904)	(338,461)	12,477	(2,708,888)
Total Accumulated Depreciation	(3,397,953)	(550,150)	12,477	(3,935,626)
Capital Assets, net	<u>\$14,478,174</u>	<u>3,244,149</u>	<u>\$ (1,405)</u>	<u>\$17,720,918</u>

Current-period depreciation expense charged to the Statement of Activities amounted to \$550,150. Construction in Progress includes the Sterile Insect Technique Building and the Vector Disease Building. Total current Capital Expenditures for the year, totaled \$3,794,299.

Anastasia Mosquito Control District of St. Johns County  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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**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, 2023, the following changes occurred in the District’s long-term liabilities:

	Compensated Absences & Benefits
Balance September 30, 2022	\$ 165,153
Increases	\$ 194,839
Decreases	\$ (170,305)
Balance September 30, 2023	\$ 189,697
Less: Long-Term portion	\$ (149,697)
Due in one year	\$ 40,000

Anastasia Mosquito Control District of St. Johns County  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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**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 financial statements for the cost-sharing defined benefit plans are prepared using the flow of economic resources measurement focus and the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United States. The 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](http://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 11.91% from October 1, 2022 to June 30, 2023 and 13.57% from July 1, 2023 to September 30, 2023 for regular employees; 57.00% from October 1, 2022 to June 30, 2023 and 58.68% from July 1, 2023 to September 30, 2023 for elected officials; 18.60% from October 2022 to June 30, 2023 and 21.13% from July 1, 2023 to September 30, 2023 for employees under DROP program; and 18.34% from October 1, 2022 to June 30, 2023 and 18.60% from July 1, 2023 to September 30, 2023 for retirees. The Districts contributions include 1.66% for post-retirement health insurance subsidy for October 1, 2022 to September 30, 2023.

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
2023	\$ 297,354	15.08%
2022	\$ 225,708	14.10%
2021	\$ 241,311	13.04%
2020	\$ 179,030	11.45%
2019	\$ 150,832	11.30%
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%

Anastasia Mosquito Control District of St. Johns County  
 Notes to Financial Statements  
 For the Year Ended September 30, 2023

**NOTE 10. - PENSION PLAN (Continued)**

The payroll for the District’s employees covered by the plan for the year ended September 30, 2023 was \$ 1,972,350; the District’s total payroll was \$2,208,466.

Actuarial Methods and Assumptions

Actuarial assumptions for both the FRS and HIS are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually and the HIS has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The actuarial assumptions, that determined the total pension liability as of June 30, 2023, were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed. 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 the FRS and HIS was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Mortality assumptions for both plans were based on Generational PUB-2010 base tables. Both the discount rate and long-term expected rate of return used for FRS investments is 6.70%. The FRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 3.65% was used to determine the total pension liability for the program (Bond Buyer Obligation 20-Bond Municipal Bond Index). As of June 30, 2023, the discount rate for HIS was modified to reflect the change in the value of the municipal bond index between GASB measurement dates. According to Laws of Florida (Senate Bill 7024), increased the level of monthly benefits for HIS from \$5 times years of service to \$7.50, with an increased minimum of \$45 and maximum of \$225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits.

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 <sup>1</sup>	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.9%	2.9%	1.1%
Fixed Income	19.8%	4.5%	4.4%	3.4%
Global Equity	54.0%	8.7%	7.1%	18.1%
Real Estate	10.3%	7.6%	6.6%	14.8%
Private Equity	11.1%	11.9%	8.8%	26.3%
Strategic Investments	3.8%	6.3%	6.1%	7.7%
Assumed Inflation - Mean			2.4%	1.4%

<sup>1</sup>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, 2023

**NOTE 10. - PENSION PLAN (Continued)**

*Changes in Net Pension Liability*

	FRS	HIS
Balance, Beginning	\$ 1,604,464	\$ 520,481
Change in Proportion	(172,957)	(25,502)
Changes for the Year:		
Effect of Plan Changes	-	-
Effect of Economic/Demographic		
Gains or Losses	66,501	(3,975)
Effect of Assumption Changes	(98,518)	3,870
Employer Contributions	(183,493)	(32,123)
Member Contributions		
Net Investment Income	(42,469)	(354)
Employer Share of Expenses	346,350	313,135
Balance, Ending	<u>\$ 1,519,878</u>	<u>\$ 775,532</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 6.70%-FRS and 3.65%-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 (5.70%-FRS; 2.65%-HIS) or one percentage point higher (7.70%-FRS; 4.65%-HIS) than the current rate:

	1% Decrease (5.70%/2.65%)	Current Discount Rate (6.70%/3.65%)	1% Increase (7.70%/4.65%)
District's Net Pension Liability- FRS	\$ 2,596,263	\$ 1,519,878	\$ 619,355
District's Net Pension Liability- HIS	\$ 884,762	\$ 775,532	\$ 684,989

*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, 2023, 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, 2023	\$ 1,519,878	\$ 775,532	\$ 2,295,410
Proportion at June 30, 2023	0.003814303%	0.004883299%	
Proportion at June 30, 2022	0.004312143%	0.004914091%	
Change in proportion during current year	-0.000497840%	-0.000030792%	

At September 30, 2023, the District reported a net pension liability of \$2,295,410 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, 2023

**NOTE 10. - PENSION PLAN (Continued)**

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

For the year ended September 30, 2023, the District recognized pension expense of \$210,183 related to the FRS and \$289,185 related to HIS. At September 30, 2023, 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	\$ 142,704	\$ 11,353	\$ 154,057
Differences between expected and actual experience- DIR	-	(1,820)	(1,820)
Change in assumptions- DOR	99,078	20,389	119,467
Change in assumptions- DIR	-	(67,203)	(67,203)
Investments- DOR	63,474	400	63,874
Investments- DIR	-	-	-
Changes in District Proportion- DOR	155,876	58,643	214,519
Changes in District Proportion- DIR	(115,603)	(2,936)	(118,539)
Contributions subsequent to measurement date- DOR	54,157	10,601	64,758
Total Deferred Outflows	\$ 515,289	\$ 101,386	\$ 616,675
Total Deferred Inflows	\$ (115,603)	\$ (71,959)	\$ (187,562)

*Deferred Outflows and (Inflows)*

Deferred outflows of resources of \$54,157 for FRS and \$10,601 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, 2023. 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
2024	(47,091)	3,289
2025	18,657	1,994
2026	(282,570)	3,318
2027	(26,841)	6,508
2028	(7,684)	3,448
Thereafter	-	269
	\$ (345,529)	\$ 18,826

**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, 2023

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**NOTE 12. – COMMITMENTS**

The following facility Construction Contract is outstanding:

<u>Contractor</u>	<u>Project</u>	<u>Contracted Amounts</u>	<u>Incurred through 09/30/23</u>
Harrell Construction	SIT Building	\$1,836,612	\$ 1,818,737

The District has expended additional funds for the Construction in Progress. The total amount expended as of September 30 was as follows:

Education Building	\$3,887,309
SIT Building	\$2,922,684

**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 91 – Conduit Debt Obligations
- GASB Statement 94 – Public-Private Partnerships
- GASB Statement 96 – Subscription-Based Information Technology Arrangements
- GASB Statement 99 – Certain portions thereof

Management has ascertained that most of these professional pronouncements effective for this year had no discernable impact on the District.

**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 Ten Fiscal Years

	2023	2022	2021	2020	2019
District's proportion of the net pension liability (asset)	0.003814303%	0.004312143%	0.004216300%	0.003361135%	0.003268130%
District's proportionate share of the net pension liability (asset)	\$ 1,519,878	\$ 1,604,464	\$ 318,493	\$ 1,456,765	\$ 1,125,498
District's covered-employee payroll	\$ 1,972,350	\$ 1,814,531	\$ 1,826,756	\$ 1,514,933	\$ 1,334,721
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	77.06%	88.59%	17.44%	96.16%	84.32%
Plan fiduciary net position as a percentage of the total pension liability	82.38%	82.89%	96.40%	78.85%	82.61%

	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%	84.88%	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 Ten Fiscal Years

	2023	2022	2021	2020	2019
Contractually required contribution	\$ 297,354	\$ 304,191	\$ 242,563	\$ 153,883	121,460
Contributions in relation to the contractually required contribution	\$ (297,354)	\$ (304,191)	\$ (242,563)	\$ (153,883)	\$ (121,460)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 1,972,350	\$ 1,893,287	\$ 1,826,756	\$ 1,514,933	\$ 1,334,721
Contributions as a percentage of covered-employee payroll	15.08%	16.1%	13.28%	7.3%	9.1%

	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 Ten Fiscal Years

	2023	2022	2021	2020	2019
District's proportion of the net pension liability (asset)	0.004883299%	0.004914091%	0.004893853%	0.00414057%	0.00399527%
District's proportionate share of the net pension liability (asset)	\$ 775,532	\$ 520,480	\$ 600,304	\$ 505,557	\$ 447,028
District's covered-employee payroll	\$ 1,972,350	\$ 1,893,287	\$ 1,826,756	\$ 1,514,933	\$ 1,334,721
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	39.32%	27.49%	32.87%	33.37%	33.49%
Plan fiduciary net position as a percentage of the total pension liability	4.12%	4.81%	3.56%	3.00%	2.63%

	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%	0.99%

Anastasia Mosquito Control District of St. Johns County

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

	2023	2022	2021	2020	2019
Contractually required contribution	32,741	31,429	30,324	25,147	22,156
Contributions in relation to the contractually required contribution	\$ (32,741)	\$ (31,429)	\$ (30,324)	\$ (25,147)	\$ (22,156)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 1,972,350	\$ 1,893,287	\$ 1,826,756	\$ 1,514,933	\$ 1,334,721
Contributions as a percentage of covered-employee payroll	1.66%	1.66%	1.66%	1.66%	1.66%

	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)	\$ (19,431)	\$ (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, 2023

### Required Supplementary Information

	Budgeted Amounts			Variance Over/ (Under)
	Original	Final	Actual	
<b>Revenues:</b>				
Property Taxes	\$ 7,394,483	\$ 7,521,090	\$ 7,521,267	\$ 177
Interest Income	7,500	346,292	381,818	35,526
Grants	290,000	304,578	328,349	23,771
Proceeds from Sale of Property & Equipment	8,000	8,000	1,059	(6,941)
Other	17,000	101,537	113,365	11,828
<b>Total Revenues</b>	<b>7,716,983</b>	<b>8,281,497</b>	<b>8,345,858</b>	<b>64,362</b>
<b>Expenditures:</b>				
Personal Services	2,390,263	2,520,243	2,208,466	(311,777)
Personal Service Benefits	1,291,192	1,305,067	1,127,084	(177,983)
Operating Expenses	560,645	568,709	290,519	(278,190)
Insurance	170,000	232,669	210,532	(22,137)
Travel/Utilities/Services	160,127	264,304	181,149	(83,155)
Printing and Promotional	26,825	26,825	13,554	(13,271)
Maintenance and Repairs	200,150	200,150	127,377	(72,773)
Materials and Supplies	230,501	296,414	234,379	(62,035)
Gasoline, Oil and Lubricants	137,000	137,000	78,426	(58,574)
Chemicals and Solvents	739,505	739,505	614,542	(124,963)
Capital Outlay	3,900,847	4,080,682	3,794,299	(286,383)
<b>Total Expenditures</b>	<b>9,807,055</b>	<b>10,371,568</b>	<b>8,880,327</b>	<b>(1,491,241)</b>
Excess (deficiency) of Revenues over Expenditures	(2,090,072)	(2,090,071)	(534,469)	-
Fund Balance Beginning of Year	7,590,972	9,082,759	10,364,411	-
<b>Fund Balance End of Year</b>	<b>\$ 5,500,900</b>	<b>\$ 6,992,688</b>	<b>\$ 9,829,942</b>	<b>\$ -</b>

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

**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, 2023 is presented below:

	<u>General Fund</u>
Excess of expenditures over revenues (Budgetary basis)	\$ (534,469)
To adjust expenditures for inventory	<u>\$ (48,793)</u>
Excess of Revenue over Expenditures (GAAP basis)	<u><u>\$ (583,262)</u></u>

## **Other Reports**



**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, 2023, 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 April 22, 2024.

**Report on 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.

**Report on Compliance and Other Matters**

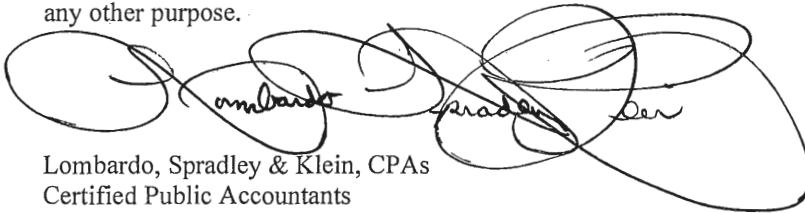
As part of obtaining reasonable assurance about whether Anastasia Mosquito Control District of St. Johns County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with 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  
April 22, 2024  
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.

Handwritten signatures of three individuals, likely the auditors, in cursive script. The signatures are overlapping and appear to read 'Lombardo', 'Spradley', and 'Klein'.

Lombardo, Spradley & Klein, CPAs  
Certified Public Accountants  
April 22, 2024

# 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

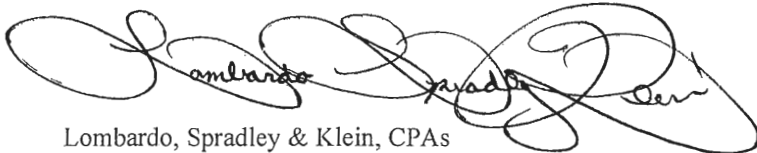
We have examined the Anastasia Mosquito Control District of St. Johns County's (the District) compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2023. Management is responsible for the District's compliance with those requirements. Our responsibility is to express 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, 2023.

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  
April 22, 2024



**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, 2023, and have issued our report thereon dated April 22, 2024.

**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*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated April 22, 2024, 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

**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 and Management**

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

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

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

**Specific Information**

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

- a. The total Number of district employees compensated in the last pay period of the district's fiscal year was 46.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year was 2.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency was \$ 2,208,466.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$42,280 .
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with total expenditures for such project. This can be found in Note 12 on page 27 of the financial statements.
- f. The budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final budget under Section 189.016(6) Florida Statutes, can be found on page 32 of the financial statements.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Anastasia Mosquito Control District of St. Johns County reported:

- a. The mileage rate imposed by the district as .1900 mills.
- b. The total amount of ad valorem taxes collected by or on behalf of the district as \$ 7,521,267.
- c. The district has no outstanding bonds.

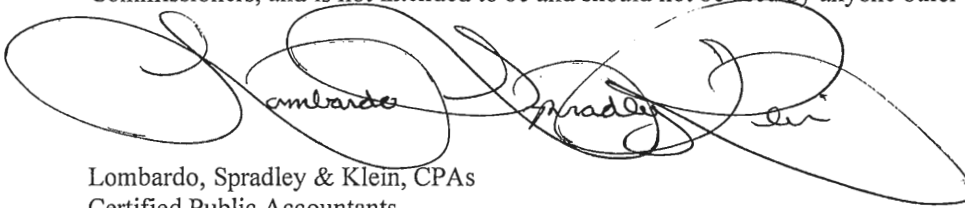
To the Honorable Board of Commissioners  
Anastasia Mosquito Control District of St. Johns County  
April 22, 2024  
Page 3

**Additional Matters**

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

**Purpose of This Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee members, 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.

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

Lombardo, Spradley & Klein, CPAs  
Certified Public Accountants  
Daytona Beach, Florida

April 22, 2024

# Unfinished Business #2

ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY

**TREASURER'S REPORT**

**April 2024 Reconcile**

**Report for May 2024 Meeting**

Cash Balances Ending: 4/30/24

Wells Fargo (Local Fund)	\$ 1,484,743.15	
Wells Fargo, Stagecoach Sweep (Investment)	\$ 5,118,523.90	
Florida Prime Investment Fund	\$ 5,824,940.32	
Bank of America	\$ 213,677.90	(E-Pay Account)
<b>Total Funds as of 04/30/24</b>	<b>\$ 12,641,885.27</b>	

Source of Income Local/ SBA Fund: 4/30/24

Local Fund- Taxes	13,339.10	(Gross before Commission),
SBA Fund- Ret. On Invest.	26,313.83	
Wells Fargo, Sweep- Ret. On Invest.	25,014.23	
Grant Money	-	
Workshop Admissions	472.33	(Net after C.C. Processing Fees)
Dorm Rent	952.13	
EDU Cntr. Concessions	403.33	
<b>Total Deposits by 04/30/24</b>	<b>66,494.95</b>	

DVEC Center	Apr 24
<b>Income:</b>	
Concession Sales	403.33
<b>Total Income</b>	<b>\$ 403.33</b>
 <b>Expenditures:</b>	
701.1 · Supplies	201.18
701.2 · Inventory	288.00
701.3 · Electric	389.55
701.4 · Maintenance	1,208.33
701.5 · Display's Maintenance	749.47
<b>Total Supply, Utilities, Maint.</b>	<b>\$ 2,836.53</b>
 <b>Capital Outlay:</b>	
945.010 · Construct. EDU Cntr (B	43,525.05
945.015 · Construct EDU Display	26.51
<b>Total Capital Outlay</b>	<b>43,551.56</b>
<b>Total Expenditures</b>	<b>\$ 46,388.09</b>
<b>Surplus/ (Deficit)</b>	<b>\$ (45,984.76)</b>

# Anastasia Mosquito Control District

## VOUCHERS (Electronic Bill Pay & Canceled Checks)

From 04/01/24 through 04/30/24

Date	Num	Name	Memo	Clr	Amount	Balance
<b>110 · Wells Fargo Bank - Local</b>						1,443,242.20
110-A · QuickBooks Bill Pay						-8,924,378.32
Total 110-A · QuickBooks Bill Pay						-8,924,378.32
<b>110 · Wells Fargo Bank - Local - Other</b>						10,367,620.52
04/01/2024	9-#417	Florida Retirement Sy...	Florida Ret...	X	-32,133.68	10,335,486.84
04/01/2024	9-#435	Wells Fargo	Sweep Div...	X	25,014.23	10,360,501.07
04/02/2024	8518	Creative Graphic Desi...	DVEC Cen...	X	-4,225.00	10,356,276.07
04/04/2024	Direct Dep	Catherine Brandhorst	April 2024,...	X	-100.00	10,356,176.07
04/04/2024	Direct Dep	Panagiota Becker	April 2024,...	X	-100.00	10,356,076.07
04/04/2024	Direct Dep	Gina LeBlanc	April 2024,...	X	-100.00	10,355,976.07
04/04/2024	Direct Dep	Gayle Gardner	April 2024,...	X	-100.00	10,355,876.07
04/04/2024	Direct Dep	Martha Gleason	April 2024,...	X	-100.00	10,355,776.07
04/04/2024	8531	Creative Graphic Desi...	DVEC		-4,175.00	10,351,601.07
04/05/2024	Direct Dep	Ruide Xue	Airplane tic...	X	-530.20	10,351,070.87
04/05/2024	Bill.com	St. Johns County Soli...	https://app...	X	-47.40	10,351,023.47
04/05/2024	Bill.com	AFLAC	https://app...	X	-171.12	10,350,852.35
04/05/2024	Bill.com	COMCAST TV-Intern...	https://app...	X	-405.66	10,350,446.69
04/05/2024	Bill.com	American Crossroads...	https://app...	X	-90.00	10,350,356.69
04/05/2024	Bill.com	Augustine Alarm, Fire...	https://app...	X	-204.95	10,350,151.74
04/05/2024	Bill.com	Legal Shield	https://app...	X	-15.95	10,350,135.79
04/05/2024	Bill.com	FPL - EDU CENTER	https://app...	X	-389.55	10,349,746.24
04/05/2024	Bill.com	Florida Janitor & Pape...	https://app...	X	-204.45	10,349,541.79
04/05/2024	Bill.com	COPYFAX	https://app...	X	-251.16	10,349,290.63
04/05/2024	Bill.com	Austin Autry Lawn Care	https://app...	X	-1,208.33	10,348,082.30
04/05/2024	Bill.com	Sight & Sound Produc...	https://app...	X	-140.00	10,347,942.30
04/05/2024	Bill.com	WM Waste Managem...	https://app...	X	-335.60	10,347,606.70
04/05/2024	8519	Diane Spoden		X	-288.00	10,347,318.70
04/05/2024	BANK DEPOS.	EDU Center Sales	EDU SALE...	X	31.95	10,347,350.65
04/05/2024	BANK DEPOS.	EDU Center Sales	EDU SALE...	X	22.10	10,347,372.75
04/05/2024	9-#421	Wells Fargo	Bill Manag...	X	3,464.17	10,350,836.92
04/05/2024	9-#421	Wells Fargo	Bill Manag...	X	-3,464.17	10,347,372.75
04/06/2024	Direct Dep	MISC.	Vender Re...	X	17,475.39	10,364,848.14
04/07/2024	BANK DEPOS.	EDU Center Sales	EDU SALE...	X	0.00	10,364,848.14
04/07/2024	BANK DEPOS.	EDU Center Sales	EDU SALE...	X	33.80	10,364,881.94
04/08/2024	8520	B & B Restaurant Equ...		X	-20,426.10	10,344,455.84
04/08/2024	8521	Ann Simpson		X	-270.00	10,344,185.84
04/08/2024	Direct Dep	Dorm Rental	Dorm Rent...	X	400.00	10,344,585.84
04/08/2024	WIRE	AG-NAV Inc.		X	-3,495.00	10,341,090.84
04/08/2024	BANK DEPOS.	EDU Center Sales	EDU SALE...	X	0.00	10,341,090.84
04/08/2024	BANK DEPOS.	EDU Center Sales	EDU SALE...	X	2.40	10,341,093.24
04/08/2024	Phone Pay	Bank of America	4356 2200...	X	-38,156.63	10,302,936.61
04/08/2024	9-#436	Workshop reimb	Presley, St...	X	232.33	10,303,168.94
04/09/2024	8522	Craft's Trophies & Aw...	Cust#1096	X	-480.00	10,302,688.94
04/09/2024	8523	n8 Creative Studios		X	-5,000.00	10,297,688.94
04/09/2024	8524	Shutterstock, Inc.		X	-6,000.00	10,291,688.94
04/09/2024	8525	Beck Ford Lincoln		X	-107,652.50	10,184,036.44
04/09/2024	9-#437	Steven Smoleroff	Shipping R...	X	-134.99	10,183,901.45
04/09/2024	9-#438	Panagiota Becker	Commissi...	X	-525.21	10,183,376.24
04/09/2024	9-#438	Steven Smoleroff	Tractor Su...	X	-38.97	10,183,337.27
04/10/2024	9-#419	Dennis Hollingsworth	Interest Di...	X	11,365.81	10,194,703.08
04/10/2024	9-#424	EDU Center Sales	EDU SALE...	X	0.00	10,194,703.08
04/10/2024	9-#424	EDU Center Sales	EDU SALE...	X	68.67	10,194,771.75
04/10/2024	Direct Dep	Elizabeth Riotto		X	-200.00	10,194,571.75
04/10/2024	Direct Dep	Katie Peters		X	-1,600.00	10,192,971.75
04/10/2024	Direct Dep	Sarah Shiell		X	-300.00	10,192,671.75
04/10/2024	ACH Debit	Paypal	Gmail, CF...	X	-1.99	10,192,669.76
04/11/2024	9-#420	Payroll	Taxes Wit...	X	-23,446.68	10,169,223.08
04/11/2024	9-#420	Payroll	Bank Acco...	X	-2,112.00	10,167,111.08
04/11/2024	9-#420	Payroll	Credit Union	X	-1,500.00	10,165,611.08
04/11/2024	9-#420	Payroll	Net Pay to ...	X	-68,194.82	10,097,416.26
04/11/2024	Bill.com	Craft's Trophies & Aw...	https://app...	X	-209.70	10,097,206.56
04/11/2024	Bill.com	Craft's Trophies & Aw...	https://app...	X	-82.50	10,097,124.06
04/11/2024	Bill.com	A/C Designs	https://app...	X	-706.65	10,096,417.41
04/11/2024	Bill.com	United Concordia	https://app...	X	-2,183.60	10,094,233.81
04/11/2024	Bill.com	Clarke Mosquito Prod...	https://app...	X	-2,369.36	10,091,864.45
04/11/2024	Bill.com	Advance Auto Parts	https://app...	X	-148.89	10,091,715.56
04/11/2024	Bill.com	Craft's Trophies & Aw...	https://app...	X	-147.00	10,091,568.56
04/11/2024	Bill.com	The Home Depot	https://app...	X	-4,479.37	10,087,089.19
04/11/2024	Bill.com	Feedin' Time	https://app...	X	-919.60	10,086,169.59
04/11/2024	Bill.com	Augustine Alarm, Fire...	https://app...	X	-274.00	10,085,895.59
04/11/2024	9-#427	Wells Fargo	Bill Manag...	X	11,520.67	10,097,416.26



## Anastasia Mosquito Control District VOUCHERS (Electronic Bill Pay & Canceled Checks)

05/01/24

From 04/01/24 through 04/30/24

Accrual Basis

Date	Num	Name	Memo	Clr	Amount	Balance
04/11/2024	9-#427	Wells Fargo	Bill Manag...	X	-11,520.67	10,085,895.59
04/13/2024	9-#425	EDU Center Sales	EDU SALE...	X	0.00	10,085,895.59
04/13/2024	9-#425	EDU Center Sales	EDU SALE...	X	10.12	10,085,905.71
04/14/2024	9-#425	EDU Center Sales	EDU SALE...	X	0.00	10,085,905.71
04/14/2024	9-#425	EDU Center Sales	EDU SALE...	X	28.18	10,085,933.89
04/15/2024	9-#422	Steven Peper	Roberts O...	X	-401.05	10,085,532.84
04/15/2024	9-#423	Genhsy Monzon	Dorm Rent...	X	552.13	10,086,084.97
04/15/2024	9-#426	Compass Group Inc.	Insurance ...	X	17,542.23	10,103,627.20
04/15/2024	9-#426	Compass Group Inc.	EDU SALES	X	2.66	10,103,629.86
04/17/2024	Phone Pay	Bank of America	4356 2200...	X	-10,529.30	10,093,100.56
04/17/2024	8526	Artistic Contractors, Inc.		X	-22,150.00	10,070,950.56
04/17/2024	8527	Epic Made		X	-4,000.00	10,066,950.56
04/17/2024	9-#419	Dennis Hollingsworth	Delinquent...	X	1,933.82	10,068,884.38
04/17/2024	9-#440	Neoh Kok Boon	Visiting Sci...	X	-2,500.00	10,066,384.38
04/18/2024	Direct Dep	Leath Consulting, LLC	Lobbyist Fee	X	-10,000.00	10,056,384.38
04/18/2024	Direct Dep	Ann Simpson		X	-600.00	10,055,784.38
04/18/2024	9-#426	State of FL, Depart. of...	March 202...	X	-20.13	10,055,764.25
04/18/2024	9-#430	EDU Center Sales	EDU SALE...	X	12.52	10,055,776.77
04/18/2024	9-#430	EDU Center Sales	EDU SALE...	X	27.41	10,055,804.18
04/19/2024	Bill.com	American Crossroads...	https://app...	X	-984.75	10,054,819.43
04/19/2024	Bill.com	Diane Spoden	https://app...	X	-525.00	10,054,294.43
04/19/2024	Bill.com	FPL - EOC DR-Main3...	https://app...	X	-1,585.65	10,052,708.78
04/19/2024	Bill.com	Comcast Business -P...	https://app...	X	-396.49	10,052,312.29
04/19/2024	Bill.com	Turner Ace Hardware ...	https://app...	X	-54.95	10,052,257.34
04/19/2024	Bill.com	CINTAS- 120 EOC- M...	https://app...	X	-502.65	10,051,754.69
04/19/2024	Bill.com	Cintas Fire Protection	https://app...	X	-617.98	10,051,136.71
04/19/2024	Bill.com	Hand Arendall Harris...	https://app...	X	-2,485.00	10,048,651.71
04/19/2024	Bill.com	St. John's County Tax...	https://app...	X	-9.40	10,048,642.31
04/19/2024	Bill.com	Xtreme IT, Inc.	https://app...	X	-190.00	10,048,452.31
04/19/2024	Bill.com	FPL - EOC DR - Rese...	https://app...	X	-1,963.93	10,046,488.38
04/19/2024	Bill.com	Sunbelt Rentals	https://app...	X	-2,681.50	10,043,806.88
04/19/2024	Bill.com	Turner Ace Hardware ...	https://app...	X	-269.29	10,043,537.59
04/19/2024	9-#435	Wells Fargo	Bill Manag...	X	12,266.59	10,055,804.18
04/19/2024	9-#435	Wells Fargo	Bill Manag...	X	-12,266.59	10,043,537.59
04/22/2024	8528	Aslyn Baringer Produ...			-900.00	10,042,637.59
04/22/2024	8529	Faye Goolrick		X	-3,825.00	10,038,812.59
04/24/2024	8530	NLINDAHL Design LLC			-10,073.33	10,028,739.26
04/24/2024	9-#434	EDU Center Sales	EDU SALE...	X	43.92	10,028,783.18
04/24/2024	9-#434	EDU Center Sales	EDU SALE...	X	69.98	10,028,853.16
04/24/2024	9-#441	Heather Keating	Edu Event,...	X	-66.37	10,028,786.79
04/24/2024	9-#441	Morgan Duett	Phoenix U...	X	-1,194.00	10,027,592.79
04/24/2024	Direct Dep	Elizabeth Riotto		X	-200.00	10,027,392.79
04/24/2024	Direct Dep	Katie Peters		X	-1,600.00	10,025,792.79
04/24/2024	Direct Dep	Sarah Shiell		X	-400.00	10,025,392.79
04/24/2024	9-#442	Travel Per Diem/ Rei...	Lee Count...	X	-638.00	10,024,754.79
04/25/2024	9-#428	Payroll	Taxes Wit...	X	-22,239.04	10,002,515.75
04/25/2024	9-#428	Payroll	Bank Acco...	X	-2,037.00	10,000,478.75
04/25/2024	9-#428	Payroll	Credit Union	X	-1,000.00	9,999,478.75
04/25/2024	9-#428	Payroll	Net Pay to ...	X	-64,966.41	9,934,512.34
04/25/2024	9-#429	MISC.	Refund: S...	X	1,610.00	9,936,122.34
04/25/2024	Direct Dep	Ann Simpson		X	-300.00	9,935,822.34
04/25/2024	Direct Dep	Mosquito Mate		X	-45.00	9,935,777.34
04/25/2024	9-#417	Florida Retirement Sy...	FRS April ...	X	-32,878.94	9,902,898.40
04/25/2024	9-#434	EDU Center Sales	EDU SALE...		2.40	9,902,900.80
04/25/2024	9-#434	EDU Center Sales	EDU SALE...	X	31.96	9,902,932.76
04/26/2024	Bill.com	Flowers by Shirley	https://app...	X	-79.95	9,902,852.81
04/26/2024	Bill.com	Cintas Fire Protection	https://app...	X	-200.00	9,902,652.81
04/26/2024	Bill.com	Florida Pest Control	https://app...	X	-94.74	9,902,558.07
04/26/2024	Bill.com	Augustine Alarm, Fire...	https://app...	X	-770.00	9,901,788.07
04/26/2024	Bill.com	Cintas Fire Protection	https://app...	X	-1,700.00	9,900,088.07
04/26/2024	Bill.com	Walmart Community	https://app...	X	-419.08	9,899,668.99
04/26/2024	Bill.com	Florida Janitor & Pape...	https://app...	X	-195.45	9,899,473.54
04/26/2024	Bill.com	Stephen Dobson, PhD	https://app...	X	-1,919.25	9,897,554.29
04/26/2024	Bill.com	St. Johns County Utilit...	https://app...	X	-400.77	9,897,153.52
04/26/2024	Bill.com	Hand Arendall Harris...	https://app...	X	-3,400.00	9,893,753.52
04/26/2024	Bill.com	COPYFAX	https://app...	X	-845.58	9,892,907.94
04/26/2024	Bill.com	Craft's Trophies & Aw...	https://app...	X	-36.00	9,892,871.94
04/26/2024	Bill.com	L.V. Hiers, Inc.	https://app...	X	-9,225.89	9,883,646.05
04/27/2024	9-#434	EDU Center Sales	EDU SALE...	X	0.00	9,883,646.05
04/27/2024	9-#434	EDU Center Sales	EDU SALE...	X	9.59	9,883,655.64
04/28/2024	9-#434	EDU Center Sales	EDU SALE...	X	0.00	9,883,655.64
04/28/2024	9-#434	EDU Center Sales	EDU SALE...	X	8.52	9,883,664.16

**Anastasia Mosquito Control District**  
**VOUCHERS (Electronic Bill Pay & Canceled Checks)**  
 From 04/01/24 through 04/30/24

Date	Num	Name	Memo	Clr	Amount	Balance
04/29/2024	9-#434	EDU Center Sales	EDU SALE...		18.88	9,883,683.04
04/29/2024	9-#434	EDU Center Sales	EDU SALE...	X	23.39	9,883,706.43
04/30/2024		Wells Fargo	Deposit	X	-11,966.25	9,871,740.18
04/30/2024		Wells Fargo		X	532,914.26	10,404,654.44
04/30/2024		Wells Fargo	Sweep, Fu...	X	4,456.61	10,409,111.05
04/30/2024	9-#444		Balance A...	X	-117.05	10,408,994.00
Total 110 · Wells Fargo Bank - Local - Other					41,373.48	10,408,994.00
Total 110 · Wells Fargo Bank - Local					41,373.48	1,484,615.68
<b>TOTAL</b>					<b>41,373.48</b>	<b>1,484,615.68</b>

4:10 PM

05/01/24

**Anastasia Mosquito Control District**  
**Reconciliation Summary**  
110 · Wells Fargo Bank - Local, Period Ending 04/30/2024

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	Apr 30, 24
Beginning Balance	1,500,000.00
Cleared Transactions	
Checks and Payments - 111 items	-641,729.88
Deposits and Credits - 59 items	641,729.88
<b>Total Cleared Transactions</b>	<b>_____</b>
<b>Cleared Balance</b>	<b>1,500,000.00</b>
Uncleared Transactions	
Checks and Payments - 4 items	-15,278.13
Deposits and Credits - 2 items	21.28
<b>Total Uncleared Transactions</b>	<b>_____</b>
<b>Register Balance as of 04/30/2024</b>	<b>1,484,743.15</b>
New Transactions	
Checks and Payments - 2 items	-418.60
<b>Total New Transactions</b>	<b>_____</b>
<b>Ending Balance</b>	<b>1,484,324.55</b>

## Anastasia Mosquito Control District Reconciliation Detail

110 · Wells Fargo Bank - Local, Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						1,500,000.00
<b>Cleared Transactions</b>						
<b>Checks and Payments - 111 items</b>						
Bill Pmt -Check	03/22/2024	8510	Lucky 9 Studios, LLC	X	-4,845.00	-4,845.00
Bill Pmt -Check	03/22/2024	8509	Faye Goolrick	X	-3,780.00	-8,625.00
Bill Pmt -Check	03/26/2024	8511	FDACS	X	-50.00	-8,675.00
Bill Pmt -Check	03/27/2024	8513	Epic Made	X	-3,000.00	-11,675.00
Bill Pmt -Check	03/27/2024	8514	Ann Simpson	X	-900.00	-12,575.00
Bill Pmt -Check	03/28/2024	8515	Artistic Contractors, ...	X	-41,855.00	-54,430.00
Bill Pmt -Check	03/28/2024	8516	Festhaus	X	-1,725.00	-56,155.00
Bill Pmt -Check	03/28/2024	8517	Jerry Stalvey's BBQ	X	-900.00	-57,055.00
General Journal	04/01/2024	9-#417	Florida Retirement S...	X	-32,133.68	-89,188.68
Bill Pmt -Check	04/02/2024	8518	Creative Graphic De...	X	-4,225.00	-93,413.68
General Journal	04/04/2024	Direct ...	Gina LeBlanc	X	-100.00	-93,513.68
General Journal	04/04/2024	Direct ...	Catherine Brandhorst	X	-100.00	-93,613.68
General Journal	04/04/2024	Direct ...	Gayle Gardner	X	-100.00	-93,713.68
General Journal	04/04/2024	Direct ...	Panagiota Becker	X	-100.00	-93,813.68
General Journal	04/04/2024	Direct ...	Martha Gleason	X	-100.00	-93,913.68
General Journal	04/05/2024	9-#421	Wells Fargo	X	-3,464.17	-97,377.85
Bill Pmt -Check	04/05/2024	Bill.com	Austin Autry Lawn C...	X	-1,208.33	-98,586.18
General Journal	04/05/2024	Direct ...	Ruide Xue	X	-530.20	-99,116.38
Bill Pmt -Check	04/05/2024	Bill.com	COMCAST TV-Inter...	X	-405.66	-99,522.04
Bill Pmt -Check	04/05/2024	Bill.com	FPL - EDU CENTER	X	-389.55	-99,911.59
Bill Pmt -Check	04/05/2024	Bill.com	WM Waste Manage...	X	-335.60	-100,247.19
Bill Pmt -Check	04/05/2024	8519	Diane Spoden	X	-288.00	-100,535.19
Bill Pmt -Check	04/05/2024	Bill.com	COPYFAX	X	-251.16	-100,786.35
Bill Pmt -Check	04/05/2024	Bill.com	Augustine Alarm, Fir...	X	-204.95	-100,991.30
Bill Pmt -Check	04/05/2024	Bill.com	Florida Janitor & Pa...	X	-204.45	-101,195.75
Bill Pmt -Check	04/05/2024	Bill.com	AFLAC	X	-171.12	-101,366.87
Bill Pmt -Check	04/05/2024	Bill.com	Sight & Sound Prod...	X	-140.00	-101,506.87
Bill Pmt -Check	04/05/2024	Bill.com	American Crossroad...	X	-90.00	-101,596.87
Bill Pmt -Check	04/05/2024	Bill.com	St. Johns County So...	X	-47.40	-101,644.27
Bill Pmt -Check	04/05/2024	Bill.com	Legal Shield	X	-15.95	-101,660.22
Bill Pmt -Check	04/08/2024	Phone...	Bank of America	X	-38,156.63	-139,816.85
Bill Pmt -Check	04/08/2024	8520	B & B Restaurant E...	X	-20,426.10	-160,242.95
Bill Pmt -Check	04/08/2024	WIRE	AG-NAV Inc.	X	-3,495.00	-163,737.95
Bill Pmt -Check	04/08/2024	8521	Ann Simpson	X	-270.00	-164,007.95
Bill Pmt -Check	04/09/2024	8525	Beck Ford Lincoln	X	-107,652.50	-271,660.45
Bill Pmt -Check	04/09/2024	8524	Shutterstock, Inc.	X	-6,000.00	-277,660.45
Bill Pmt -Check	04/09/2024	8523	n8 Creative Studios	X	-5,000.00	-282,660.45
General Journal	04/09/2024	9-#438	Panagiota Becker	X	-525.21	-283,185.66
Bill Pmt -Check	04/09/2024	8522	Craft's Trophies & A...	X	-480.00	-283,665.66
General Journal	04/09/2024	9-#437	Steven Smoleroff	X	-134.99	-283,800.65
General Journal	04/09/2024	9-#438	Steven Smoleroff	X	-38.97	-283,839.62
Bill Pmt -Check	04/10/2024	Direct ...	Katie Peters	X	-1,600.00	-285,439.62
Bill Pmt -Check	04/10/2024	Direct ...	Sarah Shiell	X	-300.00	-285,739.62
Bill Pmt -Check	04/10/2024	Direct ...	Elizabeth Riotto	X	-200.00	-285,939.62
Bill Pmt -Check	04/10/2024	ACH ...	Paypal	X	-1.99	-285,941.61
General Journal	04/11/2024	9-#420	Payroll	X	-68,194.82	-354,136.43
General Journal	04/11/2024	9-#420	Payroll	X	-23,446.68	-377,583.11
General Journal	04/11/2024	9-#427	Wells Fargo	X	-11,520.67	-389,103.78
Bill Pmt -Check	04/11/2024	Bill.com	The Home Depot	X	-4,479.37	-393,583.15
Bill Pmt -Check	04/11/2024	Bill.com	Clarke Mosquito Pro...	X	-2,369.36	-395,952.51
Bill Pmt -Check	04/11/2024	Bill.com	United Concordia	X	-2,183.60	-398,136.11
General Journal	04/11/2024	9-#420	Payroll	X	-2,112.00	-400,248.11
General Journal	04/11/2024	9-#420	Payroll	X	-1,500.00	-401,748.11
Bill Pmt -Check	04/11/2024	Bill.com	Feedin' Time	X	-919.60	-402,667.71
Bill Pmt -Check	04/11/2024	Bill.com	A/C Designs	X	-706.65	-403,374.36
Bill Pmt -Check	04/11/2024	Bill.com	Augustine Alarm, Fir...	X	-274.00	-403,648.36
Bill Pmt -Check	04/11/2024	Bill.com	Craft's Trophies & A...	X	-209.70	-403,858.06
Bill Pmt -Check	04/11/2024	Bill.com	Advance Auto Parts	X	-148.89	-404,006.95
Bill Pmt -Check	04/11/2024	Bill.com	Craft's Trophies & A...	X	-147.00	-404,153.95
Bill Pmt -Check	04/11/2024	Bill.com	Craft's Trophies & A...	X	-82.50	-404,236.45
General Journal	04/15/2024	9-#422	Steven Peper	X	-401.05	-404,637.50
Bill Pmt -Check	04/17/2024	8526	Artistic Contractors, ...	X	-22,150.00	-426,787.50
Bill Pmt -Check	04/17/2024	Phone...	Bank of America	X	-10,529.30	-437,316.80
Bill Pmt -Check	04/17/2024	8527	Epic Made	X	-4,000.00	-441,316.80
General Journal	04/17/2024	9-#440	Neoh Kok Boon	X	-2,500.00	-443,816.80
Bill Pmt -Check	04/18/2024	Direct ...	Leath Consulting, LLC	X	-10,000.00	-453,816.80
Bill Pmt -Check	04/18/2024	Direct ...	Ann Simpson	X	-600.00	-454,416.80
General Journal	04/18/2024	9-#426	State of FL, Depart. ...	X	-20.13	-454,436.93
General Journal	04/19/2024	9-#435	Wells Fargo	X	-12,266.59	-466,703.52

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	04/19/2024	Bill.com	Sunbelt Rentals	X	-2,681.50	-469,385.02
Bill Pmt -Check	04/19/2024	Bill.com	Hand Arendall Harri...	X	-2,485.00	-471,870.02
Bill Pmt -Check	04/19/2024	Bill.com	FPL - EOC DR - Re...	X	-1,963.93	-473,833.95
Bill Pmt -Check	04/19/2024	Bill.com	FPL - EOC DR-Main...	X	-1,585.65	-475,419.60
Bill Pmt -Check	04/19/2024	Bill.com	American Crossroad...	X	-984.75	-476,404.35
Bill Pmt -Check	04/19/2024	Bill.com	Cintas Fire Protection	X	-617.98	-477,022.33
Bill Pmt -Check	04/19/2024	Bill.com	Diane Spoden	X	-525.00	-477,547.33
Bill Pmt -Check	04/19/2024	Bill.com	CINTAS- 120 EOC- ...	X	-502.65	-478,049.98
Bill Pmt -Check	04/19/2024	Bill.com	Comcast Business -...	X	-396.49	-478,446.47
Bill Pmt -Check	04/19/2024	Bill.com	Turner Ace Hardwar...	X	-269.29	-478,715.76
Bill Pmt -Check	04/19/2024	Bill.com	Xtreme IT, Inc.	X	-190.00	-478,905.76
Bill Pmt -Check	04/19/2024	Bill.com	Turner Ace Hardwar...	X	-54.95	-478,960.71
Bill Pmt -Check	04/19/2024	Bill.com	St. John's County T...	X	-9.40	-478,970.11
Bill Pmt -Check	04/22/2024	8529	Faye Goolrick	X	-3,825.00	-482,795.11
Bill Pmt -Check	04/24/2024	Direct ...	Katie Peters	X	-1,600.00	-484,395.11
General Journal	04/24/2024	9-#441	Morgan Duett	X	-1,194.00	-485,589.11
General Journal	04/24/2024	9-#442	Travel Per Diem/ Re...	X	-638.00	-486,227.11
Bill Pmt -Check	04/24/2024	Direct ...	Sarah Shiell	X	-400.00	-486,627.11
Bill Pmt -Check	04/24/2024	Direct ...	Elizabeth Riotto	X	-200.00	-486,827.11
General Journal	04/24/2024	9-#441	Heather Keating	X	-66.37	-486,893.48
General Journal	04/25/2024	9-#428	Payroll	X	-64,966.41	-551,859.89
General Journal	04/25/2024	9-#417	Florida Retirement S...	X	-32,878.94	-584,738.83
General Journal	04/25/2024	9-#428	Payroll	X	-22,239.04	-606,977.87
General Journal	04/25/2024	9-#428	Payroll	X	-2,037.00	-609,014.87
General Journal	04/25/2024	9-#428	Payroll	X	-1,000.00	-610,014.87
Bill Pmt -Check	04/25/2024	Direct ...	Ann Simpson	X	-300.00	-610,314.87
Bill Pmt -Check	04/25/2024	Direct ...	Mosquito Mate	X	-45.00	-610,359.87
Bill Pmt -Check	04/26/2024	Bill.com	L.V. Hiers, Inc.	X	-9,225.89	-619,585.76
Bill Pmt -Check	04/26/2024	Bill.com	Hand Arendall Harri...	X	-3,400.00	-622,985.76
Bill Pmt -Check	04/26/2024	Bill.com	Stephen Dobson, PhD	X	-1,919.25	-624,905.01
Bill Pmt -Check	04/26/2024	Bill.com	Cintas Fire Protection	X	-1,700.00	-626,605.01
Bill Pmt -Check	04/26/2024	Bill.com	COPYFAX	X	-845.58	-627,450.59
Bill Pmt -Check	04/26/2024	Bill.com	Augustine Alarm, Fir...	X	-770.00	-628,220.59
Bill Pmt -Check	04/26/2024	Bill.com	Walmart Community	X	-419.08	-628,639.67
Bill Pmt -Check	04/26/2024	Bill.com	St. Johns County Uti...	X	-400.77	-629,040.44
Bill Pmt -Check	04/26/2024	Bill.com	Cintas Fire Protection	X	-200.00	-629,240.44
Bill Pmt -Check	04/26/2024	Bill.com	Florida Janitor & Pa...	X	-195.45	-629,435.89
Bill Pmt -Check	04/26/2024	Bill.com	Florida Pest Control	X	-94.74	-629,530.63
Bill Pmt -Check	04/26/2024	Bill.com	Flowers by Shirley	X	-79.95	-629,610.58
Bill Pmt -Check	04/26/2024	Bill.com	Craft's Trophies & A...	X	-36.00	-629,646.58
Deposit	04/30/2024		Wells Fargo	X	-11,966.25	-641,612.83
General Journal	04/30/2024	9-#444		X	-117.05	-641,729.88
Total Checks and Payments					-641,729.88	-641,729.88
<b>Deposits and Credits - 59 items</b>						
General Journal	03/29/2024	BANK...	EDU Center Sales	X		
General Journal	03/29/2024	BANK...	EDU Center Sales	X	29.00	29.00
General Journal	03/29/2024	Direct ...	Catherine Brandhorst	X	100.00	129.00
General Journal	03/30/2024	BANK...	EDU Center Sales	X	19.70	148.70
General Journal	03/30/2024	BANK...	EDU Center Sales	X	38.30	187.00
General Journal	03/30/2024	BANK...	Workshop reimb	X	240.00	427.00
General Journal	04/01/2024	9-#435	Wells Fargo	X	25,014.23	25,441.23
General Journal	04/03/2024	BANK...	EDU Center Sales	X		25,441.23
General Journal	04/03/2024	BANK...	EDU Center Sales	X	55.86	25,497.09
General Journal	04/04/2024	BANK...	EDU Center Sales	X		25,497.09
General Journal	04/04/2024	BANK...	EDU Center Sales	X	6.13	25,503.22
General Journal	04/05/2024	BANK...	EDU Center Sales	X	22.10	25,525.32
General Journal	04/05/2024	BANK...	EDU Center Sales	X	31.95	25,557.27
General Journal	04/05/2024	9-#421	Wells Fargo	X	3,464.17	29,021.44
General Journal	04/06/2024	Direct ...	MISC.	X	17,475.39	46,496.83
General Journal	04/07/2024	BANK...	EDU Center Sales	X		46,496.83
General Journal	04/07/2024	BANK...	EDU Center Sales	X	33.80	46,530.63
General Journal	04/08/2024	BANK...	EDU Center Sales	X		46,530.63
General Journal	04/08/2024	BANK...	EDU Center Sales	X	2.40	46,533.03
General Journal	04/08/2024	9-#436	Workshop reimb	X	232.33	46,765.36
General Journal	04/08/2024	Direct ...	Dorm Rental	X	400.00	47,165.36
General Journal	04/10/2024	9-#424	EDU Center Sales	X		47,165.36
General Journal	04/10/2024	9-#424	EDU Center Sales	X	68.67	47,234.03
General Journal	04/10/2024	9-#419	Dennis Hollingsworth	X	11,365.81	58,599.84
General Journal	04/11/2024	9-#427	Wells Fargo	X	11,520.67	70,120.51
General Journal	04/13/2024	9-#425	EDU Center Sales	X		70,120.51
General Journal	04/13/2024	9-#425	EDU Center Sales	X	10.12	70,130.63

Type	Date	Num	Name	Clr	Amount	Balance
General Journal	04/14/2024	9-#425	EDU Center Sales	X		70,130.63
General Journal	04/14/2024	9-#425	EDU Center Sales	X	28.18	70,158.81
General Journal	04/15/2024	9-#426	Compass Group Inc.	X	2.66	70,161.47
General Journal	04/15/2024	9-#423	Genhsy Monzon	X	552.13	70,713.60
General Journal	04/15/2024	9-#426	Compass Group Inc.	X	17,542.23	88,255.83
General Journal	04/16/2024	9-#425	EDU Center Sales	X		88,255.83
General Journal	04/16/2024	9-#425	EDU Center Sales	X	1.33	88,257.16
General Journal	04/17/2024	9-#425	EDU Center Sales	X		88,257.16
General Journal	04/17/2024	9-#425	EDU Center Sales	X	14.89	88,272.05
General Journal	04/17/2024	9-#419	Dennis Hollingsworth	X	1,933.82	90,205.87
General Journal	04/18/2024	9-#430	EDU Center Sales	X	12.52	90,218.39
General Journal	04/18/2024	9-#430	EDU Center Sales	X	27.41	90,245.80
General Journal	04/19/2024	9-#431	EDU Center Sales	X		90,245.80
General Journal	04/19/2024	9-#431	EDU Center Sales	X	11.99	90,257.79
General Journal	04/19/2024	9-#435	Wells Fargo	X	12,266.59	102,524.38
General Journal	04/20/2024	9-#432	EDU Center Sales	X		102,524.38
General Journal	04/20/2024	9-#432	EDU Center Sales	X	30.08	102,554.46
General Journal	04/21/2024	9-#433	EDU Center Sales	X		102,554.46
General Journal	04/21/2024	9-#433	EDU Center Sales	X	7.19	102,561.65
General Journal	04/24/2024	9-#434	EDU Center Sales	X	43.92	102,605.57
General Journal	04/24/2024	9-#434	EDU Center Sales	X	69.98	102,675.55
General Journal	04/25/2024	9-#434	EDU Center Sales	X	31.96	102,707.51
General Journal	04/25/2024	9-#429	MISC.	X	1,610.00	104,317.51
General Journal	04/27/2024	9-#434	EDU Center Sales	X		104,317.51
General Journal	04/27/2024	9-#434	EDU Center Sales	X	9.59	104,327.10
General Journal	04/28/2024	9-#434	EDU Center Sales	X		104,327.10
General Journal	04/28/2024	9-#434	EDU Center Sales	X	8.52	104,335.62
General Journal	04/29/2024	9-#434	EDU Center Sales	X	23.39	104,359.01
Check	04/30/2024		Wells Fargo	X	4,456.61	108,815.62
Check	04/30/2024		Wells Fargo	X	532,914.26	641,729.88
General Journal	05/02/2024	9-#443	Payroll	X		641,729.88
General Journal	05/02/2024	9-#443	Payroll	X		641,729.88
Total Deposits and Credits					641,729.88	641,729.88
Total Cleared Transactions						
Cleared Balance						1,500,000.00
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 4 items</b>						
Bill Pmt -Check	03/27/2024	8512	Florence Fouque		-129.80	-129.80
Bill Pmt -Check	04/04/2024	8531	Creative Graphic De...		-4,175.00	-4,304.80
Bill Pmt -Check	04/22/2024	8528	Aslyn Baringer Prod...		-900.00	-5,204.80
Bill Pmt -Check	04/24/2024	8530	NLINDAHL Design L...		-10,073.33	-15,278.13
Total Checks and Payments					-15,278.13	-15,278.13
<b>Deposits and Credits - 2 items</b>						
General Journal	04/25/2024	9-#434	EDU Center Sales		2.40	2.40
General Journal	04/29/2024	9-#434	EDU Center Sales		18.88	21.28
Total Deposits and Credits					21.28	21.28
Total Uncleared Transactions					-15,256.85	-15,256.85
Register Balance as of 04/30/2024					-15,256.85	1,484,743.15
<b>New Transactions</b>						
<b>Checks and Payments - 2 items</b>						
General Journal	05/02/2024	9-#443	Payroll		-357.40	-357.40
General Journal	05/02/2024	9-#443	Payroll		-61.20	-418.60
Total Checks and Payments					-418.60	-418.60
Total New Transactions					-418.60	-418.60
<b>Ending Balance</b>					<b>-15,675.45</b>	<b>1,484,324.55</b>

**Anastasia Mosquito Control District**  
**Reconciliation Summary**  
**111 · Wells Fargo- Sweep Account, Period Ending 04/30/2024**

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	<u>Apr 30, 24</u>
Beginning Balance	5,738,330.40
Cleared Transactions	
Checks and Payments - 2 items	-632,095.96
Deposits and Credits - 2 items	16,746.07
Total Cleared Transactions	<u>-615,349.89</u>
Cleared Balance	<u>5,122,980.51</u>
Uncleared Transactions	
Checks and Payments - 1 item	<u>-4,456.61</u>
Total Uncleared Transactions	<u>-4,456.61</u>
Register Balance as of 04/30/2024	<u>5,118,523.90</u>
Ending Balance	<u>5,118,523.90</u>

## Anastasia Mosquito Control District Reconciliation Detail

111 · Wells Fargo- Sweep Account, Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						5,738,330.40
<b>Cleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Check	03/29/2024		Wells Fargo	X	-99,181.70	-99,181.70
Check	04/30/2024		Wells Fargo	X	-532,914.26	-632,095.96
Total Checks and Payments					-632,095.96	-632,095.96
<b>Deposits and Credits - 2 items</b>						
Deposit	03/29/2024		Wells Fargo	X	4,779.82	4,779.82
Deposit	04/30/2024		Wells Fargo	X	11,966.25	16,746.07
Total Deposits and Credits					16,746.07	16,746.07
Total Cleared Transactions					-615,349.89	-615,349.89
Cleared Balance					-615,349.89	5,122,980.51
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Check	04/30/2024		Wells Fargo		-4,456.61	-4,456.61
Total Checks and Payments					-4,456.61	-4,456.61
Total Uncleared Transactions					-4,456.61	-4,456.61
Register Balance as of 04/30/2024					-619,806.50	5,118,523.90
<b>Ending Balance</b>					<b>-619,806.50</b>	<b>5,118,523.90</b>





STAGECOACH SWEEP

WELLS FARGO BANK, N.A.
P.O. BOX 63020
SAN FRANCISCO, CA 94163

ANASTASIA MOSQUITO DISTRICT OF
ST JOHNS COUNTY
LOCAL FUND
120 EOC DR
SAINT AUGUSTINE FL 32092-0927

Account Number - DDA
2330018000016

THIS STATEMENT COVERS 04/01/2024 THROUGH 04/30/2024

FOR QUESTIONS, PLEASE CALL YOUR CUSTOMER SERVICE OFFICER OR CUSTOMER CARE FOR
BUSINESS (CC4B) SERVICE OFFICE AT 1-800-AT-WELLS (1-800-289-3557).

ALLSPRING GOVERNMENT FUND INST CLS

FUND SUMMARY

Dividends Earned YTD
Federal Withholding YTD
7-Day Simple Yield
Federal Withholding

91,494.69
.00
5.16774 %
.00

Beginning Balance 5,738,330.40
Shares Purchased 16,746.07 +
Shares Redeemed 632,095.96 -
Ending Balance 5,122,980.51

Prior Month Dividends Paid to Checking 25,014.23
Dividends Earned in Current Month 22,938.50
Funds Pending Redemption 4,456.61

Transaction Detail

Table with columns: Date, Description, Amount. Lists transactions from 4-01-2024 to 4-30-2024 including Beginning Balance, Sweep Funds Return To DDA, and Next Day Sweep Purchase.

Daily Balance Information

Date Investment Balance Annualized Fund Yield Daily Dividend Factor Daily Accrual

\* (4,456.61) Bank Bal.
= 5,118,523.90 Register Balance

**Anastasia Mosquito Control District**  
**Reconciliation Summary**  
115 · SBA, Period Ending 04/30/2024

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	<u>Apr 30, 24</u>
Beginning Balance	5,798,626.49
· Cleared Transactions	
Deposits and Credits - 1 item	<u>26,313.83</u>
Total Cleared Transactions	<u>26,313.83</u>
Cleared Balance	<u><u>5,824,940.32</u></u>
Register Balance as of 04/30/2024	5,824,940.32
Ending Balance	5,824,940.32

Anastasia Mosquito Control District

Reconciliation Detail

115 · SBA, Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						5,798,626.49
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	04/30/2024			X	26,313.83	26,313.83
<b>Total Deposits and Credits</b>					26,313.83	26,313.83
<b>Total Cleared Transactions</b>					26,313.83	26,313.83
<b>Cleared Balance</b>					26,313.83	5,824,940.32
Register Balance as of 04/30/2024					26,313.83	5,824,940.32
<b>Ending Balance</b>					<b>26,313.83</b>	<b>5,824,940.32</b>



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

**AGENCY ACCOUNT 101071  
04/01/2024 - 04/30/2024**

Page 1 of 1

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

Participant Return 04/30/2024 : 5.52 %

Date	Transaction Type	Description	Amount	Balance
04/01/2024	BEGINNING BALANCE			5,798,626.49
04/30/2024	EARNED INCOME	INTEREST	26,313.83	5,824,940.32
	Totals:		26,313.83	5,824,940.32

4:22 PM

05/01/24

**Anastasia Mosquito Control District**  
**Reconciliation Summary**  
112 · Bank of America, Period Ending 04/30/2024

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	<u>Apr 30, 24</u>
Beginning Balance	264,025.51
Cleared Transactions	
Checks and Payments - 6 items	-51,647.61
Deposits and Credits - 1 item	1,300.00
Total Cleared Transactions	<u>-50,347.61</u>
Cleared Balance	<u><u>213,677.90</u></u>
Register Balance as of 04/30/2024	213,677.90
Ending Balance	213,677.90

## Anastasia Mosquito Control District Reconciliation Detail 112 - Bank of America, Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						264,025.51
<b>Cleared Transactions</b>						
<b>Checks and Payments - 6 items</b>						
Bill Pmt -Check	04/12/2024	Direct ...	Nationwide Retirem...	X	-2,435.00	-2,435.00
Bill Pmt -Check	04/15/2024	ACH ...	UHS Premium Billing	X	-256.76	-2,691.76
Check	04/15/2024		Bank of America	X	-233.13	-2,924.89
Bill Pmt -Check	04/22/2024	Phone...	Blue Cross Blue Shi...	X	-45,880.61	-48,805.50
Bill Pmt -Check	04/25/2024	E-Pay	Nationwide Retirem...	X	-2,435.00	-51,240.50
Bill Pmt -Check	04/25/2024	E-Pay	Guardian	X	-407.11	-51,647.61
Total Checks and Payments					-51,647.61	-51,647.61
<b>Deposits and Credits - 1 item</b>						
Deposit	04/24/2024		Bank of America	X	1,300.00	1,300.00
Total Deposits and Credits					1,300.00	1,300.00
Total Cleared Transactions					-50,347.61	-50,347.61
Cleared Balance					-50,347.61	213,677.90
Register Balance as of 04/30/2024					-50,347.61	213,677.90
<b>Ending Balance</b>					<b>-50,347.61</b>	<b>213,677.90</b>



P.O. Box 15284  
Wilmington, DE 19850

ANASTASIA MOSQUITO CONTROL DISTRICT OF  
ST. JOHNS COUNTY  
LOCAL GOVERNMENT  
120 EOC DR  
ST AUGUSTINE, FL 32092-0927

**Customer service information**

- Customer service: 1.888.400.9009
- bankofamerica.com
- Bank of America, N.A.  
P.O. Box 25118  
Tampa, Florida 33622-5118

## Your Full Analysis Business Checking

for April 1, 2024 to April 30, 2024

Account number: 8981 0275 2170

**ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY LOCAL GOVERNMENT**

### Account summary

Beginning balance on April 1, 2024	\$264,025.51
Deposits and other credits	1,300.00
Withdrawals and other debits	-51,414.48
Checks	-0.00
Service fees	-233.13
<b>Ending balance on April 30, 2024</b>	<b>\$213,677.90</b>

# of deposits/credits: 1  
 # of withdrawals/debits: 7  
 # of days in cycle: 30  
 Average ledger balance: \$249,784.99







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

Submit to:  
Mosquito Control Program  
3125 Conner Blvd, Suite E  
Tallahassee, FL 32399-1650

**ARTHROPOD CONTROL BUDGET AMENDMENT**

NICOLE "NIKKI"  
FRIED

Rule 5E-13.027, F.A.C.  
Telephone: (850) 617-7911; Fax (850) 617-7939

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

Amendment No. **2024-07**

Fiscal Year: **2023-2024**

Date: **5/9/2024**

Amending: Local Funds  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
\$ 16,916,189.52	\$ 7,313,339.19	\$ 16,916,189.52	\$ 140,000.00	\$ 86,484.81	\$ 16,969,704.71

NAME SOURCE OF INCREASE: (Explain Decrease)

**BUDGETED RECEIPTS**

ACCT NO	Description	Present Budget	Increase Request	Decrease Request	Revised Budget
311	Ad Valorem (Current/Delinquent)	\$ 8,160,303.00	\$ -	\$ -	\$ 8,160,303.00
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ 161,050.00	\$ -	\$ -	\$ 161,050.00
361	Interest Earnings	\$ 216,923.55	\$ 51,328.06	\$ -	\$ 268,251.61
364	Equipment and/or Other Sales	\$ -	\$ -	\$ -	\$ -
369	Misc./Refunds (prior yr expenditures)	\$ 137,986.78	\$ 1,465.93	\$ -	\$ 139,452.71
380	Other Sources	\$ -	\$ 721.20	\$ -	\$ 721.20
389	Loans	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		\$ 8,676,263.33	\$ 53,515.19	\$ -	\$ 8,729,778.52
Beginning Fund Balance		\$ 8,239,926.19	\$ -	\$ -	\$ 8,239,926.19
<b>Total Budgetary Receipts &amp; Balances</b>		\$ 16,916,189.52	\$ 53,515.19	\$ -	\$ 16,969,704.71

**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	\$ 2,648,762.35	\$ -	\$ -	\$ 2,648,762.35
20	Personal Service Benefits	\$ 1,353,492.58	\$ -	\$ -	\$ 1,353,492.58
30	Operating Expense	\$ 649,761.94	\$ -	\$ -	\$ 649,761.94
40	Travel & Per Diem	\$ 61,293.00	\$ -	\$ -	\$ 61,293.00
41	Communication Services	\$ 25,904.00	\$ -	\$ -	\$ 25,904.00
42	Freight Services	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00
43	Utility Service	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00
44	Rentals & Leases	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
45	Insurance	\$ 344,592.00	\$ -	\$ -	\$ 344,592.00
46	Repairs & Maintenance	\$ 200,950.00	\$ -	\$ -	\$ 200,950.00
47	Printing and Binding	\$ 500.00	\$ -	\$ -	\$ 500.00
48	Promotional Activities	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
49	Other Charges	\$ 12,478.87	\$ -	\$ -	\$ 12,478.87
51	Office Supplies	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
52.1	Gasoline/Oil/Lube	\$ 143,280.00	\$ -	\$ -	\$ 143,280.00
52.2	Chemicals	\$ 754,830.00	\$ -	\$ -	\$ 754,830.00
52.3	Protective Clothing	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
52.4	Misc. Supplies	\$ 179,961.00	\$ -	\$ -	\$ 179,961.00
52.5	Tools & Implements	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
54	Publications & Dues	\$ 31,440.00	\$ -	\$ -	\$ 31,440.00
55	Training	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00
60	Capital Outlay	\$ 2,144,561.59	\$ 140,000.00	\$ -	\$ 2,284,561.59
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 895,043.00	\$ -	\$ 86,484.81	\$ 808,558.19
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGET AND CHARGES</b>		\$ 9,602,850.33	\$ 140,000.00	\$ 86,484.81	\$ 9,656,365.52
0.001	Reserves - Future Capital Outlay	\$ 5,498,314.19	\$ -	\$ -	\$ 5,498,314.19
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ 1,685,025.00	\$ -	\$ -	\$ 1,685,025.00
0.004	Reserves - Sick and Annual Leave	\$ 130,000.00	\$ -	\$ -	\$ 130,000.00
<b>TOTAL RESERVES</b>		\$ 7,313,339.19	\$ -	\$ -	\$ 7,313,339.19
<b>TOTAL BUDGETARY EXPENDITURES and BALANCES</b>		\$ 16,916,189.52	\$ 140,000.00	\$ 86,484.81	\$ 16,969,704.71
<b>ENDING FUND BALANCE</b>		\$ -	\$ (86,484.81)	\$ (86,484.81)	\$ -

APPROVED: \_\_\_\_\_  
Chairman of the Board, or Clerk of Circuit Court

DATE \_\_\_\_\_

APPROVED: \_\_\_\_\_  
Mosquito Control Program

DATE \_\_\_\_\_

COMPUTATIONS

**LOCAL FUND**

**Balance of Sources and Uses of Funds** (Additional Revenues, above budget, matched to Expenditures)

I) Receipts:

Revenue: Interest Earnings	51,328.06
Revenue: Misc.	1,465.93
Revenue: DVEC Sales	721.20

**\$ 53,515.19**

II) Expenditures:

Capital Outlay: SIT Cold Room Addition (as Approved 04/11/24) Allocated Portion from Uses	(53,515.19)
Budget Amendment (Net Effect)	<u>-</u>

**Regular Budget Amendement**

Capital Outlay: SIT Cold Room Addition (as Approved 04/11/24) Allocation remaining from Contingenc \$ 86,484.81

**TOTAL REGULAR BUDGET AMENDMENT** **\$86,484.81**

**Total Increase in Capital Outlay: Cold Room** **\$ 140,000.00**

ANASTASIA MOSQUITO CONTROL DISTRICT OF ST. JOHNS COUNTY  
FISCAL YEAR ENDING SEPTEMBER 30, 2022

LOCAL FUND BUDGET AMENDMENT NUMBER 2024-07

PAGE 1 OF 1

BUDGET JOURNAL ENTRIES:

Dr) CAPITAL OUTLAY: SIT Cold Room Addition	140,000.00	
Cr) REVENUE: Interest Earnings		\$ 51,328.06
REVENUE: Misc.		\$ 1,465.93
REVENUE: DVEC Sales		\$ 721.20
CONTINGENCY		\$ 86,484.81
	<b>\$ 140,000.00</b>	<b>\$ 140,000.00</b>

# New Business

#1

# 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](http://www.amcdsjc.org)



## BOARD OF COMMISSIONERS

Gayle Gardner, Chairperson

Martha Gleason, Vice Chairperson

Trish Becker, Commissioner

Gina LeBlanc, Secretary/Treasurer

Catherina Brandhorst, Commissioner

## DISTRICT DIRECTOR

Dr. Rui-De Xue



May 1, 2024

FROM: Dr. Rui-De Xue, Director

RE: Discussion and Approval of the request for an increase in full-time employees from 32 to 35 for FY24/25

---

Due to the increases in population and service requests in St. Johns County and increased programs at AMCD, the Board of Commissioners approved hiring 5 full-time employees from October 2022 (from 27 to 32, attached minutes). Due to the fast increases in the past 2 years and the DVEC & SIT programs, I would like to request that the Board of Commissioners approve increasing 3 more full-time employees (technicians) from 32 to 35 for the FY24/25 budget. Thanks for your support.

## May 5 at 5:pm, 2022 Board meeting minutes

### Item 2: Discussion and Approval of Manpower Numbers for FY 22/23 Budget

*Dr. Rui-De Xue*

- Dr. Xue recommends that the Board approve increasing the number of full-time employees from 27 to 32 for the budget FY 22/23. This recommendation is based on population growth in Saint Johns County, an increase in service requests, and the completion of the SIT building and education center.

#### **A. A motion was made to approve the hire of up to five additional full-time employees**

*~ Commissioner Moeller requested to amend the motion "to approve the hire of five additional full-time employees," made by Commissioner LeBlanc, and change it to say "to approve up to five additional full-time employees." Commissioner LeBlanc amended her motion.*

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

# 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](http://www.amcdsjc.org)

## MEMO 2024

### BOARD OF COMMISSIONERS:

*Gayle Gardner, Chairperson*

*Martha Gleason, Vice-Chairperson*

*Gina LeBlanc, Secretary/Treasurer*

*Catherine Brandhorst, Commissioner*

*Trish Becker, Commissioner*



### DISTRICT DIRECTOR:

*Dr. Rui-De Xue*

TO: Board of Commissioners

FROM: Dr. Rui-De Xue, Director,

DATE: May 9, 2024

RE: Discussion and Approval for the Expenditures of the DVEC following the Original Scope of Work and the bid approval of the dehumidifier system, a New Scope of Work for the DVEC

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On Feb 10, 2022, the DVEC contract was modified with the Compass Group. The Compass group finished the building construction and gave \$63,000.00 back to AMCD for all inside design and display which was about a \$600K-\$1 million project. Business Manager Mr. Richard Weaver was designated to be in charge of the rest of the work (the minutes are attached), not a general contractor. Due to the contract changes, pandemic, inflation, the shortages of skilled and specific artists, experienced laborers, and supply and shipping issues, the cost has increased and the project has been delayed over the past couple of years. Currently, about 85% of the original scope of work (interior design and display) has been done. We want to speed up and finish the project by the end of September 2024. Base on the cost estimate to complete and finish the project, we need about \$310,000 for the original scope of work. **I would like to request the Board to authorize staff to spend under \$310,000 (attached) to finish the DVEC's original scope of work by the end of September 2024.**

The high humidity inside the DVEC building had a moderate impact/damage to the insect specimen. This is a new scope of work. Staff did a bid and several company picked up the bidding, and only one company submitted a bid at \$ 46,571.00 following the purchase policy, **I would like to request the Board to award the work to Climate Innovations Heating and Air at \$46,571.00 to resolve the humidity problem as soon as possible.**



**LLW**

**LEWIS  
LONGMAN  
WALKER**

Attorneys at Law  
llw-law.com

Repy to Jacksonville

March 21, 2022

Mr. Ron Flick  
Compass Group  
961687 Gateway Blvd. Suite 201M  
Amelia Island, FL 32034

Re: Project 2221-AMCD Disease Vector Education Center  
Change Order #024

Dear Mr. Flick:

In accordance with the agreement reached in February between Compass Group and the Anastasia Mosquito Control District (AMCD) concerning your Change Order #024, dealing with removal of certain media items previously included in the contract, please find the following items attached to this letter:

- The Change Order document (note—this is the version of the document printed by you on February 24, 2022).
- The spread sheet document, which you annotated on March 14, 2022, that identifies those elements of the work included in the contract that is being deleted from the contract through Change Order #024 (hereinafter "Spreadsheet")

The Change Order has been approved by the AMCD Board and will be executed by Mr. Weaver. Upon your approval of this package Mr. Weaver is prepared to execute the change order. My understanding based on my conversations with you is that Compass does not object to AMCD hiring any of the design consultants presently or previously under contract to Compass for design elements of the project, subject to the provisions of the existing contract. Further, it is my understanding, to the extend Compass has not already done so, that it will provide and/or return to AMCD materials, property or items related to Change Order #024, including posters, micron photo thumb drives, all saltmarsh and swamp photos and any other relevant files. Compass will keep the Drop Box folder for this project open for use by Compass and AMCD and each of their vendors through the Final Completion of the project. Procure will be maintained by Compass Group in accordance with the terms and conditions provided in Article 4.6.1 of the Contract, Documents in Electronic form.

✓ If the above is consistent with your understanding, and you will acknowledge that that is the case by return correspondence (email or letter at your preference), Mr. Weaver will execute the Change Order and this issue will be resolved.

**JACKSONVILLE**

245 Riverside Ave.  
Suite 510  
Jacksonville, FL 32202  
T: 904.353.6410  
F: 904.353.7619

**ST. PETERSBURG**

100 Second Ave. South  
Suite 501-S  
St. Petersburg, FL 33701  
T: 727.245.0820  
F: 727.290.4057

**TALLAHASSEE**

315 South Calhoun St.  
Suite 830  
Tallahassee, FL 32301  
T: 850.222.5702  
F: 850.224.9242

**TAMPA**

301 West Platt St.  
Suite 364  
Tampa, FL 33606  
T: 813.775.2331

**WEST PALM BEACH**

360 South Rosemary Ave.  
Suite 1100  
West Palm Beach, FL 33401  
T: 561.640.0820  
F: 561.640.8202



Feb 10, 2022

that was a fixed item. Commissioner Becker asked about bathroom signs, Mr. Mathewson responded that for a certificate of occupancy he has to have those signs, Commissioner Becker continued asking if the cracker house will still be built by Compass, Mr. Mathewson replied that that is actual construction. Chairperson asked the Board if there were any other questions and asked for a second. Commissioner Becker seconded. Chairperson Moeller called the question

A. A motion was made "Allow staff to negotiate and attorney to review a detailed version of the Compass Change Order #024 removing most media from scope for a reduction in the Compass contract of \$63,431.48"

- o Motioned by: Chairperson Jeanne Moeller
- o Seconded by: Commissioner Trish Becker
- o VOTE: Accepted unanimously by all commissioner's present

**MOTION PASSED UNANIMOUSLY**

- Chairperson Moeller read the second motion, "Allow AMCD staff to hire the necessary contractors to complete the scope of work removed from the Compass contract". Commissioner Becker asked if this was so the staff can put out and RFP, Chairperson Moeller said it would be an RFQ and asked Mr. Weaver if it would be an RFQ. Mr. Weaver said staff would put out RFQ's, he felt this was okey and pointed that the Board made policy and can do what it wants, he said the plan was to do a request for quotes and chose the lowest qualified contractor and then asked Mr. Flowers if that was okey. Mr. Flowers responded that that would satisfy procurement requirements. Chairperson Moeller said that the Board has the right to hire whoever it wants and do not have to go with the lowest bid and that is in Chapter 388, she then called for a second. Commissioner LeBlanc seconded the motion, Chairperson Moeller called the question

B. A motion was made "Allow AMCD staff to hire the necessary contractors to complete the scope of work removed from the Compass contract"

- o Motioned by: Chairperson Jeanne Moeller
- o Seconded by: Commissioner Gina LeBlanc
- o VOTE: Accepted unanimously by all commissioner's present

**MOTION PASSED UNANIMOUSLY**

#### REPORTS:

1. **Director** ~ Dr. Xue reported: Employees attended the DODD short course, employees volunteering for the AMCA meeting, the DC legislation meeting will be in middle of Maury. Chairperson asked Dr. Xue now that Doug Carlson has retired who is in charge of DC team? Dr. Xue replied Chris Lesser.
2. **Attorney** ~ Mr. Flowers; No report this month.

#### COMMISSIONER COMMENTS:

**Commissioner Gardner** ~ None.

**Commissioner LeBlanc** ~ Thanks to staff, lot of work ahead and thanks to Tayler and Olivia for judging the science fair.

## *purchase policy*

"Responsive vendor" means a vendor that has submitted a bid, proposal, or reply that conforms in all material respects to the solicitation.

### **6.1 Determination**

6.1.1 Purchases of \$0.01 through \$4,999.99 do NOT require quotes, but do require a purchase order and approval of the Director.

6.1.2 Purchases of \$5,000.00 through \$9,999.99 require **three (3) telephone quotes**, a purchase order and approval of the Director. When approval at this level is sought, written documentation including the date of the quote, a contact name and all notes from any discussions with the vendor representative must be kept on file.

6.1.3 Purchases of \$10,000.00 through \$34,999.99 hereafter referred to as the "Authorized Amount," require **three (3) written quotes**, a order and approval of the Director.

<sup>14</sup>An exception purchase to obtaining the three (3) written quotes would be if competitive bidding has already been conducted by another governmental agency for the goods or services, or if a single quote can be obtained from a contractor for goods or services who already has an existing state contract, which has already been put out for bid with the state, and is listed on the state database.

Purchases of \$10,000.00 through \$34,999.99 may be authorized with less than three (3) written quotes when there are only one (1) or two (2) suppliers within a reasonable marketing area of St Johns County. The Director may solicit quotes and proposals from available suppliers without the necessity of soliciting proposals from outside of the reasonable St. Johns County marketing area.

6.1.4 Except as provided in Section 6.3 "Competitive Bidding exemption" below, purchases of \$35,000.00 and above, **will be advertised for competitive, formal bid**, with award responsibility resting with the Board of Commissioners.

### **6.2 Competitive Bidding Required**

Except for those instances listed in Section 6.3 below, supplies, materials, equipment, or services expected to exceed the "Authorized Amount" of \$35,000.00 shall be advertised for competitive bid by public notice. Public notice shall be, but is not limited to, publication in a newspaper which provides distribution in the St. Johns County area.

"Invitation to bid" means a written solicitation for competitive sealed bids. The invitation to bid is used when AMCD is capable of specifically defining the scope of work for which a contractual service is required or when AMCD is capable of establishing precise specification defining the actual commodity or group of commodities required. A written solicitation includes a solicitation that is electronically posted.

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<sup>14</sup> Policy 2009-02 Version I; As approved by the Board of Commissioners on January 5, 2009; Version II, as approved by the Board of Commissioners on October 14, 2010; **Version III - Updated as approved by the Board of Commissioners on November 7, 2012. Determination approved/updated by Board on December 9, 2021.**

### Open Display Work May 1, 2024

Section	Display #	Display Name	Construction Status	Estimated Cost	Note
1	All	All	Done	\$1,000.00	Some cleanup and final finish work
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
2	All	All	Done	\$500.00	Replace warranty reading rails
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
3	22	Pedestal display, pinned mosquitoes	In Development	\$5,000.00	
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
4	35	Moving Map	Punch list cleanup	\$4,000.00	
	31	Timeline Wall	In Development	\$10,000.00	
	31	Timeline Tablet	In Development	\$5,000.00	
	N/A	Quote	In Development	\$1,000.00	
	N/A	Misc. Signage	In Development	\$5,000.00	
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
5	41	Spinners	In Production	\$8,000.00	
	43	Is it an insect	In Production	\$5,000.00	
	36	Ant Farm	In Production	\$8,000.00	
	N/A	Misc. Signage	In Development	\$2,000.00	Microscope, other
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
6	All	All	Done	\$0.00	
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
7	57	GPS Wall	In Production	\$10,000.00	
	57	GPS Video	In Production	\$8,000.00	
	59	Manipulation Wall	In Production	\$8,000.00	
	59	Manipulation Video	In Development	\$8,000.00	
	N/A	Dragon Fly	In Development	\$2,000.00	
	60	Bed Net Graphics	In Development	\$3,000.00	
	60	Bed Net Tablet	Not Started	\$5,000.00	
	N/A	Misc. Signage	In Development	\$10,000.00	Drone, all back packs, other
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
8	67	Full Curved Wall Graphics	Not Started	\$20,000.00	
	65	Pedestal display, pinned mosquitoes	In Development	\$5,000.00	
	66	Kiosks video	In Development	\$16,000.00	5, including mall map
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
9	74	Display wall video, Pollinator	Not Started	\$6,000.00	
	75	Display wall, Scarry	In Production	\$10,000.00	
	75	Display wall, Scarry, peek-a-boos	In Production	\$5,000.00	
	84	Bug model, Spider	In Production	\$1,000.00	
	76	Display wall, Good, Store	In Production	\$5,000.00	
	76	Display wall, Good, Restaurant	In Development	\$8,000.00	
	76	Display wall, Good, Video	Not Started	\$5,000.00	
	76	Display wall, Good, Fruit fly	In Production	\$2,000.00	
	77	Display wall, Butterfly wall	In Development	\$30,000.00	
	77	Display case, Butterfly wall	In Development	\$3,000.00	
	78	Display case, Big insects	In Development	\$3,000.00	
	84	Bug model, Spider	In Production	\$1,000.00	
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
10	86, 87, 88	Display wall, Mosquito Control History	Not Started	\$8,000.00	
	86, 87, 88	Display wall Video, Mosquito Control History	Not Started	\$5,000.00	
	90	FMCA wall display	Not Started	\$5,000.00	
	90	AMCA wall display	Not Started	\$5,000.00	
	92	Mosquito control in comics display wall	Not Started	\$5,000.00	
	61	Military wall display	In Development	\$15,000.00	
	101	Value Statement	Not Started	\$1,000.00	
	93	Books	In Development	\$500.00	
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
11	95	Photo display, Commissioners (former)	In Production	\$1,500.00	Signage
	96	Photo display, Commissioners (current)	In Production	\$1,500.00	Signage
	97	Photo display (current and former Directors)	In Development	\$5,000.00	
	98	AMCD History video	In Production	\$5,000.00	
	99	AMCD vision statement	Not Started	\$1,000.00	
Section	Display #	Display Name	Construction Status	Estimated Cost	Note
Outdoors	N/A	Garden signs	Not Started	\$8,000.00	
	N/A	Bee hive signs	Not Started	\$5,000.00	
	N/A	Plaza signs	Not Started	\$500.00	
<b>Total</b>				<b>\$300,500.00</b>	





# Climate Innovations Heating & Air

Proposal : 736  
Date: 05/01/2024  
For: Anastasia Mosquito Control  
rweaver@amcdf.org, doliva@amcdf.org  
120 Eoc Dr  
St Augustine, FL, 32092-0927  
(904) 669-1831

## Proposal

Climate Innovations Heating & Air Conditioning, Inc  
234 N Whitney St  
St Augustine, FL 32084  
Office 904-599-0082  
cell 904-669-5895  
climateinnovations@yahoo.com

Job address 120 Eoc Drive St. Augustine, Florida 32092

Description	Amount
<ul style="list-style-type: none"> <li>* Hang Quest 335 dehumidifiers (4)</li> <li>* Install uni strut and 3/8 all thread to hang units from ceiling</li> <li>* Hang units in museum as close to ceiling as possible and in locations indicated on plans</li> <li>* Install remote sensors desired locations</li> <li>* Paint all installed equipment, uni strut and all thread flat black to match everything else in building.</li> <li>* Run all electrical circuits from panel to units and paint flat black</li> </ul> <p>All work to be done according to Florida building code</p>	\$46,571.00

Warranty:  
5 yr parts  
1 yr labor

Electrical to be Installed by Old City Electric

HVAC install 39,571.00  
Electrical 7,000.00

Climate Innovations Heating & Air - Proposal 736 - 05/01/2024

Subtotal	\$46,571.00
Total	\$46,571.00

**Total** **\$46,571.00**

Climate Innovations Heating  
& Air

Client's signature

# Reports

Director report (April 2024)

**Program Management: Customer and professional service and service request process:** AMCD answered 85 service requests, including several calls about gnats and Chironomid midges close to salt marsh areas. Dr. Qualls and Dr. Xue reviewed 6 manuscripts (1 for Insects, 1 for JAMCA, 1 for Pest Management Sci, 2 for JFMCA, and 1 for JME) in April. AMCD hosted/assisted the CDC/NACCHO's vector control hurricane crisis workshop with about 90 participants. Dr. Xue, as AMCA President, attended 2 AMCA business meetings and Washington DC legislation meeting preparation. Mr. Weaver, as the FMCA president, attended the FMCA Board meeting and legislation meeting.

**Surveillance:** On April 29, the sentinel chickens were sent out in the field after the 1<sup>st</sup> bleeding, and CDC traps for adult mosquito population surveillance were started. Last week 288 adult mosquitoes (most *Culex quinquefasciatus*) were captured. The inspectors continued to survey larvae and treat any larvae found in breeding sites.

**Ground and aerial operation:** AMCD has used the ULV spray for adult mosquito control once and treated 102 acres. It has also used barrier treatment 16 times for 21 acres and hand adulticide application 17 times. MCTs treated 542 acres for larvae control 84 times. Aerial larvicides were conducted 3 times and treated 216 acres.

**Applied research:** All other research projects have been continued. The aerosol droplet manuscript funded by the CDC has been approved after the CDC's peer review. Syngenta's new formulation of the insecticide project has been done and discussed with the company for further trials. We have started running the AI trap with VectTech in the outdoor cages. We scheduled a new repellent semi-field test for Sumitomo. Staff worked on and submitted the DWFP collaborative grant proposal requested by Ohio State University, two DACS collaboration grant proposals required by UF, and a special Congressional proposal for E-DNA detection for arbovirus required by UF. AMCD registered as one of the vendors for the City of New Orleans for the CDC Gulf South training grant proposal.

**Education:** AMCD has hosted more than 1,000 visitors and tours since its grand opening on March 26. The education team organized and hosted 3 home school and 2 public school projects and field trips (about 100 students) at the Education Center on April 9, 18, 24, 27 (STEM), and 29 (FSDA). AMCD attended Earth Day on April 20 7 Touch a Truck organized by county. Two professional staff from South Carolina received training about insecticide resistance detection at AMCD through the NACCHO mentorship program at AMCD. About 90 people from Puerto Rico, North, and South Carolina, Florida, Colorado, Texas, California, and Louisiana attended the CDC/NACCHO vector control hurricane crisis workshop, April 23-25, hosted by AMCD.

**Business Management & Administration: Serve to the Board of Commissioners:** Staff prepared for April 11's Board meeting, board books, meeting minutes, and proposed agenda for May 9's Board meeting. Searched and provided all documentation to Commissioners at request.

**Budget and Auditor:** The staff needed lists for preparing the new budget for FY24/25 have been collected. The annual auditor report has been scheduled for the May 9 Board meeting.

**Insurance:** Helicopter insurance is still working on with the agency and will be presented to the Board for discussion and renewal.

**Contract:** The interior projects for the SIT and education buildings are still in progress. The RFPs for the storage building and others were tabled at the Board meeting, and the numbers will be referred to and used for the new budget development.

**HR & Policy:** Eight seasonal employees and 4 interns start on May 1. Dr. Joseph Diclaro from the Navy Entomology Center for Excellence, Jacksonville, and CDC has been hired as an Entomologist and started on April 29. He will lead the Department of Education and Applied Research, and Dr. Steve Peper will lead the Department of Surveillance and SIT operation.

**Meeting:**

April 1. 9 am. Attended an intern student interview (high school).

April 2. Review a manuscript about larvicide compounds for Insects

April 3. Attended state-holder workshop about collaboration.

April 4. 7:30 a.m.: I attended a Kiwanis meeting about a recovery agency in St. Johns County. Noon: I attended a Zoom meeting about collaborating with a company from California on a field cage study. 1:30 p.m.: I attended a Zoom meeting with South Carolina Mosquito Control about a mentorship program.

April 8. 11 am. Met Commissioner Ms. Gardner about the board meeting agenda.

April 9, 10 am: I met with a local public relations firm to discuss their scope of work and propose a budget for next year. At 4 pm, I met with a group of engineers and entomologists from Vector Tech about the semi-field testing.

April 10. Noon. Met Commissioner Ms. Gardner about agenda items. 4 pm. Met Commissioner Mrs. Gleason about storage and drainage proposals.

April 11. 10 am. Met Mr. Cartner & Mr. Taylor from South Carolina about their training at AMCD for insecticide resistance.

4 pm. I met Commissioner Ms. Gardner and Mrs. Myers about the agenda. 5 pm. I attended the Board meeting.

April 12. Implement the Board meeting decision. Inform related agency. Reviewed an article about oviposition for the Pesticide Science and Management.

April 15. 1 pm. Attended a Zoom meeting about robots for the labor shortage.

April 17. 10:30 am. Attended AMCA grant application meeting. 3 pm. Attended a Zoom meeting about trap testing with a company.

April 18. 11 am. Met Scientists from ThermaCell about the repellent project. 11 am. Met Commissioner Mrs. Becker about her study on special district and virtual publication.

April 19. Meet about the CDC/NACCHO hurricane crisis workshop progress.

April 22, 8 a.m.: I met with the Director of the DOH regarding the communication of import cases and the channel of communication. 2:30 p.m.: I met with the representatives from the NACCHO about workshop preparation.

April 23-April 25. I attended the CDC/NACCHO workshop. April 24. 10 am. Met Commissioner Mrs. Becker about the DVEC activity and possible fund resources during the workshop. 11 am. Met Commissioner Mrs. Gleason about possible CDC collaboration and fund resources during the workshop.

April 29. 9 am. Met the new Entomologist, Dr. Joseph Diclaro, and Dr. Qualls about his job duties.

April 30. 8:30 a.m. I met the Auditor about her annual auditor report, 501 C (3) eligibility, and the DVEC cost. At 10 a.m., I met former Commissioner Mrs. Moeller and Business Manager Mr. Weaver about the DVEC issue.



## Task Time Summary

**From Date :** 04-01-2024

**To Date :** 04-30-2024

**Zone :** All

**Employee Name :** All

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Task Time Summary			
Task	Total Time	Total Timesheets	Total Time
Administrative	1236:15 hrs	191	
Aerial Larvicide	08:35 hrs	3	
Aerial Maint	357:10 hrs	69	
Aerial Survey	19:45 hrs	12	
AM Briefing	24:11 hrs	62	
Assist	177:30 hrs	37	
Building & Grounds Work	366:06 hrs	135	
Chicken Program	44:45 hrs	9	
Computer Repair	171:00 hrs	19	
Daily Paperwork	62:20 hrs	102	
DVEC	139:15 hrs	20	
Field Experiment	21:30 hrs	12	
Fish Placement	03:00 hrs	3	
Fish Program	01:00 hrs	2	
Fog Mission Serv Req	04:00 hrs	5	
GLP Management	09:00 hrs	2	
Ground Adulticide	27:35 hrs	16	
Ground Larvicide	163:58 hrs	84	
Ground Site Inspection	422:25 hrs	262	
Hand Adulticide	12:30 hrs	17	
Insectary	518:00 hrs	64	
Inventory	05:11 hrs	3	
Lab Experiment	123:30 hrs	27	
Mechanics Time	250:32 hrs	30	5905:25 hrs
Meeting	66:40 hrs	37	
Molecular Lab Work	325:30 hrs	34	
Mosquito Trap BG	61:48 hrs	16	
Mosquito Trap CDC Oc	29:05 hrs	16	
Mosquito Trap Gravid	12:00 hrs	2	
Mosquito Trap ID	13:00 hrs	5	
Mosquito Traps Misc	24:00 hrs	4	
Produce Papers & Programs	229:15 hrs	36	
Project Research	81:10 hrs	14	
Public Relations	56:30 hrs	12	
Resupplying Trucks	45:34 hrs	78	
Source Reduction (tires)	06:15 hrs	5	
Supervisory	39:40 hrs	15	
Training Classroom	174:55 hrs	33	
Training Field	136:30 hrs	17	
Travel	02:45 hrs	4	
Trim Trails	03:45 hrs	2	
Vehicle Maintenance	10:30 hrs	13	
Annual Leave	183:30 hrs	30	
Leave Without Pay	22:30 hrs	3	
Sick Leave	211:30 hrs	29	

AMCD

## Treatment Summary

**From Date :** 04-01-2024

**To Date :** 04-30-2024

**Zone :** All

**Material :** All

**Task :** All

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Material	Amount	Area Treated	Application Rate	Times
Altosid WSP	2920 ea	9.05 acre	322.68 ea / acre	22 times
Altosid XR	80 ea	0.18 acre	435.54 ea / acre	6 times
Altosid XRG	2490 lb	415 acre	6 lb / acre	23 times
Altosid XRG Air	1760 lb	176 acre	10 lb / acre	2 times
B.t.i. Briquets	100 ea	0.23 acre	435.54 ea / acre	1 times
Cocobear	192 fl oz	0.5 acre	384.02 fl oz / acre	6 times
Duet 50%	160 fl oz	101.91 acre	1.57 fl oz / acre	1 times
Sustain MBG	152 lb	20.27 acre	7.5 lb / acre	6 times
Talstar P	7.1 gal	21.06 acre	0.34 gal / acre	16 times
VectoBac 12AS	1552 fl oz	97 acre	16 fl oz / acre	20 times
VectoBac G Air	400 lb	40 acre	10 lb / acre	1 times



**DEPARTMENT OF THE NAVY**  
NAVY ENTOMOLOGY CENTER OF EXCELLENCE  
P.O. BOX 43, NAVAL AIR STATION  
JACKSONVILLE, FL 32212-0043

1650  
Ser 00/019  
04 Apr 24

From: CDR Ian Sutherland, Officer in Charge, Navy Entomology Center of Excellence  
To: Dr. Rui-De Xue, Director, Anastasia Mosquito Control District, St. Augustine FL

Subj: LETTER OF APPRECIATION

1. On behalf of the Navy Entomology Center of Excellence (NECE) at Naval Air Station, Jacksonville, I would like to take this opportunity to express my sincere appreciation for the warm welcome and support you extended to our staff during the 19<sup>th</sup> Arbovirus Surveillance and Mosquito Control Workshop.
2. You graciously enabled NECE's crew to attend your international workshop, conduct speaking engagements, brief NECE Research & Development capabilities, and allowed us to deliver opening remarks at the new Disease Vector Education Center and SIT facilities. You and your staff of conscientious professionals operate a truly impressive site that demonstrates your dedication to world-class medical entomology.
3. Your kindness to our staff and your commitment to the prevention of vector borne diseases is inspirational. Our attendance at your workshop was an invaluable experience for our crew and we look forward to participating in future AMCD events. We are eager to engage in many future collaborations between our two organizations. My deepest gratitude!

A handwritten signature in black ink, appearing to be "I. W. Sutherland", written over a set of horizontal lines.

I. W. SUTHERLAND

# Attachments

**Anastasia Mosquito Control District**  
**Consolidated Financial Statement-Local Mar-YTD 2023-2024**  
**Summary**

	Mar 24	Oct '23 - Mar 24	Budget	\$ Over Budget
<b>Income</b>				
360 · Taxes	351,046	7,826,525	8,160,303	(333,778)
386 · Interest Earned	50,351	216,924	166,572	50,351
390 · Grants	54,000	161,050	107,050	54,000
392 · Miscellaneous	14,623	138,028	123,405	14,623
393 · EDU Center Sales	318	318	-	318
<b>Total Income</b>	<b>\$ 470,339</b>	<b>\$ 8,342,845</b>	<b>\$ 8,557,330</b>	<b>\$ (214,485)</b>
<b>Expenditure</b>				
405 · Personal Services	182,992	1,190,759	2,575,903	(1,385,144)
445 · Personal Service Benefits	57,358	707,527	1,347,919	(640,392)
461 · Operating Expenses	58,337	340,950	629,762	(288,812)
572 · Travel & Per Diem	10,991	46,282	61,293	(15,011)
580 · Telephone/Commun	1,912	10,045	25,904	(15,859)
582 · Freight Service	437	3,356	5,500	(2,144)
584 · Utility Service	4,846	26,300	60,000	(33,700)
586 · Rentals\Leases	-	-	1,000	(1,000)
588 · Fleet/Prop/Liab Insurance	-	288,688	327,092	(38,404)
605 · Repairs & Maintenance	21,929	91,613	200,950	(109,337)
663 · Printing/ Reproduction	-	-	500	(500)
667 · Public Promotional Expense	467	9,197	20,000	(10,803)
673 · Other Current Charges	331	2,220	12,479	(10,259)
693 · Office Supplies	2,405	17,911	24,000	(6,089)
696 · Protective Clothing	-	-	2,500	(2,500)
698 · Misc. Supplies	18,135	58,987	179,961	(120,974)
708 · Tools/Implements	114	926	5,000	(4,074)
709 · Publications & Dues	1,056	10,473	31,440	(20,967)
720 · Training	11,573	27,714	35,000	(7,286)
723 · Gas, Oil & Lube	-	32,495	143,280	(110,785)
741 · Chemicals/Solvents	-	255,912	754,830	(498,918)
900 · Capital Outlay	125,946	612,943	2,144,562	(1,531,619)
<b>Total Expense</b>	<b>\$ 498,830</b>	<b>\$ 3,734,298</b>	<b>\$ 8,588,874</b>	<b>\$ (4,854,576)</b>
<b>Surplus/(Deficit)</b>	<b>\$ (28,491)</b>	<b>\$ 4,608,547</b>	<b>\$ (31,544)</b>	<b>\$ 4,640,091</b>

**Anastasia Mosquito Control District  
Consolidated Financial Statement-Local Mar-YTD 2023-2024**

	Mar 24	Oct '23 - Mar 24	Budget	\$ Over/(Under) Budget
<b>Income</b>				
360 · Taxes	351,046	7,826,525	8,160,303	(333,778)
386 · Interest Earned	50,351	216,924	166,572	50,351
390 · Grants				
391.2 · Grant Money, Other	54,000	161,050	107,050	54,000
Total 390 · Grants	54,000	161,050	107,050	54,000
392 · Miscellaneous				
392.1 · Workshops	14,223	20,515	19,617	898
392.3 · Salvage	-	3,975	16,000	(12,025)
392.5 · Other				
392.6 · Dormatory Rent	400	4,429	8,000	(3,571)
392.5 · Other - Other	-	109,109	75,684	33,425
Total 392.5 · Other	400	113,538	83,684	29,854
392 · Miscellaneous - Other	-	-	4,104	(4,104)
Total 392 · Miscellaneous	14,623	138,028	123,405	14,623
393 · EDU Center Sales	318	318	-	-
<b>Total Income</b>	<b>\$ 470,339</b>	<b>\$ 8,342,845</b>	<b>\$ 8,557,330</b>	<b>\$ (214,485)</b>

**Expenditure**

405 · Personal Services

410 · Executive Salaries	2,000	10,000	24,000	(14,000)
412 · Full-Time Employees				
414 · Salaries & Wages	152,108	812,925	1,893,534	(1,080,609)
415 · Full-Time Administrative Le	384	9,978	-	9,978
416 · Overtime	2,316	13,106	10,000	3,106
418 · Sick Leave	2,425	59,193	106,645	(47,453)
420 · Annual Leave	7,813	68,348	135,730	(67,382)
421 · Holiday Pay	-	90,554	121,188	(30,635)
423 · Annual Leave/ Sick Leave P	-	-	40,000	(40,000)
424 · Reserves for Promotions/O	-	31,250	45,817	(14,567)
425 · Internal Recognition	-	3,650	5,150	(1,500)
Total 412 · Full-Time Employees	165,046	1,089,002	2,358,064	(1,269,062)
426 · Seasonal Employees				
428 · Salaries & Wages	15,891	85,015	191,839	(106,824)
428.4 · Seasonal Annual Leave	-	913	-	913
429 · Seasonal Holiday Pay				
429.1 · Seasonal Administrat	-	183	-	183
429 · Seasonal Holiday Pay -	-	4,399	-	4,399
Total 429 · Seasonal Holiday Pay	-	4,582	-	4,582
430 · Overtime	55	1,248	2,000	(752)
Total 426 · Seasonal Employees	15,946	91,757	193,839	(102,081)
Total 405 · Personal Services	182,992	1,190,759	2,575,903	(1,385,144)

445 · Personal Service Benefits

**Anastasia Mosquito Control District**  
**Consolidated Financial Statement-Local Mar-YTD 2023-2024**

	Mar 24	Oct '23 - Mar 24	Budget	\$ Over/(Under) Budget
448 · FICA	13,554	87,609	197,056	(109,447)
450 · Retirement	(4,922)	144,937	327,625	(182,688)
452 · Life/Health/Dental	47,532	438,115	732,388	(294,273)
454 · Workers' Comp Ins	-	25,579	50,850	(25,271)
455 · Employee Education	1,194	10,753	30,000	(19,248)
456 · Unemployment Comp	-	536	10,000	(9,464)
<b>Total 445 · Personal Service Benefits</b>	<b>57,358</b>	<b>707,527</b>	<b>1,347,919</b>	<b>(640,392)</b>
<b>461 · Operating Expenses</b>				
462 · Property Appraiser	25,046	75,138	60,000	15,138
464 · Tax Collector	7,035	162,926	95,000	67,926
466 · Attorney	4,313	11,913	24,000	(12,088)
468 · Medical Exams				
468.1 · Pre-Employment Admin.	100	299	300	(1)
468 · Medical Exams - Other	-	165	1,000	(835)
<b>Total 468 · Medical Exams</b>	<b>100</b>	<b>465</b>	<b>1,300</b>	<b>(835)</b>
470 · Audit	-	7,000	9,000	(2,000)
474 · Other Contract Svs				
478 · Cleaning Service	1,370	8,220	20,000	(11,780)
482.1 · CopyFax (prev. Aztec)	251	1,185	2,000	(815)
488 · Data Hosting	-	-	5,400	(5,400)
489.0 · Software Subscriptions	-	880	18,500	(17,620)
489.3 · Towing Services	-	-	1,000	(1,000)
489.4 · Pest Control	77	430	2,000	(1,570)
489.5 · Good Laboratory Practice	-	-	12,000	(12,000)
489.6 · Adjunct Positions, 4 @ \$5	2,998	5,374	25,000	(19,626)
489.7 · District Program Review	-	-	12,000	(12,000)
490.5 · Database Maint./ Upgrades				
490.55 · Drone/ Mapping Sof	-	-	10,000	(10,000)
490.5 · Database Maint./ Upg	-	12,000	50,000	(38,000)
<b>Total 490.5 · Database Maint./ Upgrades</b>		<b>12,000</b>	<b>60,000</b>	<b>(48,000)</b>
494 · Website Maintenance	-	-	6,000	(6,000)
556 · Uniform Service	1,108	6,195	18,000	(11,805)
560 · Bottled Water	54	577	1,700	(1,123)
562 · Waste Tires	60	232	5,000	(4,768)
571 · Other Professional Services	10,000	40,200	33,617	6,583
474 · Other Contract Svs - Other	5,841	7,929	18,245	(10,316)
<b>Total 474 · Other Contract Svs</b>	<b>21,761</b>	<b>83,223</b>	<b>240,462</b>	<b>(157,239)</b>
564 · Aerial OPS	-	-	200,000	(200,000)
461 · Operating Expenses - Other	83	287	-	287
<b>Total 461 · Operating Expenses</b>	<b>58,337</b>	<b>340,950</b>	<b>629,762</b>	<b>(288,812)</b>
<b>572 · Travel &amp; Per Diem</b>				
573 · SOVE Meetings	-	1,089	5,868	(4,779)
574 · AMCA - Meetings	10,824	19,992	19,715	277

**Anastasia Mosquito Control District  
Consolidated Financial Statement-Local Mar-YTD 2023-2024**

	Mar 24	Oct '23 - Mar 24	Budget	\$ Over/(Under) Budget
575 · AMCD Events	-	-	2,000	(2,000)
576 · FMCA - Meetings	-	19,477	11,060	8,417
578 · Training, Other	-	916	15,000	(14,084)
579 · Travel Associated w/ Training	-	3,640	-	3,640
572 · Travel & Per Diem - Other	167	1,167	7,650	(6,483)
<b>Total 572 · Travel &amp; Per Diem</b>	<b>10,991</b>	<b>46,282</b>	<b>61,293</b>	<b>(15,011)</b>
580 · Telephone/Commun	1,912	10,045	25,904	(15,859)
582 · Freight Service	437	3,356	5,500	(2,144)
584 · Utility Service	4,846	26,300	60,000	(33,700)
586 · Rentals\Leases	-	-	1,000	(1,000)
588 · Fleet/Prop/Liab Insurance				
592 · Above Ground Tank Ins	-	984	984	(0)
593 · Aerial Insurance	-	49,349	60,000	(10,651)
588 · Fleet/Prop/Liab Insurance - Other	-	238,355	266,108	(27,753)
<b>Total 588 · Fleet/Prop/Liab Insurance</b>		<b>288,688</b>	<b>327,092</b>	<b>(38,404)</b>
605 · Repairs & Maintenance				
606 · Outside Maintenance				
608 · Buildings/Grounds	5,905	23,115	16,000	7,115
610 · Trucks	384	215	3,000	(2,785)
614 · Misc. Equipment	180	1,213	3,000	(1,787)
616 · Boats	-	-	250	(250)
618 · Heavy Equipment	-	-	250	(250)
620 · Office Equipment	862	862	1,000	(138)
622 · Computers	-	-	5,000	(5,000)
624 · Telephones	-	-	1,000	(1,000)
626 · Other	-	22	1,000	(978)
<b>Total 606 · Outside Maintenance</b>	<b>7,332</b>	<b>25,427</b>	<b>30,500</b>	<b>(5,073)</b>
627 · Aerial Maintenance Costs				
627.2 · Avionics Repair (radios)	3,080	3,375	5,000	(1,625)
627.8 · Misc. Aerial Tools & Equip	1,064	3,206	5,000	(1,794)
627 · Aerial Maintenance Costs -	8,212	47,826	101,450	(53,624)
<b>Total 627 · Aerial Maintenance Costs</b>	<b>12,356</b>	<b>54,406</b>	<b>111,450</b>	<b>(57,044)</b>
635 · Inside Maintenance				
636 · Maintenance of Equipment-	-	1,492	10,000	(8,508)
638 · Trucks	138	2,055	10,000	(7,945)
642 · Boats	-	-	500	(500)
644 · Heavy Equipment	-	231	2,500	(2,269)
646 · Misc. Equipment	-	452	2,500	(2,048)
648 · Batteries	-	-	3,000	(3,000)
650 · Tires	-	-	5,000	(5,000)
652 · Welding Supplies	-	-	1,000	(1,000)
654 · Cleaning Supplies	369	2,421	1,500	921
655 · Minor Structural Improv & M	862	4,090	10,000	(5,910)



**Anastasia Mosquito Control District  
Consolidated Financial Statement-Local Mar-YTD 2023-2024**

	Mar 24	Oct '23 - Mar 24	Budget	\$ Over/(Under) Budget
657 · Materials for Const. & Main	-	-	6,000	(6,000)
658 · Inside Maintenance- Other	872	1,031	4,000	(2,969)
659 · Computers	-	-	3,000	(3,000)
<b>Total 635 · Inside Maintenance</b>	<b>2,241</b>	<b>11,772</b>	<b>59,000</b>	<b>(47,228)</b>
605 · Repairs & Maintenance - Other	-	8	-	8
<b>Total 605 · Repairs &amp; Maintenance</b>	<b>21,929</b>	<b>91,613</b>	<b>200,950</b>	<b>(109,337)</b>
663 · Printing/ Reproduction				
664 · Printing	-	-	500	(500)
<b>Total 663 · Printing/ Reproduction</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>(500)</b>
667 · Public Promotional Expense				
668 · Avertising/ Education				
668.2 · Parades	-	41	-	-
668 · Avertising/ Education - Other	467	8,784	20,000	(11,216)
<b>Total 668 · Avertising/ Education</b>	<b>467</b>	<b>8,825</b>	<b>20,000</b>	<b>(11,175)</b>
667 · Public Promotional Expense - O	-	372	-	372
<b>Total 667 · Public Promotional Expense</b>	<b>467</b>	<b>9,197</b>	<b>20,000</b>	<b>(10,803)</b>
673 · Other Current Charges				
66900 · Reconciliation Discrepancies	(15)	(1,738)	-	(1,738)
676 · Advertising, Other				
676.1 · Legal Notices	-	486	2,000	(1,514)
676.2 · Public Notices	-	-	1,000	(1,000)
676.3 · Position Openings	-	-	1,000	(1,000)
<b>Total 676 · Advertising, Other</b>	<b>-</b>	<b>486</b>	<b>4,000</b>	<b>(3,514)</b>
677 · Bank Charges	52	3,115	1,500	1,615
678 · Registration/Tags	-	-	250	(250)
680 · State Community Service Fee	-	-	300	(300)
682 · Tank Registrations	-	-	275	(275)
673 · Other Current Charges - Other	294	356	6,154	(5,798)
<b>Total 673 · Other Current Charges</b>	<b>331</b>	<b>2,220</b>	<b>12,479</b>	<b>(10,259)</b>
693 · Office Supplies				
694 · Office Supplies & Expense				
694.1 · Software	30	420	3,000	(2,580)
694 · Office Supplies & Expense	1,975	9,492	15,000	(5,508)
<b>Total 694 · Office Supplies &amp; Expense</b>	<b>2,005</b>	<b>9,911</b>	<b>18,000</b>	<b>(8,089)</b>
695 · Commissioner Supplies	400	8,000	6,000	2,000
<b>Total 693 · Office Supplies</b>	<b>2,405</b>	<b>17,911</b>	<b>24,000</b>	<b>(6,089)</b>
696 · Protective Clothing			2,500	(2,500)
698 · Misc. Supplies				
698.2 · Phones	-	750	1,500	(750)
698.3 · Phones, Parts & Repairs	-	857	1,000	(143)
698.4 · Sunshine Fund	(28)	(10)	500	(510)
699 · Other Misc. Supplies	-	-	2,400	(2,400)
700 · Chicken/ Surveillance Supplies	1,219	6,098	8,000	(1,902)

**Anastasia Mosquito Control District  
Consolidated Financial Statement-Local Mar-YTD 2023-2024**

	Mar 24	Oct '23 - Mar 24	Budget	\$ Over/(Under) Budget
<b>701 · DVEC</b>				
701.1 · Supplies	121	571	-	-
701.2 · Inventory	2,336	3,288	-	-
701.3 · Electric		929	-	-
701.4 · Maintenance	1,208	2,457	-	-
701.5 · Display's Maintenance	394	509	-	-
<b>Total 701 · DVEC</b>	<b>4,060</b>	<b>7,754</b>	<b>-</b>	<b>-</b>
<b>702 · Entomology Supplies</b>				
702.2 · Molecular Lab	5,873	15,395	56,540	(41,145)
702.3 · Insectary	-	-	12,021	(12,021)
702 · Entomology Supplies - Other	6,874	20,700	65,000	(44,300)
<b>Total 702 · Entomology Supplies</b>	<b>12,747</b>	<b>36,095</b>	<b>133,561</b>	<b>(97,466)</b>
<b>704 · Safety Equip/Supplies/Checks</b>				
704.2 · FDEP Annual Fuel System	-	-	2,500	(2,500)
704.3 · FDEP Annual Generator Test	-	-	2,000	(2,000)
704.4 · FDEP Fuel Syst. Repairs	-	-	5,000	(5,000)
704.5 · Crain Inspection, Annual	-	-	1,500	(1,500)
704 · Safety Equip/Supplies/Checks	-	4,200	18,500	(14,300)
<b>Total 704 · Safety Equip/Supplies/Checks</b>	<b>-</b>	<b>4,200</b>	<b>29,500</b>	<b>(25,300)</b>
<b>705 · Hazardous Waste Disposal</b>	<b>-</b>	<b>2,336</b>	<b>3,000</b>	<b>(664)</b>
<b>698 · Misc. Supplies - Other</b>	<b>137</b>	<b>908</b>	<b>500</b>	<b>408</b>
<b>Total 698 · Misc. Supplies</b>	<b>18,135</b>	<b>58,987</b>	<b>179,961</b>	<b>(120,974)</b>
<b>708 · Tools/Implements</b>	<b>114</b>	<b>926</b>	<b>5,000</b>	<b>(4,074)</b>
<b>709 · Publications &amp; Dues</b>				
710 · Books/Pub/Sub/Mem	381	2,298	20,500	(18,202)
712 · FMCA Corp Dues	-	7,500	7,000	500
714 · FMCA Emp Dues	-	-	1,225	(1,225)
716 · AMCA Dues	175	175	1,560	(1,385)
717 · FICPA Dues	-	-	275	(275)
718 · AHMP/ACHMM Dues	-	-	100	(100)
719 · SOVE Dues	500	500	780	(280)
<b>Total 709 · Publications &amp; Dues</b>	<b>1,056</b>	<b>10,473</b>	<b>31,440</b>	<b>(20,967)</b>
<b>720 · Training</b>	<b>11,573</b>	<b>27,714</b>	<b>35,000</b>	<b>(7,286)</b>
<b>723 · Gas, Oil &amp; Lube</b>				
724 · Gasoline	-	16,651	108,000	(91,349)
726 · Hydraulic Oil	-	-	500	(500)
728 · Transmission Fluid	-	-	120	(120)
730 · Diesel Fuel	-	59	500	(441)
731 · Aerial Fuel (Jet A)	-	14,427	31,280	(16,853)
732 · Motor Oil	-	1,320	2,880	(1,560)
723 · Gas, Oil & Lube - Other	-	38		38
<b>Total 723 · Gas, Oil &amp; Lube</b>	<b>-</b>	<b>32,495</b>	<b>143,280</b>	<b>(110,785)</b>
<b>741 · Chemicals/Solvents</b>				

**Anastasia Mosquito Control District**  
**Consolidated Financial Statement-Local Mar-YTD 2023-2024**

	Mar 24	Oct '23 - Mar 24	Budget	\$ Over/(Under) Budget
<b>744 · Adulicide Products</b>				
758 · Aqualeur 20-20	-	-	70,000	(70,000)
744 · Adulicide Products - Other	-	26,413	124,000	(97,587)
<b>Total 744 · Adulicide Products</b>		26,413	194,000	(167,587)
<b>745 · NALED</b>	-	-	225,000	(225,000)
<b>746 · BTI Granules</b>	-	-	3,500	(3,500)
<b>753 · Altosid WSP</b>	-	(489)	33,000	(33,489)
<b>754 · Altosid Xrg Granules</b>				
754.1 · Altosid XR	-	-	3,850	(3,850)
754 · Altosid Xrg Granules - Othe	-	195,400	200,000	(4,600)
<b>Total 754 · Altosid Xrg Granules</b>	-	195,400	203,850	(8,450)
<b>755 · Oil (Coco Bear)</b>	-	-	5,060	(5,060)
<b>756 · Chemicals/ Solvents- Other</b>				
757 · Vectobac 12AS	-	35,038	40,000	(4,962)
759 · Natular DT	-	-	420	(420)
760 · Sustain MGB	-	-	50,000	(50,000)
741 · Chemicals/Solvents - Other	-	(450)		(450)
<b>Total 741 · Chemicals/Solvents</b>		255,912	754,830	(498,918)
<b>900 · Capital Outlay</b>				
922 · Computer (4 @ \$2,500)	-		15,000	(15,000)
924 · Microflurescent Scope	-	70,814	117,862	(47,048)
924.07 · Laptop w/ docking capab. (3)	-		8,000	(8,000)
924.08 · Laptops, Tech Room	-		1,000	(1,000)
<b>945 · LAND &amp; FACILITY</b>				
945.005 · SIT Building/Misc.				
945.053 · SIT Bldg.-Larval Re	-	-	135,000	(135,000)
945.054 · SIT Bldg.-Mosq. Ac	-	-	110,800	(110,800)
945.055 · SIT Bldg.-Mosquitc	-	42,675	60,000	(17,325)
945.110 · SIT Bldg./ Equipt.(E	-	92,418	-	92,418
945.005 · SIT Building/Misc.	-	-	100,000	(100,000)
<b>Total 945.005 · SIT Building/Misc</b>	-	135,093	405,800	(270,707)
945.007 · Capital Replacements/ l	-	-	20,000	(20,000)
945.008 · Board Room Expansior	-	-	625,000	(625,000)
945.010 · Construct. EDU Cntr (B	80,039	253,607	260,000	(6,393)
945.011 · Change Order, D.P.	-	22	-	22
945.015 · Construct EDU Display(	3,484	11,272	-	11,272
<b>945.600 · BUILDING 600</b>				
945.01 · Screened Enclosure	-	-	115,000	(115,000)
<b>Total 945.600 · BUILDING 600</b>			115,000	(115,000)
<b>945.800 · BUILDING 800</b>				
945.10 · Pesticide & Larv. Mz	190	190	-	-
945.11 · Vehicle Equipt stora	-	-	214,500	(214,500)
<b>Total 945.800 · BUILDING 800</b>	190	190	214,500	(214,310)

**Anastasia Mosquito Control District  
Consolidated Financial Statement-Local Mar-YTD 2023-2024**

	Mar 24	Oct '23 - Mar 24	Budget	\$ Over/(Under) Budget
<b>Total 945 · LAND &amp; FACILITY</b>	83,712	400,184	1,640,300	(1,240,116)
<b>950 · Machinery and Equipment</b>				
<b>949.07 · AVIATION</b>				
949.076 · Radar Altim. Upgrd	-	-	20,000	(20,000)
949.081 · TT Straps	-	8,788	15,000	(6,212)
<b>Total 949.07 · AVIATION</b>	-	8,788	35,000	(26,212)
949.10 · AVIATION STOCK	-	20,061		
950.005 · ATV/ UTV	-	12,426	15,000	(2,574)
950.01 · DropVision AG & Fluores	-	24,272	26,500	(2,228)
950.34 · Computers	-	-	-	-
950.35 · Twister Backpack Spray	-	-	5,400	(5,400)
950.36 · Handheld Foggers (4 @	-	-	-	-
950.38 · Lawn Mower	-	15,219	15,000	219
<b>950 · Machinery and Equipment -</b>	<b>40,359</b>	<b>46,854</b>	<b>-</b>	<b>46,854</b>
<b>Total 950 · Machinery and Equipment</b>	<b>40,359</b>	<b>127,620</b>	<b>96,900</b>	<b>30,720</b>
<b>951 · Software/ Hardware</b>				
951.01 · Upgrading Mapping Soft	-	-	100,000	(100,000)
951.03 · Grant ADP Funded Softw	-	-	5,000	(5,000)
951.07 · Server (NAS)	-	4,946	10,000	(5,054)
951.10 · Robot/ AI Receptonist E	-	-	13,000	(13,000)
951.11 · Educations Center Webs	-	-	20,000	(20,000)
<b>Total 951 · Software/ Hardware</b>		<b>4,946</b>	<b>148,000</b>	<b>(143,054)</b>
<b>952 · Furniture &amp; Fixtures</b>				
952.2 · Tables (60)/ 5 Dolys	-	7,504	7,500	4
<b>Total 952 · Furniture &amp; Fixtures</b>		<b>7,504</b>	<b>7,500</b>	<b>4</b>
<b>955 · Vehicles</b>				
955.02 · Pickup Trucks 4 x 4 1/2 T	-	-	110,000	(110,000)
955.11 · Pickup Truck 4 x4 1/2 To	-	-	-	-
<b>Total 955 · Vehicles</b>	-	-	<b>110,000</b>	<b>(110,000)</b>
900 · Capital Outlay - Other	1,875	1,875	-	-
<b>Total 900 · Capital Outlay</b>	<b>125,946</b>	<b>612,943</b>	<b>2,144,562</b>	<b>(1,531,619)</b>
<b>Total Expenditure</b>	<b>\$ 498,830</b>	<b>\$ 3,734,298</b>	<b>\$ 8,588,874</b>	<b>\$ (4,854,576)</b>
<b>Surplus/(Deficit)</b>	<b>\$ (28,491)</b>	<b>\$ 4,608,547</b>	<b>\$ (31,544)</b>	<b>\$ 4,640,091</b>