

REGULAR MEETING

SEPTEMBER 20, 2022



2022 CALENDAR

January-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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9	10	11	12	13	14	15
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30	31					

March-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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May-2022						
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July-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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September-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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November-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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February-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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April-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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June-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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August-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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October-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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30	31					

December-2022						
SUN	MON	TUES	WED	THUR	FRI	SAT
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Holidays
 Meetings
 Conferences

Regular Meeting Agenda

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

September 20, 2022 3:30 pm

1.) Call to Order

2.) Invocation and Salute to the Flag

3.) Roll Call

4.) Community Input:

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

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

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

Any person who wishes to make public comment during this meeting may be heard by the Board, through the Board Chair, on any proposition before the Board by either (1) complete and provide the supplied community input card or inform the Clerk/Executive Assistant to the Board, specifying the agenda item; or (2) when remote means for input is allowed by the Board, calling 305-292-7190 or emailing the Clerk/Executive Assistant (currently ddarias@keysmosquito.org) no later than 1:00 pm on September 20, 2022. If attending remotely, you must remain available by phone from the hours of 3:30pm to 5:00pm.

5.) Consent Agenda

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

a.) **Minutes** of the August 16, 2022 Budget Workshop **Pgs. 6-7**

b.) **Minutes** of the August 16, 2022 Regular Meeting **Pgs. 8-10**

6.) Approval of Agenda

7.) Treasurer's Report

8.) Attorney's Report

9.) Director's Report Pgs. 12-13

10.) Items for Board Discussion

a.) Audit Committee Charter (Leal) Pgs. 23-27

b.) Board Room Layout (Leal) Pg. 28

11.) Items for Board Review and Action:

a.) Financial Reports (Holden)

I. Budget Analysis Pgs. 30-34

II. District Finances Pg. 35

III. Cash Disbursements through August 2022 Pgs. 36-38

b.) Investment Policy (Leal) Pgs. 40-44

c.) Aviation Insurance Proposals (Behrend) Pg. 46

d.) Position & Pay Structure (Behrend) Pg. 48

e.) Organizational Chart (Behrend) Pg. 50

f.) ITN 2022-03 Dental Benefits (Holden) Pg. 52

12.) Good of the Order

13.) Meeting Adjourned

Item 4

Approval of Minutes

Budget Workshop Minutes

Florida Keys Mosquito Control District

Marathon Office
503 107th Street
Marathon, FL 33050

August 16, 2022 1:00 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held a Budget Workshop on August 16, 2022, at the FKMCD Marathon Office.

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

Employees Present Were: Mikki Coss, Director of Operations; Bruce Holden, Director of Finance; Josh Kogut, Director of Aerial Operations; Chad Huff, Public Education & Information Officer; Robert Lee, Director of Aircraft Maintenance; Deanna Darias, Executive Assistant; Tony Nunez, Chief Technology Officer.

Invited Guests Present: None

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

Community Input: None

Chairman Goodman stated that this workshop has been called to discuss the Budget for the Fiscal Year 2022-2023.

Discussion: Bruce Holden, Director of Finance, presented the Board with the millage rate chart and highlighted where he thinks the District will end up; he reviewed the budget changes since the July workshop and several line items that have been reclassified. He explained to the Board that by the Tentative Public Hearing we will have the final expenses for the insurance and the health insurance.

Mr. Holden highlighted the changes made to the budget since July, which included the Hacking Insurance Refund which was decreased to \$80,000.00 after mediation. The District is planning to sell one airplane this current fiscal year and the other airplane during the next fiscal year.

Chairman Goodman asked for clarification on the reduced proceeds from the hacking insurance refund. Mr. Holden explained the total amount the District did not recuperate on the hacking is \$65,000 after the final mediation. Mr. Holden originally was under the impression that during the mediation with the insurance company they would be negotiating the final payout, which could be up to \$400,000; which was reflected in the draft Budget. After finding out last month that they were negotiating \$145,000, which resulted in a final payout of \$80,000; Mr. Holden corrected the line item in the budget. Mr. Holden then discussed the Cash Flow Analysis report and Chairman Goodman commented that we may want to start adding additional funds for reserves to start saving for the additional aircraft.

Director Leal mentioned the \$50,000 we have budgeted for the Performance Audit and recommended we remove this from the budget for this year since the state of Florida will be paying for an Operational Audit. She noted that if the Operational Audit does not cover everything Commissioner McDonald was requesting, we could put the Performance Audit into the budget for next fiscal year. After a short discussion on the

topic, the Board decided to lower the cost to \$25,000 for the Performance Audit and keep it in the budget for this year until we received further clarification from the state.

Mr. Holden then recapped the Analytical Format, and that only a few changes have been made since the last workshop. He will highlight the best and worst case scenarios for the next meeting and the Board can decide which direction they'd like to move and how much they want to leave towards reserves.

Good of the Order: None

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

Respectfully submitted,

*Andrea Leal
Executive Director*

*Board of Commissioners
Florida Keys Mosquito Control District*

Phillip L. Goodman, Chairman

Thomas McDonald, Secretary-Treasurer

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

Regular Meeting Minutes

Florida Keys Mosquito Control District

Marathon Office
503 107th Street
Marathon, FL 33050

August 16, 2022 1:30 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held a Regular Meeting on August 16, 2022 at the FKMCD Marathon office.

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

Employees Present Were: Mikki Coss, Director of Operations; Bruce Holden, Director of Finance; Josh Kogut, Director of Aerial Operations; Chad Huff, Public Education & Information Officer; Robert Lee, Director of Aircraft Maintenance; Deanna Darias, Executive Assistant; Tony Nunez, Chief Technology Officer.

Invited Guests Present: None.

Community Input: None.

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

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

Treasurer's Report: During the meeting Commissioner McDonald, Secretary/Treasurer, handed out the FKMCD Audit Committee Charter guidelines and reminded the Board that they are responsible for carrying out their duties during the upcoming Operational Audit which will be conducted by OPPAGA (Office of Program Policy Analysis and Government Accountability). He is requesting an upcoming workshop to review each Board Member's roles before the Audit season starts. Chairman Goodman asked if the workshop can be done in October due to the Budget meetings in September.

Attorney's Report: Dale Coburn, Board Attorney, advised the Board that the mediation of the Cyber Insurance Reimbursement with the insurance carrier; PGIT was held on August 3rd, 2022, and they came to a resolution. The settlement agreement is an agenda item to be voted on today. The cost of the mediator, which was \$2500.00, was covered by PGIT.

Director's Report: Andrea Leal, Executive Director, gave the Board an update on the Mosquito-Borne Diseases in the area, which included 2 locally acquired cases in Miami-Dade and 2 travel-related cases in Monroe County. The District is watching these numbers closely and continuing to monitor the *Aedes aegypti* population. The rainfall in the Keys has been significantly lower the last month, which is attributing to lower than average Salt Marsh mosquito numbers. No aerial adulticide missions were conducted in July and only four (4) truck adulticide missions were executed covering approximately 2,500 acres. The District has increased the number of ground liquid larvicide missions, which is allowing us to increase our control over the *Aedes aegypti* in these additional areas. Ninety six (96) service requests received in July, which was significantly lower than the historical average for July, and the month of June, which was over 400.

Chad Huff, our Public Education & Information Officer will be participating in a few local community outreach events including the Upper Keys Rotary and the South Florida Aquatic Plant Management Society.

FKMCD has added some new landing zones for the helicopter in the Upper Keys and Director Leal thanked the aviation department and Mr. Huff for their hard work in finding these additional zones. Director Leal, Chairman Goodman, and Bruce Holden met with the Key West Chamber of Commerce on July 26th regarding our upcoming Budget. Chairman Goodman commented on how well he felt the meeting went and that he also received a complimentary letter from the Chamber after the meeting.

The next FKMCD-Oxitec Webinar is scheduled for August 23, 2022 at 5pm, which will cover the 2022 Project Update for Oxitec.

Items for Board Discussion:

9a.) Investment Policy – Chairman Goodman, reviewed the current financial policies which are found in the FKMCD Administrative Policy Manual. He recommended a few changes to the policy which included automatically designating the current Secretary/Treasurer to the Investment Advisory Committee. The three (3) member Investment Advisory Committee would be responsible for deciding which authorized investment institution the District utilizes each year. Chairman Goodman would also like to add to the policy that OPEB does not follow these same guidelines. Director Leal advised the changes will be made and brought back at the next meeting as an action item.

Items for Board Review and Action:

10a.) Financial Reports – Bruce Holden, Director of Finance, advised July was a good month financially due to the low amounts of rain in the area. He feels overall the District is doing a great job with spending and are staying close to the 7 year average spend. Mr. Holden briefly reviewed the District Finances and Cash Disbursements. *A motion was made by Commissioner Cranney, seconded by Commissioner Pinder, and passed unanimously*, confirming the Board received the financial information from July of 2022 and the Board requests it be submitted for audit at the appropriate time.

10b.) Approval of Mediation Agreement for Cyber Insurance – Andrea Leal, Executive Director, recapped the previous discussions regarding the PGIT mediation and asked the Board accept the terms of the mediation agreement. *A motion was made by Commissioner McDonald, seconded by Commissioner Cranney*, to approve the Mediation Agreement for the Cyber Insurance Claim. After a roll call vote, it was unanimously approved. Dale Coburn, Board Attorney, stated PGIT will be sending him a release, he asked the Board if the release can be signed by Chairman Goodman and Director Leal without having to be brought back to the Board for approval. The Board unanimously agreed.

10c.) Approval for Participation in FLCLASS Investment Pool – Bruce Holden, Director of Finance, informed the Board that he conducted reference checks with FLCLASS participants from other governmental agencies within the Florida Keys. The agencies consisted of Florida Keys Aqueduct Authority, Clerk of Court, and Keys Energy; each had glowing reviews of the FLCLASS operations, and he recommends moving forward with FLCLASS to generate additional interest income for the District. *A motion was made by Commissioner Zuba, seconded by Commissioner McDonald, and passed unanimously* to approve Participation in FLCLASS Investment Pool, with the monetary amount being decided by the three (3) person Investment Advisory Committee. After a roll call vote, it was unanimously approved.

10d.) Surplus Equipment – Bruce Holden, Finance Director, asked the Board for approval for destruction and/or disposal of the Surplus Property listed once it is determined that no other county or district engaged in arthropod control has need for the equipment. *A motion was made by Commissioner Cranney, seconded by Commissioner McDonald, and passed unanimously* to approve the surplus property disposition of the Britten-Norman Islander 2T Twin Engine Turbine Airplane. After a roll call vote, it was unanimously approved.

Good of the Order:

- Chairman Goodman advised the Board we will have the Tentative Budget Hearing on September 13th at 5:05pm and the Regular Meeting and Final Budget Hearing will be on September 20th. It was decided to start the Regular Meeting at 3:30pm and the Final Budget Hearing at 5:05pm.

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

Respectfully submitted,

*Andrea Leal
Executive Director*

*Board of Commissioners
Florida Keys Mosquito Control District*

Phillip L. Goodman, Chairman

*Thomas McDonald, Secretary-Treasurer
For additional information, please refer to www.keysmosquito.org.*

Item 9

Director's Report

September 2022 Director's Report

State of Florida Mosquito-Borne Disease Update (as of 09/10/2022)

1. Monroe County (2022)
 - a. Dengue: 0 local, 3 travel-related
2. All of Florida (2022)
 - a. Dengue: 14 local (Miami-Dade, 13; Collier, 1), 371 travel-related (Miami-Dade, 236)
 - b. Zika: 0 local, 0 travel-related
 - c. Chikungunya: 0 local, 0 travel-related
 - d. West Nile Virus: 0 human cases
 - e. Eastern Equine Encephalitis: 0 human cases
 - f. Malaria: 38 travel-related

Operations Summary

1. Adult Mosquitoes
 - a. Salt Marsh mosquito numbers higher than historical average in the Lower and Middle Keys, but lower than historical average in the Upper Keys throughout August
 - b. No aerial adulticide missions were conducted in August
 - c. Twenty-eight (28) truck adulticide missions were conducted in August throughout the Keys, treating approximately 13,500 acres
 - d. *Aedes aegypti* numbers did not exceed our adulticide action thresholds throughout the Keys in August
 - i. Aerial and ground liquid larvicide missions completed throughout the Keys
 - ii. Upper Keys Hotspot Update: Narrowed our focus to 3 businesses and will continue working closely with them on clean-ups and options
2. Larval Mosquitoes
 - a. Twenty-three (23) aerial granular larvicide missions were completed in August, treating approximately 7,400 acres; this is lower than the historical average for August
 - b. One (1) aerial liquid larvicide mission was conducted in August in Key West
 - c. Ground liquid larvicide missions were conducted, treating approximately 2,400 acres throughout the Keys
3. Service Requests received (199) were significantly lower than the historical average for August, majority of which requesting a fog truck or inspection

Community Outreach/Education

1. Community Events/Outreach
 - a. Lower Key Rotary, 9/16/22
 - b. Upper Keys Rotary, 9/20/22
 - c. South Florida Aquatic Plant Management Society, 9/27/22
2. Media
 - a. Weekly Radio, US 1
 - b. Oxitec Project, media ongoing
 - i. Citizen Article, 9/13/22
3. News Release
 - a. Joint Release 9/8/22: FKMCD—Oxitec Mosquito Project Update
4. Other
 - a. New landing zones in Upper Keys, utilization underway
 - b. Continued outreach to hotspot locations in Upper Keys
 - c. FKMCD building sign repairs, ongoing

Human Resources

1. Current Openings
 - a. Field Inspector, Lower Keys: final selection completed
 - b. Part-time Trap Technicians: accepting applications
 - c. Director of Aerial Operations: accepting applications, conducting interviews
2. Retirements
 - a. Kurt Joseph, Aircraft Support Technician: 12 years of service

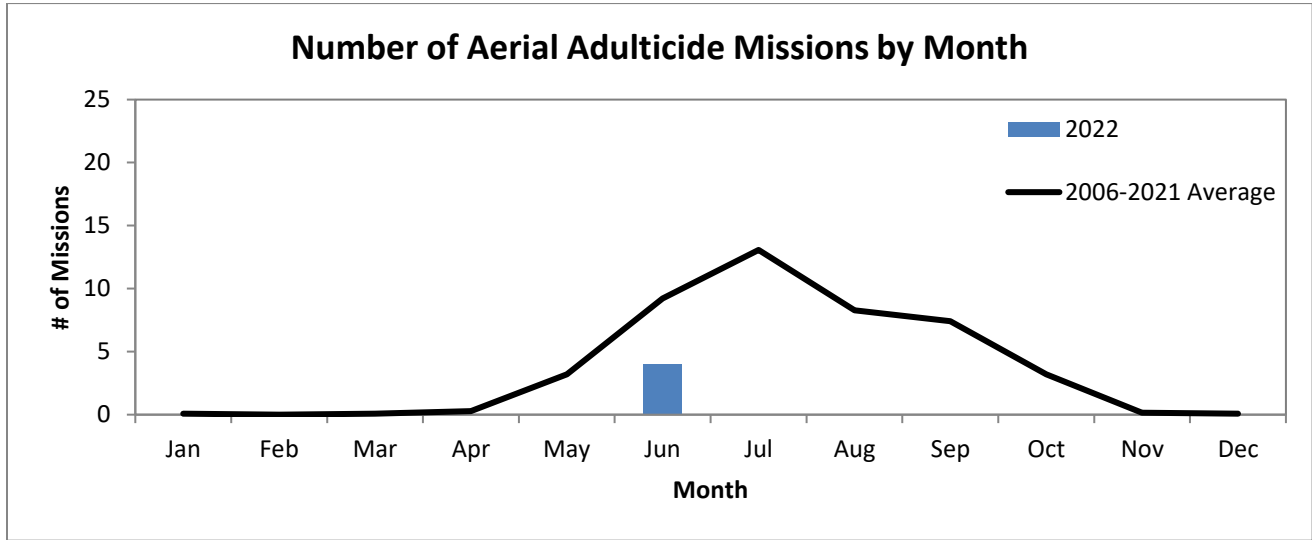
Other Items

1. Travel/Training
 - a. A. Leal (Webinar): Innovations in Residual Larvicides, 8/18/22
2. Annual Meeting with Balfour Beatty: 8/30/22
3. FKMCD-Oxitec Mosquito Project
 - a. Webinar (8/30/22): 2022 Project Update
 - b. Next FKMCD-Oxitec Webinar: 9/27/22 @ 5:00pm, Preventing Mosquito-Borne Disease
4. After Action Items/Future Board Items
 - a. Benefit Utilization Discussion
 - b. Internal Systems Review/Operational Audit Workshop

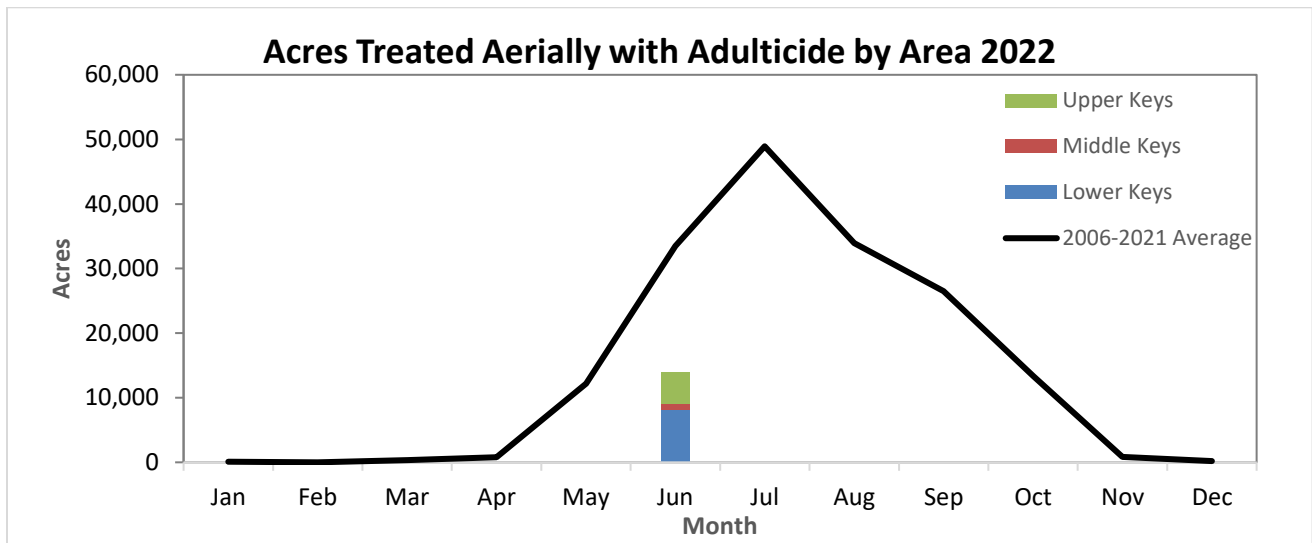
Florida Keys Mosquito Control Operations Report

(Adjusted through August 31, 2022)

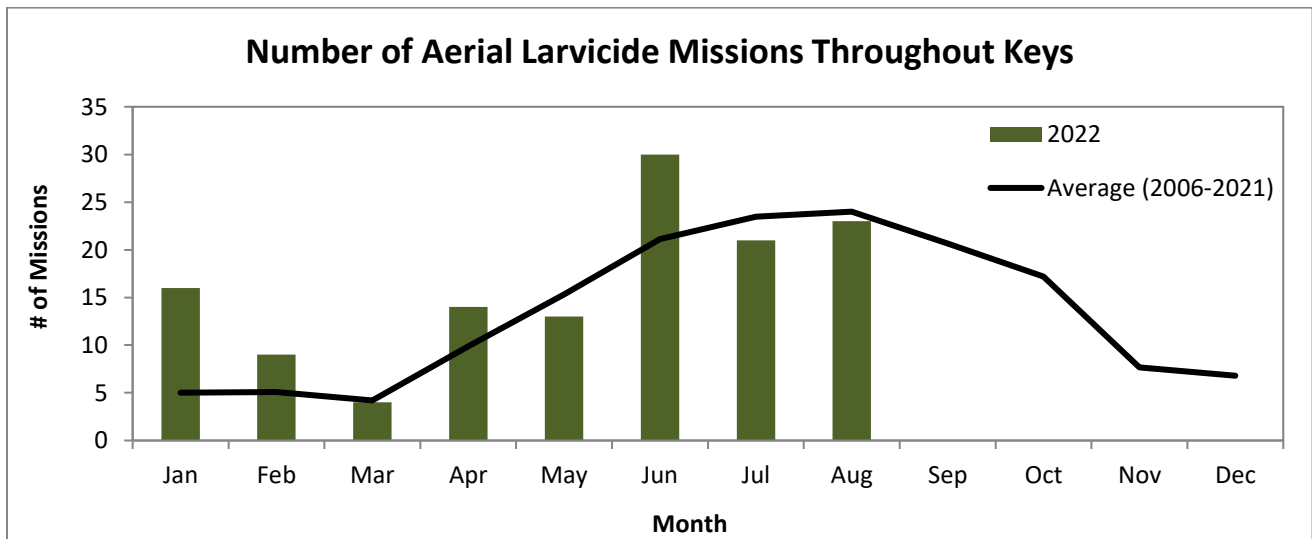
Aerial Adulticiding Missions in August 2022: 0



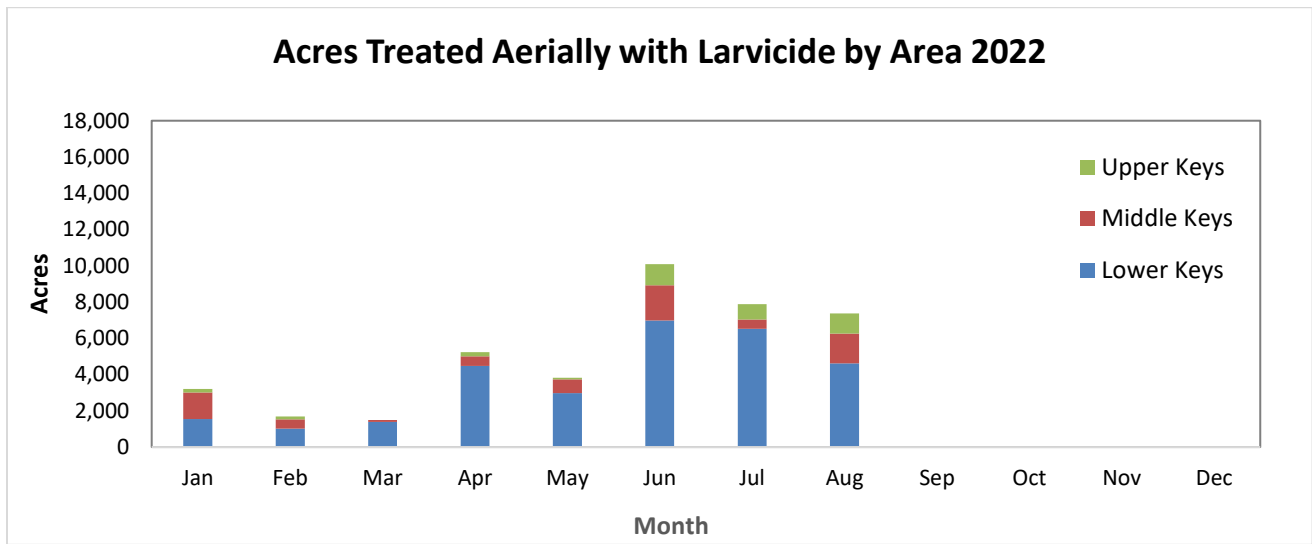
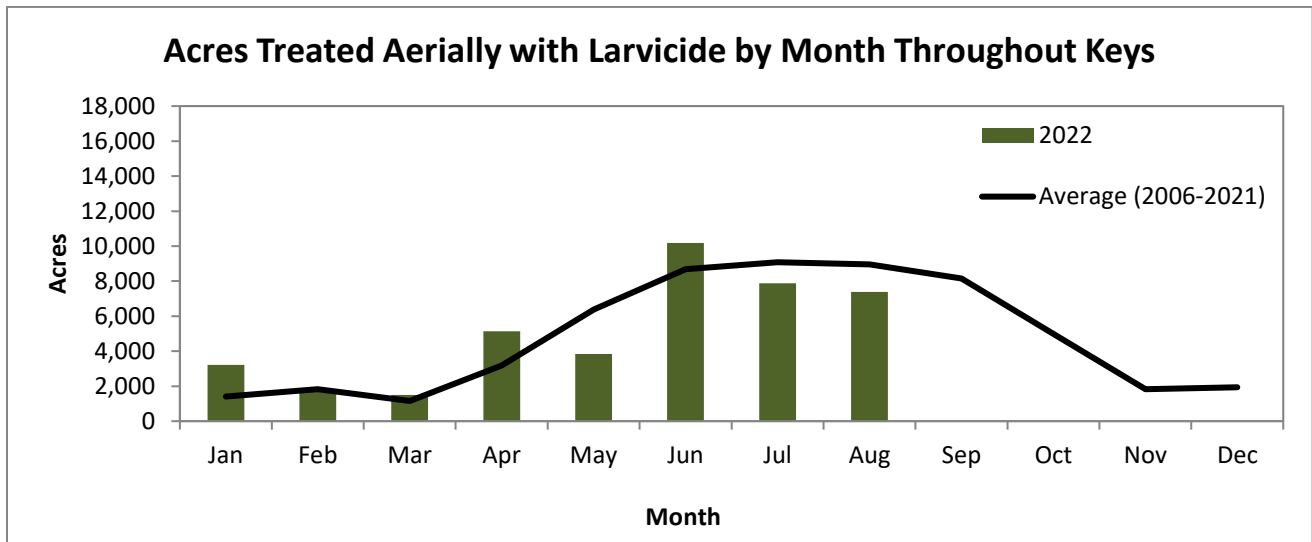
Aerial Adulticiding Acreage in August 2022: 0



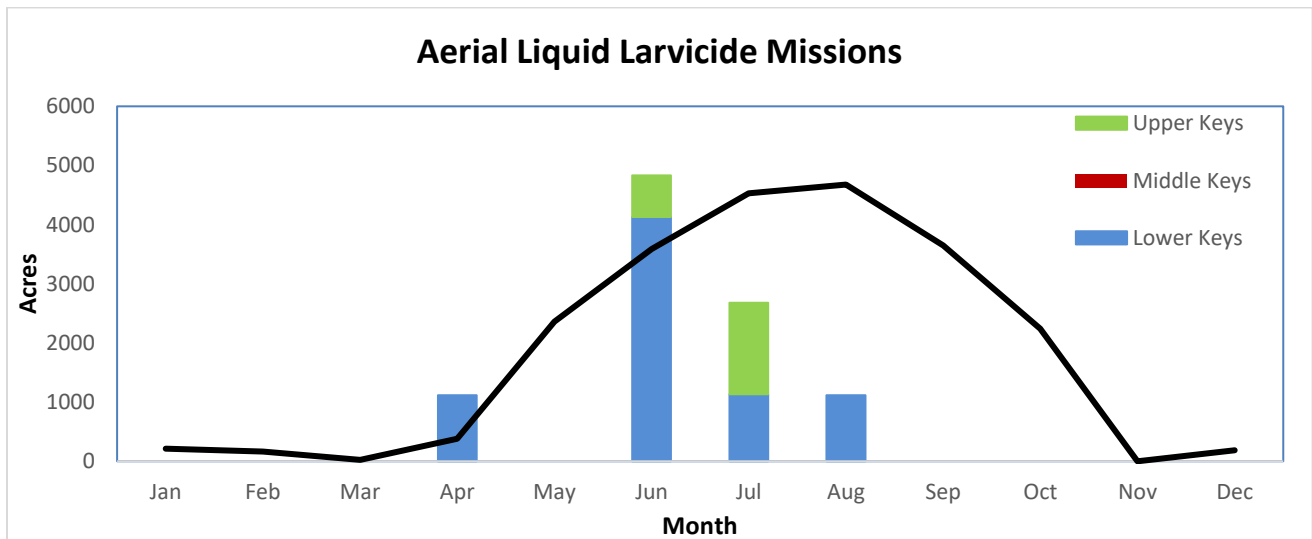
Aerial Granular Larviciding Missions in August 2022: 23



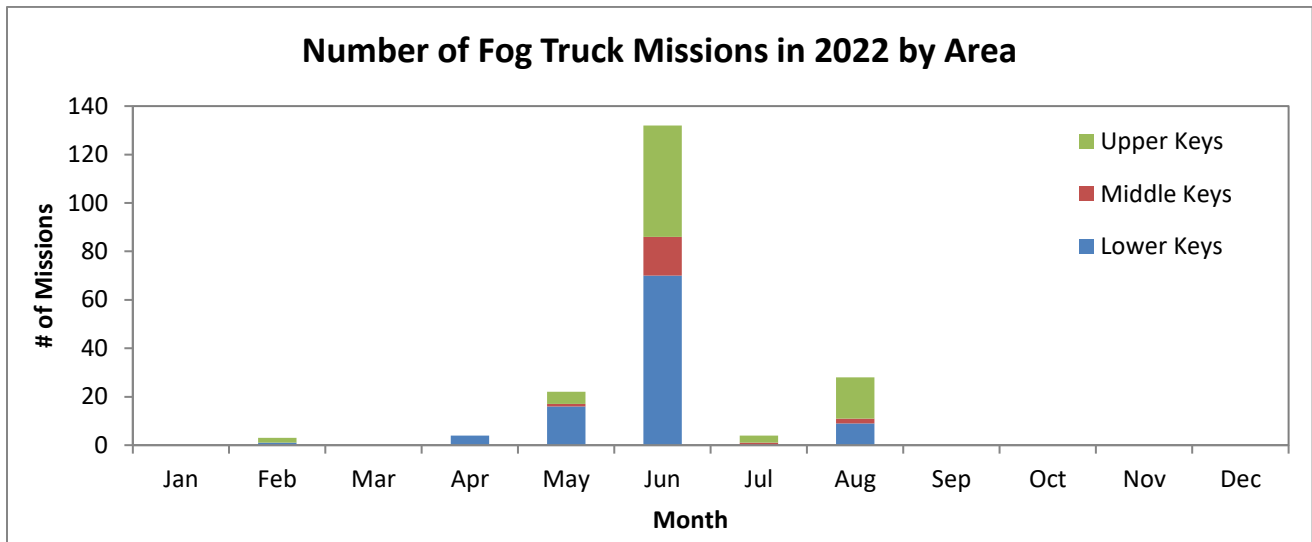
Aerial Granular Larviciding Acreage in August 2022: 7,379



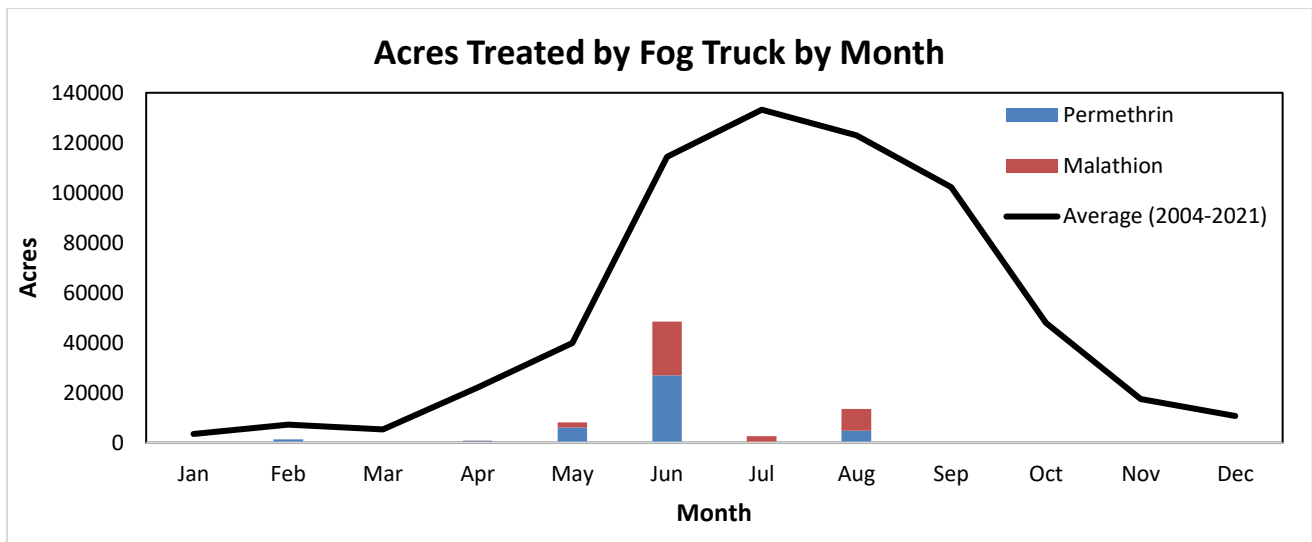
Number of Aerial Liquid Larviciding Missions in August 2022: 1



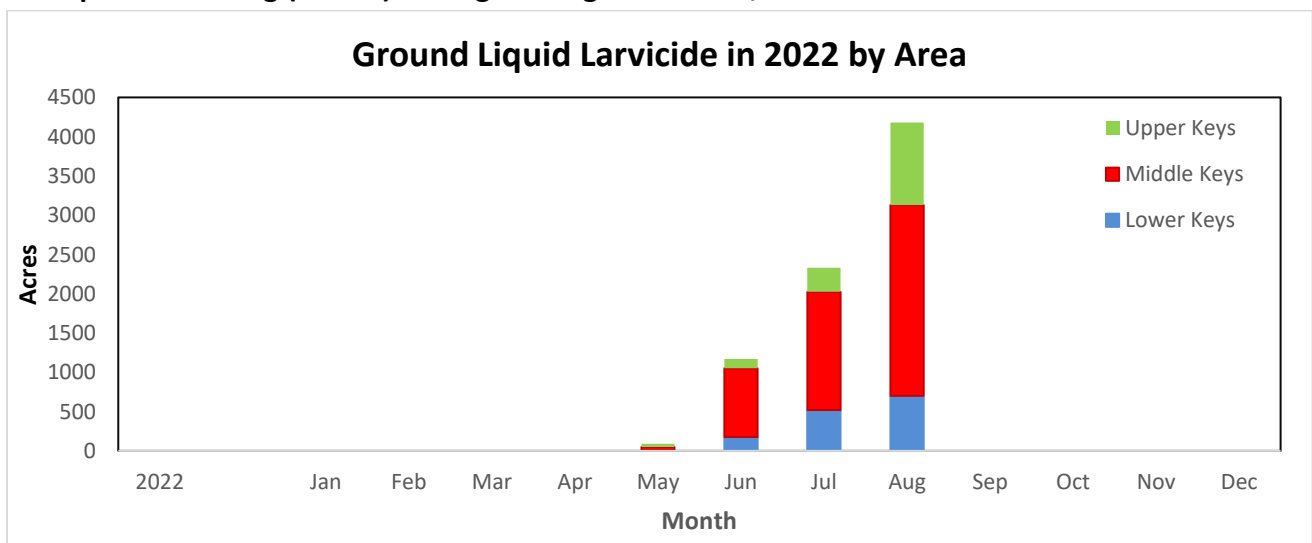
Ground Adulticiding (Trucks) Missions in August 2022: 28



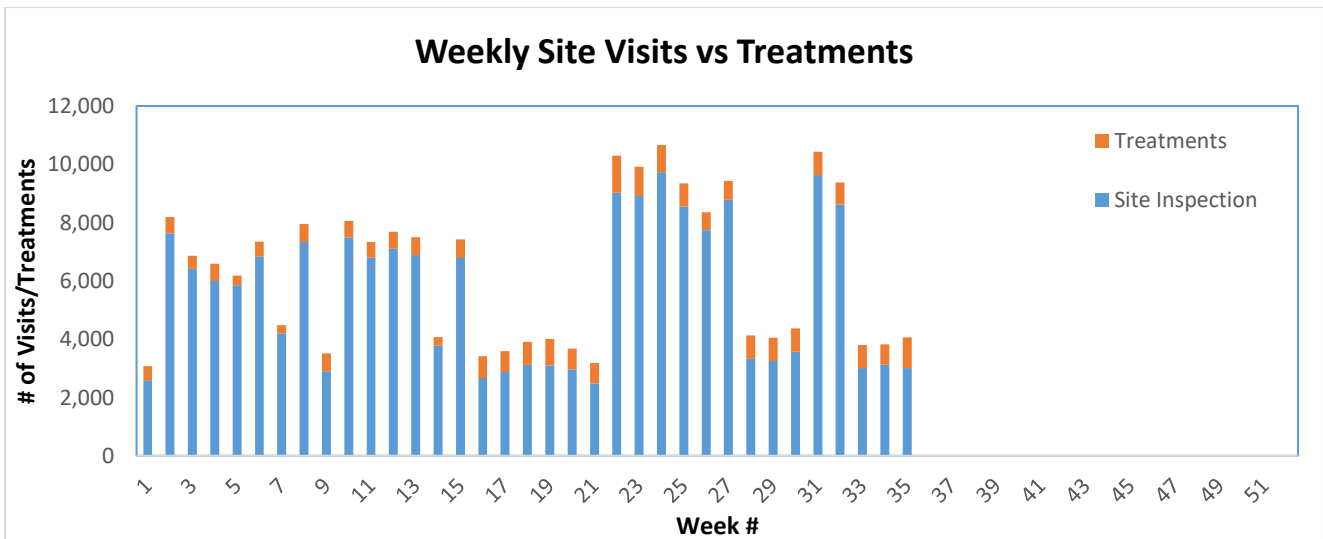
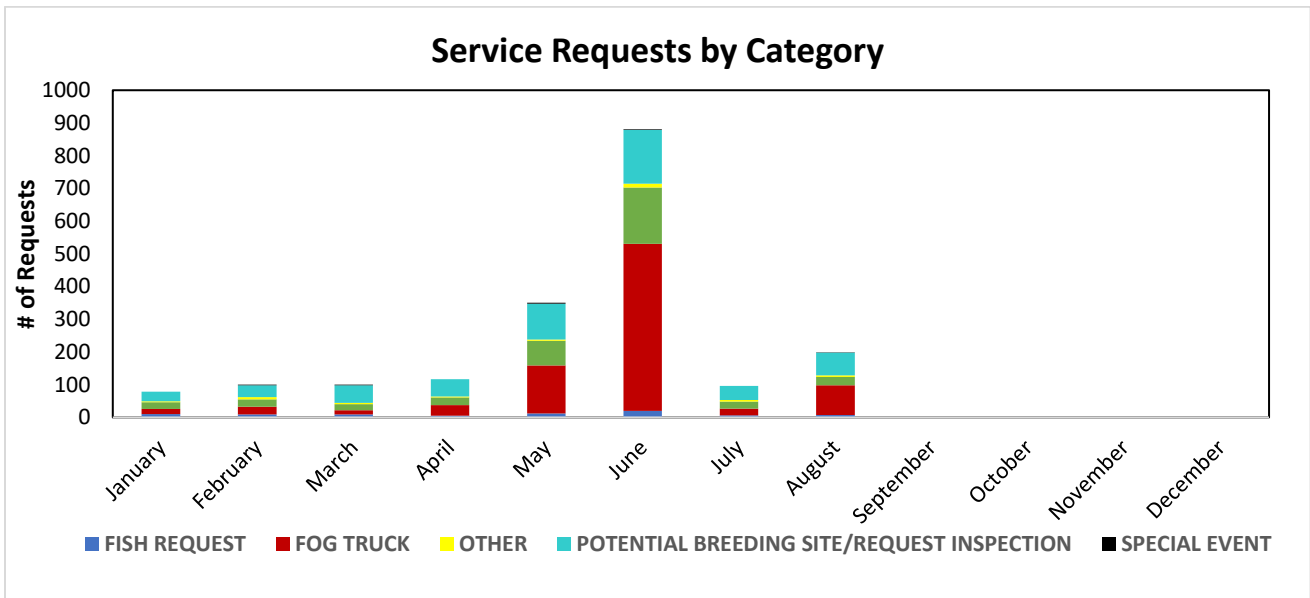
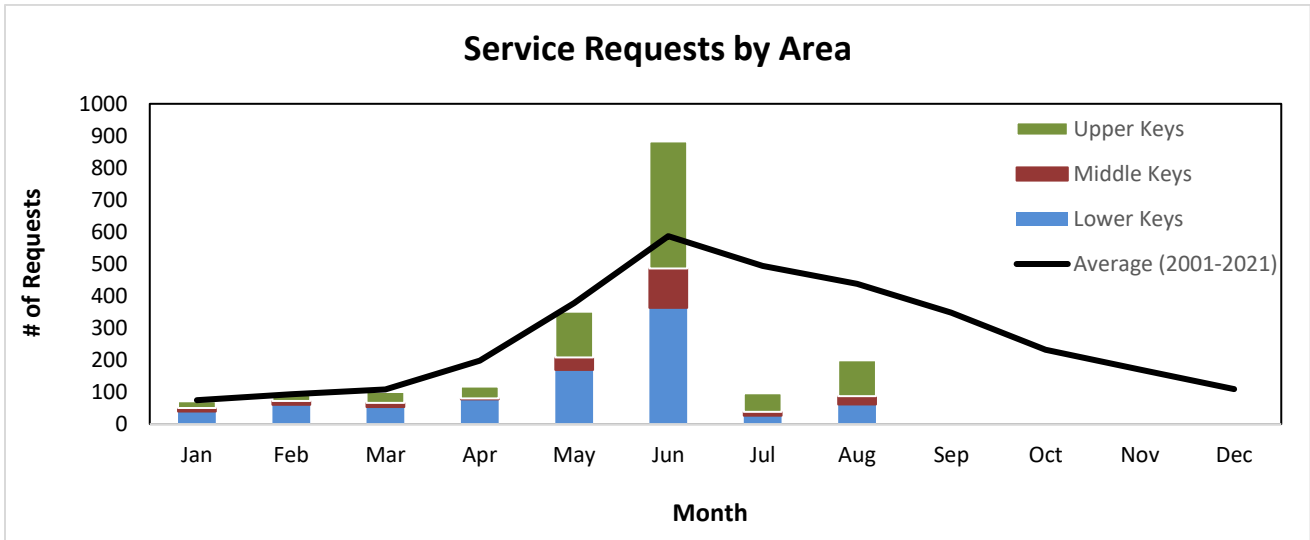
Ground Adulticiding (Trucks) Acreage in August 2022: 13,530



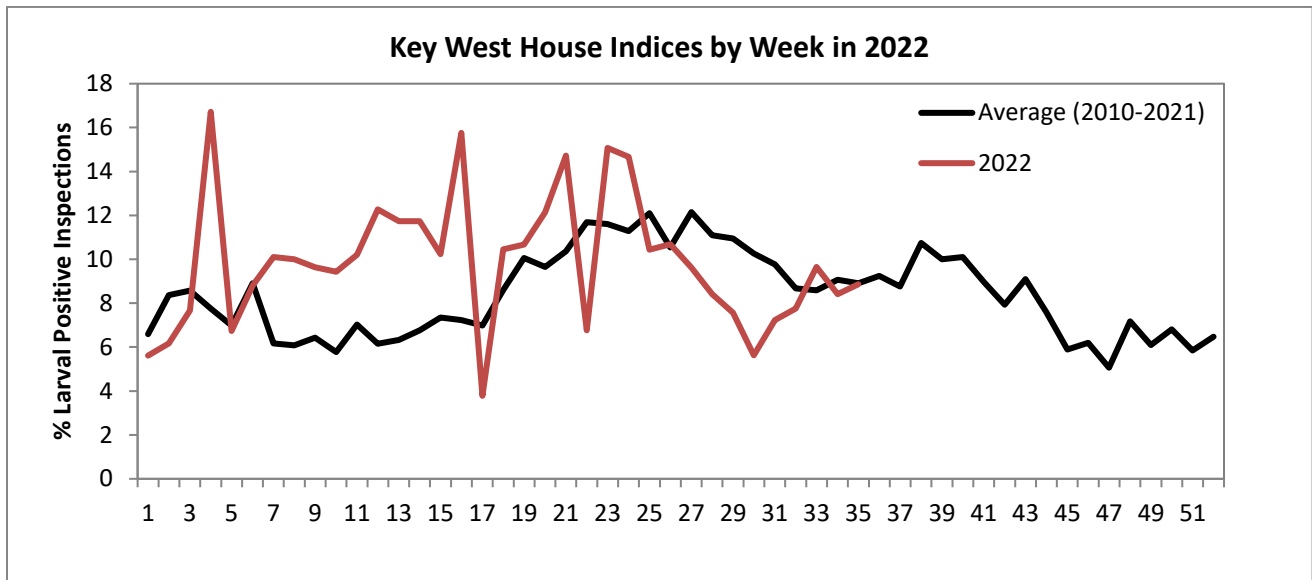
Ground Liquid Larviciding (Trucks) Acreage in August 2022: 2,430.5



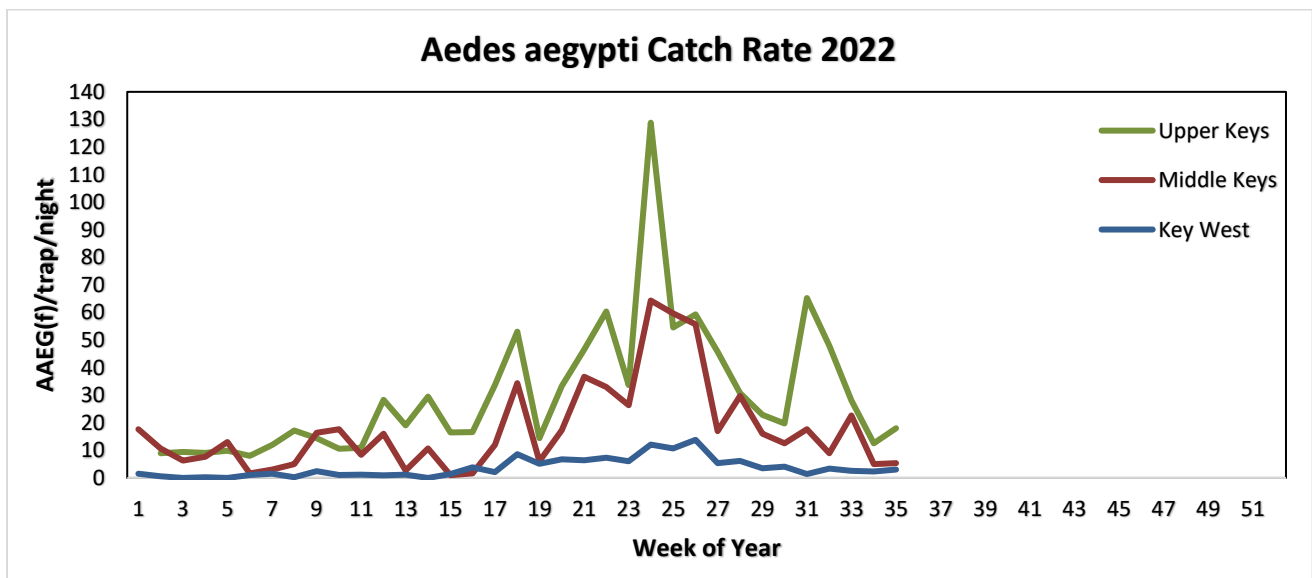
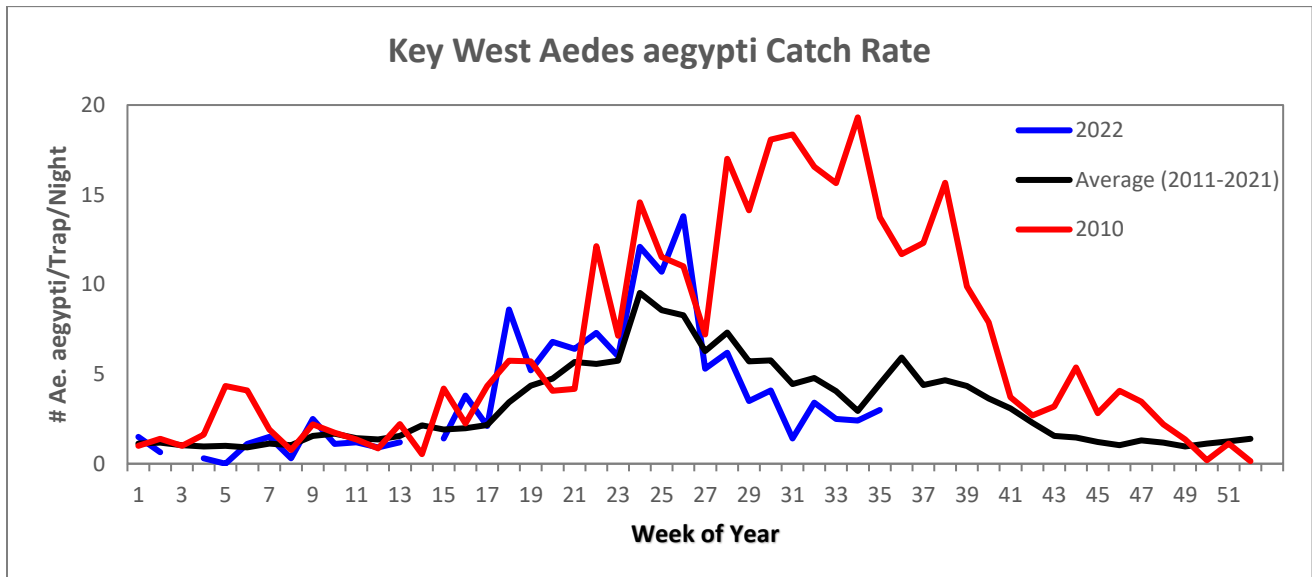
Total Service Requests for August 2022: 199



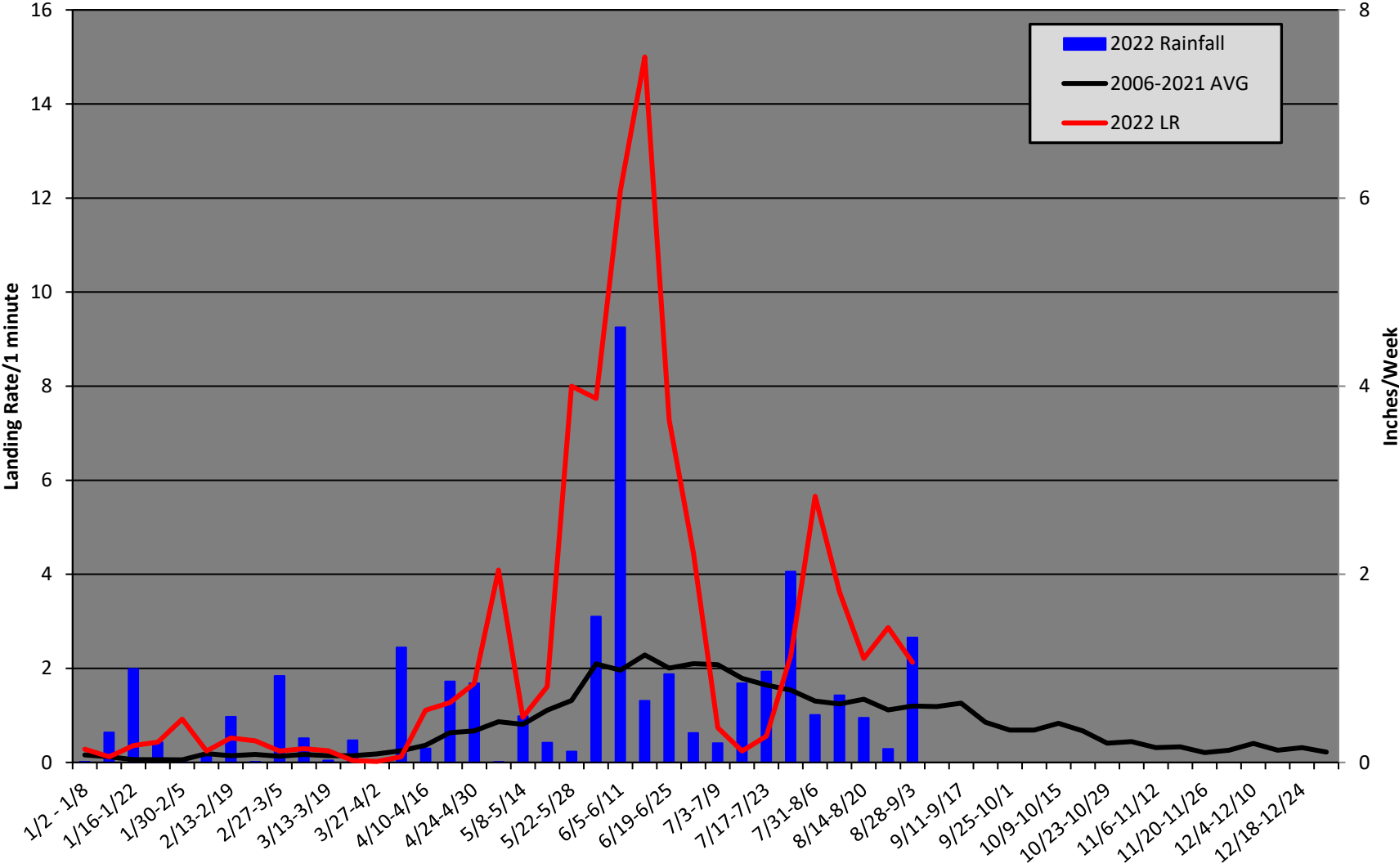
Key West *Aedes aegypti* Larval Information:



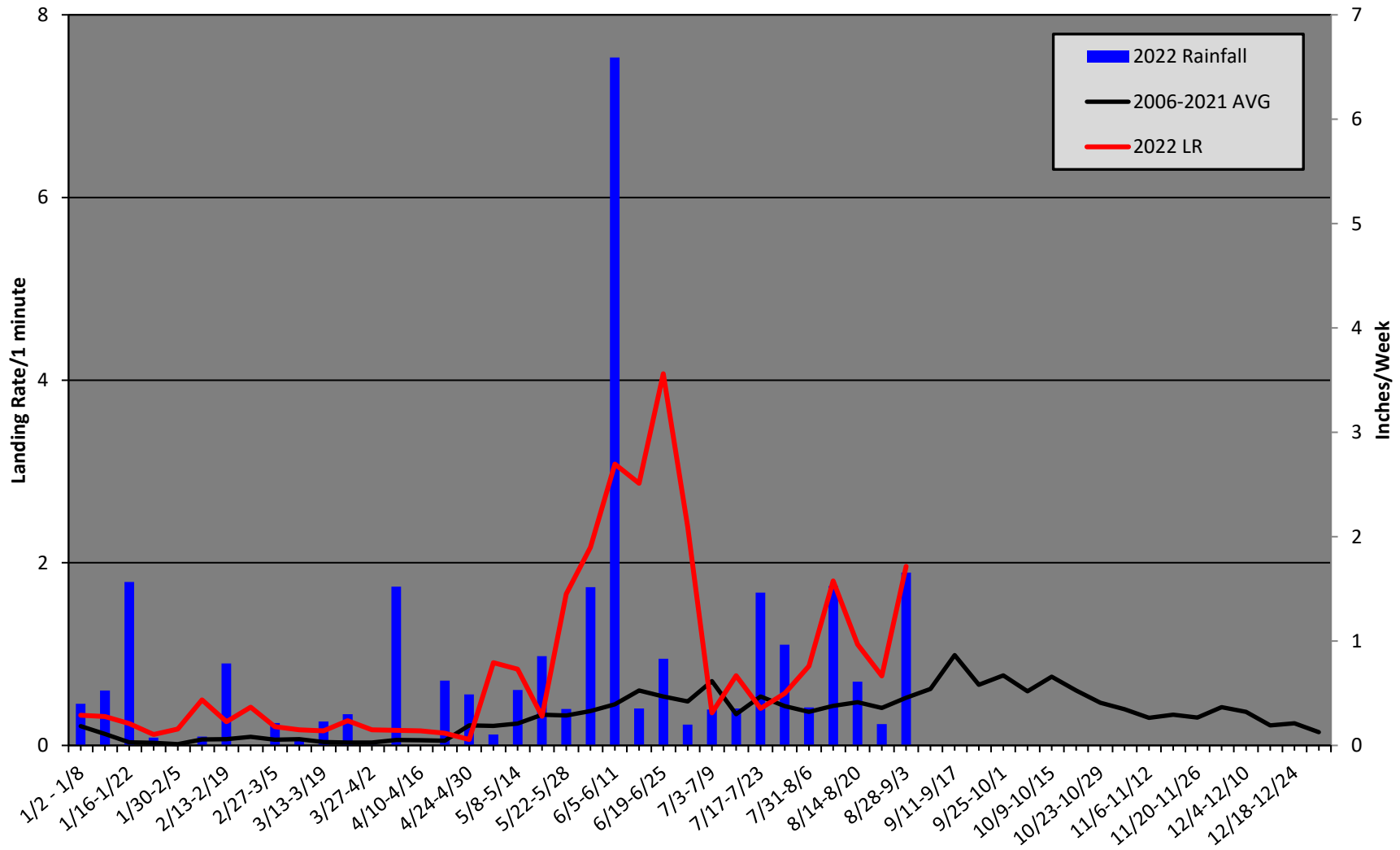
Adult *Aedes aegypti* Catch Rate Information:



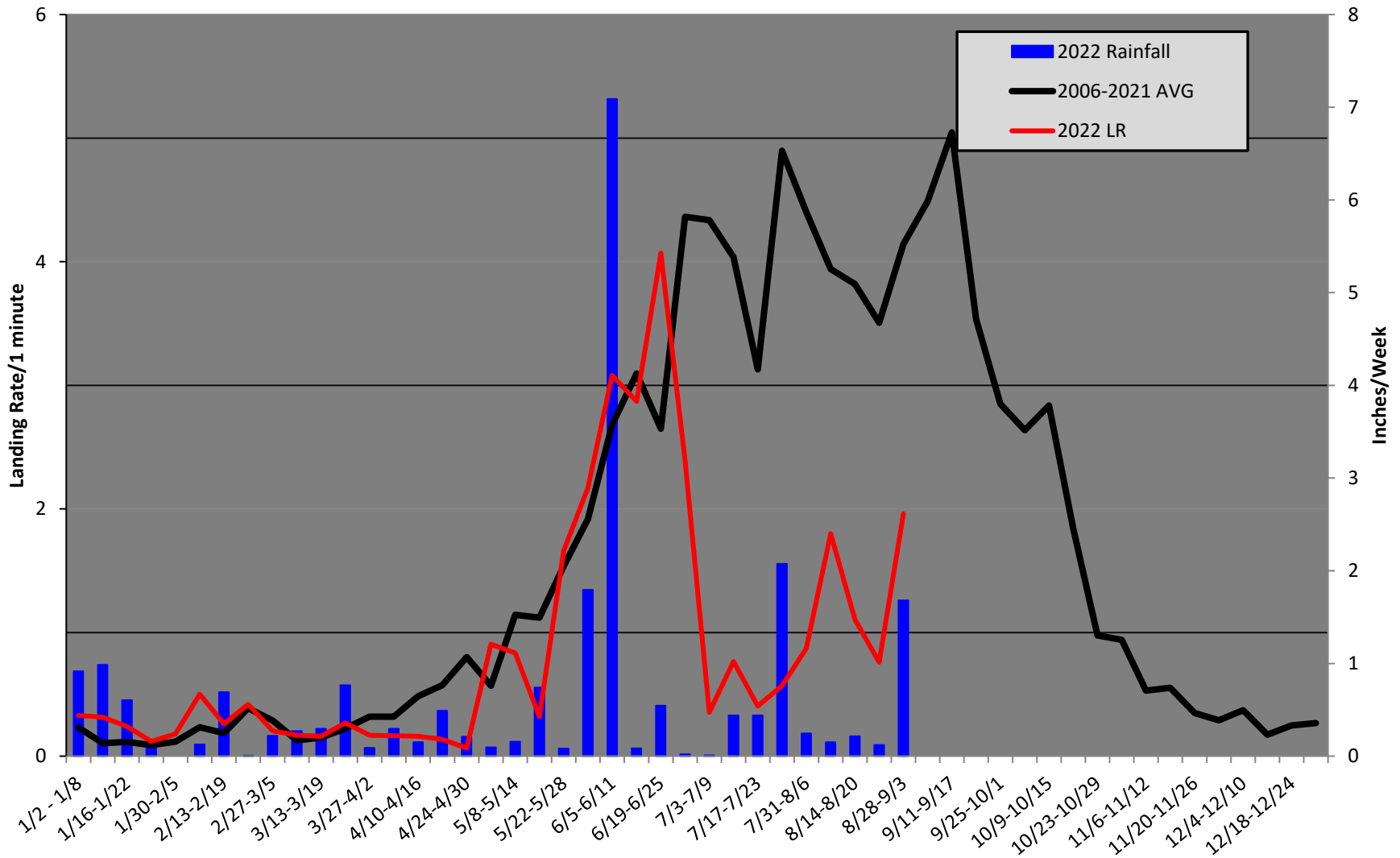
Lower Keys: Saddlebunch to Bahia Honda Average Landing Rate Counts and Rainfall



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



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



Item 10a

Audit Committee Charter

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

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

Purpose

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

Organization

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

Authority

In meeting its responsibilities, the Audit Committee shall:

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

Responsibilities

The Audit Committee will carry out the following responsibilities:

Financial Reporting

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

Internal Controls and Risk Assessment

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

External Audit

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

Budget and Operations Review

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

Compliance with Laws and Regulations

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

Reporting

- Regularly report to the Board of Commissioners about Committee activities, issues and related recommendations.
- Provide an open avenue of communication between the Board of Commissioners, management and the independent external auditors.

Other

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

Item 10b

Board Room Layout

Item 11a

Financial Reports

Budget Analysis

District Finances

Cash Disbursements

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT
MONTHLY BUDGET ANALYSIS
FISCAL YEAR 2021-2022
AUGUST 2022**

STATE FUND

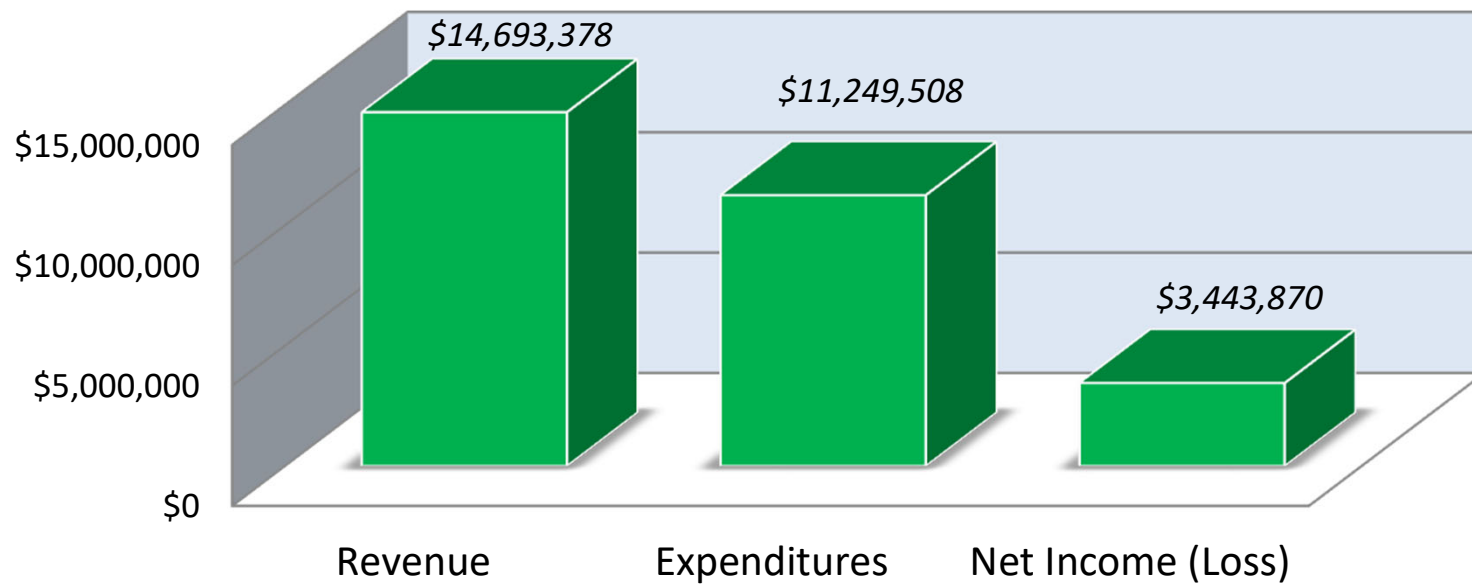
ACCT. NO	ITEM	Annual Budget	Current August Actual	Prior Year Month	Current YTD Actual	Prior Year YTD Actual	Current Annual: Unexpended	Year on Year Variance
10	Personal Services 11 - 15							
20	Personal Service Benefits 21 - 25							
30	Operating Expense 31 - 34							
40	Travel and Per Diem 40.1 - 40.3	15,000.00			1,915.95	0.00	13,084.05	1,915.95
41	Communication Services							
42	Freight Services							
43	Utility Services							
44	Rentals and Leases							
45	Insurance							
46	Repair and Maintenance Service 46.1 - 46.6				0.00	0.00		0.00
47	Printing/Binding							
48	Promotional Activities							
49	Other Current Charges and Obligations							
51	Office Supplies/Materials							
52.1	Gas/Oil/Lube							
52.2	Chemical/Solvents/Additives	1,133,275.23			275,572.50	141,119.20	857,702.73	134,453.30
52.3	Clothing and Wearing Apparel							
52.4	Miscellaneous Supplies and Incidental							
52.5	Tools and Small Implements							
54	Books, Publications, Subscriptions, Memberships							
55	Training	8,764.00			0.00	2,190.00	8,764.00	(2,190.00)
60	Capital Outlay 61 - 64	194,038.00					194,038.00	0.00
71	Debt Service-Principal							
72	Debt Service-Interest							
89	Contingency (current year)	50,000.00					50,000.00	
99	Payment of Prior Year Accounts							
0.001	Reserves - Future Capital Outlay							
0.002	Reserves - Self Insurance							
0.004	Reserves - Sick and Annual Leave							
	TOTAL:	1,401,077.23	0.00	0.00	277,488.45	143,309.20	1,123,588.78	134,179.25

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT
MONTHLY BUDGET ANALYSIS
FISCAL YEAR 2021-2022
AUGUST 2022**

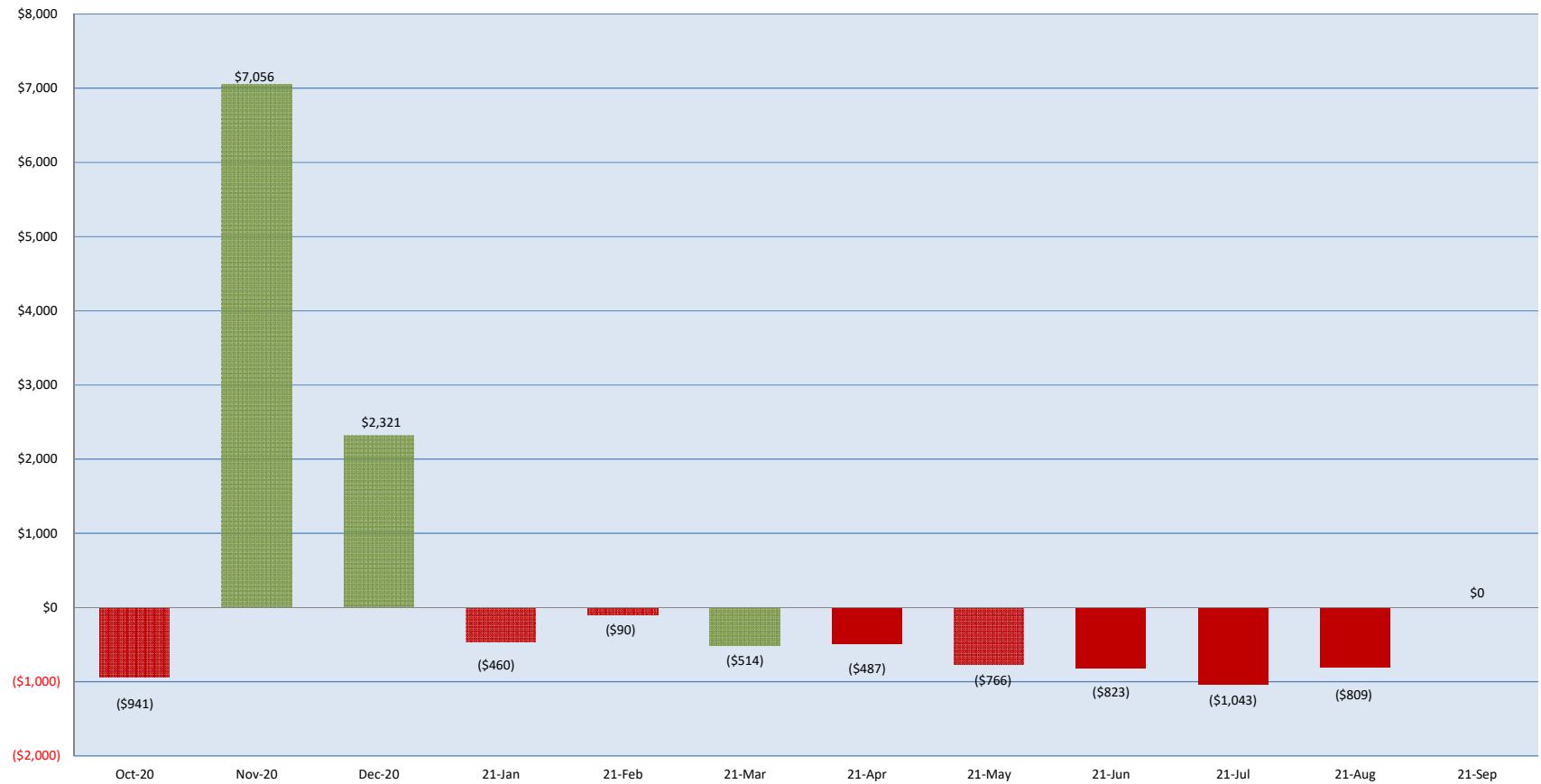
LOCAL FUND

ACCT. NO	ITEM	Annual Budget	Current August Actual	Prior Year Month	Current YTD - Actual	Prior Year YTD Actual	Current Annual: Unexpended	Year on Year Variance
10	Personal Services 11 - 15	5,107,273.00	388,819.65	356,012.02	4,435,514.17	4,206,229.48	671,758.83	229,284.69
20	Personal Service Benefits 21 - 25	3,638,882.00	267,709.28	222,251.51	2,900,217.49	2,878,064.64	738,664.51	22,152.85
30	Operating Expense 31 - 34	1,034,039.00	14,708.32	11,552.19	898,487.24	1,343,846.78	135,551.76	(445,359.54)
40	Travel and Per Diem 40.1 - 40.3	95,985.00	803.94	5,435.59	71,384.56	13,474.81	24,600.44	57,909.75
41	Communication Services	100,100.00	3,903.05	3,756.10	80,837.92	91,738.69	19,262.08	(10,900.77)
42	Freight Services	20,020.00	1,000.33	766.65	14,920.99	11,823.66	5,099.01	3,097.33
43	Utility Services	114,650.00	11,399.00	6,315.15	93,753.16	73,114.22	20,896.84	20,638.94
44	Rentals and Leases	941,243.00	13,563.07	8,340.53	130,289.74	95,649.10	810,953.26	34,640.64
45	Insurance	773,570.00	5,106.00	(24,290.00)	29,439.70	(38,714.00)	744,130.30	68,153.70
46	Repair and Maintenance Service 46.1 - 46.6	564,556.00	40,778.71	44,574.95	501,016.41	367,199.11	63,539.59	133,817.30
47	Printing/Binding	4,050.00			4,593.80	1,717.09	(543.80)	2,876.71
48	Promotional Activities	16,500.00	1,374.84	2,870.00	8,679.84	8,953.00	7,820.16	(273.16)
49	Other Current Charges and Obligations	511,115.00	1,327.20	807.45	507,251.97	357,255.59	3,863.03	149,996.38
51	Office Supplies/Materials	82,200.00	1,842.42	1,311.67	45,278.27	35,878.41	36,921.73	9,399.86
52.1	Gas/Oil/Lube	328,967.00	31,920.06	28,160.29	229,805.05	166,409.09	99,161.95	63,395.96
52.2	Chemical/Solvents/Additives	910,666.43	53,854.00	174,144.35	849,414.35	977,340.66	61,252.08	(127,926.31)
52.3	Clothing and Wearing Apparel	40,830.00	639.49	507.88	30,935.85	27,749.28	9,894.15	3,186.57
52.4	Miscellaneous Supplies and Incidental	170,330.00	7,291.88	4,717.72	112,056.65	71,088.40	58,273.35	40,968.25
52.5	Tools and Small Implements	10,000.00	1,254.26	421.22	10,683.40	5,682.76	(683.40)	5,000.64
54	Books, Publications, Subscriptions, Memberships	85,310.00	748.00	3,486.00	58,183.73	48,774.68	27,126.27	9,409.05
55	Training	92,959.00	932.95		61,009.03	4,811.79	31,949.97	56,197.24
60	Capital Outlay 61 - 64	367,500.00	26,626.00	2,070.00	175,754.62	110,904.33	191,745.38	64,850.29
71	Debt Service-Principal							
72	Debt Service-Interest							
89	Contingency (current year)	2,500,000.00					2,500,000.00	
99	Payment of Prior Year Accounts							
0.001	Reserves - Future Capital Outlay	2,454,026.00					2,454,026.00	
0.002	Reserves - Self Insurance						0.00	
0.004	Reserves - Sick and Annual Leave	250,000.00					250,000.00	
	TOTAL:	20,214,771.43	875,602.45	853,211.27	11,249,507.94	10,858,991.57	8,965,263.49	390,516.37

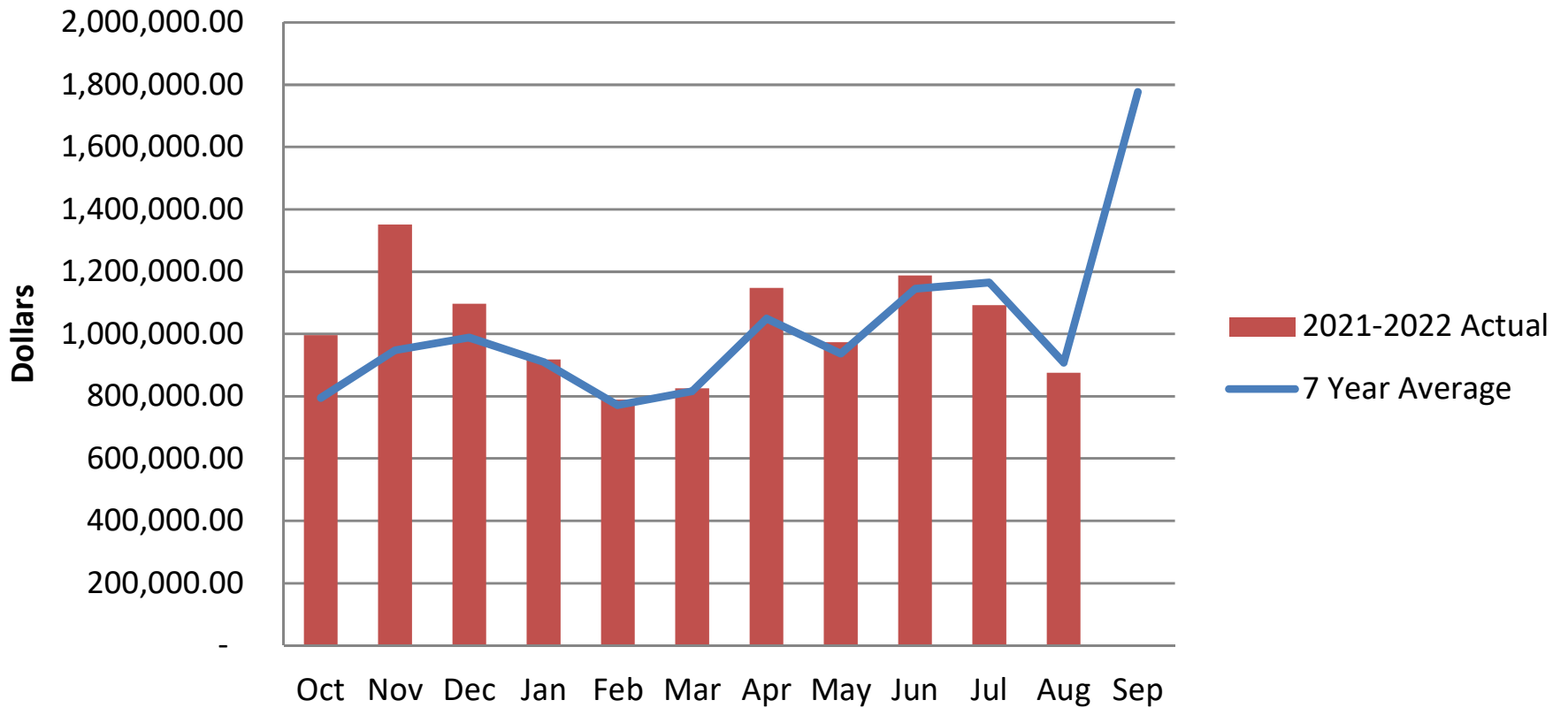
FKMCD Local FY 2021-2022 YTD Cash Basis Net Income (Loss) through August 2022



**FKMCD Local Funds FY 2021-2022 Cash Basis Monthly Net Income (Loss) through
August 2022
(Thousands of Dollars)**



Expenditure of Local Funds 2021-2022 Actual vs. Average of Last 7 Years



LOCAL ACCOUNT FUNDS

CHECKING - OPERATING

Checking Account balance on August 31, 2022:	\$ 8,858,276.76	
Plus September 2022 deposits to date:	<u>5,796.64</u>	
Total Operating Checking Account funds available:		\$ 8,864,073.40
Less funds transferred from Operating to Payroll:	0.00	
Less funds transferred from Operating to Health:		
Less September 2022 expenditures to date:	<u>(410,689.36)</u>	
Total Operating Checking Account funds expended/transferred to date:		<u>(410,689.36)</u>
Balance in Local Checking Account at present:		\$ <u>8,453,384.04</u>

CHECKING - PAYROLL

Checking Account balance on August 31, 2022:	\$ <u>5.09</u>	
Plus funds transferred from Operating Checking to Payroll Checking:	<u>0.00</u>	
Total Payroll Checking Account funds available:		\$ 5.09
Total Net Payroll Checking expenditures to date:		<u>0.00</u>
Balance in Local Payroll Checking Account at present:		\$ <u>5.09</u>

HEALTH INSURANCE CLAIMS FUND ACCOUNT

Checking Account balance on August 31, 2022:	\$ 25.22	
Plus funds transferred from Operating Checking to Health Checking:	<u> </u>	
Total Health Checking Account funds available:		\$ 25.22
Total Net Health Checking expenditures to date:		<u> </u>
Balance in Local Health Checking Account at present:		\$ <u>25.22</u>
Plus FSA Account		<u>42,792.68</u>
Total Local Funds:		\$ <u>8,496,207.03</u>

STATE I ACCOUNT FUNDS

CHECKING - OPERATING

August 31, 2022:	\$ <u>220,454.89</u>	
Plus September 2022 deposits to date:	<u>0.00</u>	
	0.00	
Total Checking Account funds available:		\$ 220,454.89
Less funds transferred to Operating Checking:		
Less September 2022 expenditures to date:	\$ <u>0.00</u>	
Total State I Checking Account funds expended/transferred to date:		<u>0.00</u>
Balance in State I Checking Account at present:		\$ <u>220,454.89</u>

**CASH DISBURSEMENTS
FLORIDA KEYS MOSQUITO CONTROL DISTRICT**

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

Commissioners:

I herewith tender to you Cash Disbursements August 1, 2022 to August 30, 2022:

Check No.	Payment Date	Remit To	Payment Amt.
ACH	8/5/2022	Empower Retirement (Payroll Deductions)	7,180.83
ACH	8/5/2022	Florida State Disbursement Unit (Garnishments)	278.42
ACH	8/5/2022	Florida State Disbursement Unit (Garnishments)	209.19
ACH	8/5/2022	Florida State Disbursement Unit (Garnishments)	411.78
ACH	8/2/2022	Centennial Bank (Payroll)	2,029.46
ACH	8/2/2022	EFTPS	378.41
ACH	8/5/2022	EFTPS	47,266.66
ACH	8/5/2022	Centennial Bank (Payroll)	132,173.75
ACH	8/15/2022	CIGNA Healthcare	68,336.53
ACH	8/19/2022	Centennial Bank	141.75
ACH	8/19/2022	Centennial Bank	2,967.88
ACH	8/19/2022	Centennial Bank	1,441.90
ACH	8/19/2022	Centennial Bank (Payroll)	134,125.01
ACH	8/19/2022	Empower Retirement (Payroll Deductions)	7,180.83
ACH	8/17/2022	EFTPS	232.48
ACH	8/19/2022	EFTPS	48,369.08
ACH	8/19/2022	Florida State Disbursement Unit (Garnishments)	411.78
ACH	8/19/2022	Florida State Disbursement Unit (Garnishments)	278.42
ACH	8/19/2022	Florida State Disbursement Unit (Garnishments)	209.19
ACH	8/17/2022	Florida State Disbursement Unit (Garnishments)	36.60
ACH	8/17/2022	Centennial Bank	1,331.66
ACH	8/26/2022	Centennial Bank	3,864.09
ACH	8/31/2022	EFTPS	1,578.15
ACH	8/31/2022	Centennial Bank (Payroll)	4,507.48
117644	8/5/2022	Advanced Fire & Security, Inc.	7,433.00
117645	8/5/2022	Aflac (Payroll Deductions)	44.20
117646	8/5/2022	Aflac (Payroll Deductions)	1,438.16
117647	8/5/2022	Airgas USA, LLC	2,896.04
117648	8/5/2022	Amazon Capital Services	473.04
117649	8/5/2022	Auto Glass South Florida	320.00
117650	8/5/2022	Beckmann's Auto Parts	211.37
117651	8/5/2022	Boeing Distribution, Inc.	909.90
117652	8/5/2022	John Cook (Per Diem/Travel Reimbursement 7/28/2022)	15.00
117653	8/5/2022	Danilo Diaz Perez (Per Diem/Travel Reimbursement 7/27-8/2/2022)	60.00
117654	8/5/2022	DSLX.NET	3,275.00
117655	8/5/2022	Federal Express	65.97
117656	8/5/2022	Florida Keys Aqueduct Authority	303.58
117657	8/5/2022	Garrett's A/C & Refrigeration	2,265.50
117658	8/5/2022	Keys Energy Services	1,522.79
117659	8/5/2022	Key West Auto Parts	83.17
117660	8/5/2022	Level 4 Telcom	481.10
117661	8/5/2022	Tom Loftus (Per Diem/Travel Reimbursement 7/25-28/2022)	45.00
117662	8/5/2022	Marathon Garbage Service, Inc.	1,216.39

LOCAL ACCOUNT CONTINUED

117663	8/5/2022	Marie's Cleaning	1,150.00
117664	8/5/2022	Monroe County Solid Waste	48.17
117665	8/5/2022	James Ozmar (Per Diem/Travel Reimbursement 7/25/2022)	15.00
117666	8/5/2022	Steven Rutherford (Per Diem/Travel Reimbursement 7/25-8/2/2022)	75.00
117667	8/5/2022	Specialty Hardware Supply, Inc.	164.73
117668	8/5/2022	Staples Business Credit	655.01
117669	8/5/2022	Sunshine Gasoline Distributors, Inc.	8,075.57
117670	8/5/2022	UniFirst Corporation	1,366.51
117671	8/5/2022	United Way of the Florida Keys (Payroll Deductions)	23.00
117672	8/5/2022	Vernis & Bowling of the Florida	1,650.00
117673	8/5/2022	Waste Management of Florida Keys	368.57
117674	8/11/2022	Adapco, Inc.	47,946.91
117675	8/11/2022	Allen, Norton & Blue, P.A.	27.50
117676	8/11/2022	APG Media	223.50
117677	8/11/2022	Brinin M. Behrend (Reimbursement for Fleet Replacement Plates)	67.70
117678	8/11/2022	Campbell Oil Co Inc.	11,154.99
117679	8/11/2022	Capital One Trade Credit	1,647.00
117680	8/11/2022	McMaster-Carr	246.45
117681	8/11/2022	Protection Plus	223.00
117682	8/11/2022	Southeastern Grocer LLC.	309.88
117683	8/15/2022	Advance Auto Parts	100.29
117684	8/15/2022	Amazon Capital Services	3,224.51
117685	8/15/2022	AutoZone, Inc.	455.21
117686	8/15/2022	Aviation Survival	624.35
117687	8/15/2022	Boeing Distribution, Inc.	170.00
117688	8/15/2022	E.M.C Oil Corp.	1,295.00
117689	8/15/2022	Daniel Collins	2,320.00
117690	8/15/2022	Enterprise FM Trust	8,923.65
117691	8/15/2022	Florida Keys Aqueduct Authority	728.51
117692	8/15/2022	Florida Keys Electric Inc	1,964.00
117693	8/15/2022	Florida Keys Lift Truck	2,787.12
117694	8/15/2022	Florida Keys Media, LLC	798.00
117695	8/15/2022	HemoStat Laboratories	34.75
117696	8/15/2022	Home Depot Credit Services	372.62
117697	8/15/2022	Keys Sanitary Service (RCR0208)	182.23
117698	8/15/2022	Keys Auto Supply	743.93
117699	8/15/2022	PPLSI (Payroll Deductions)	248.43
117700	8/15/2022	Publix Super Markets, Inc.	350.12
117701	8/15/2022	Pure Health Solutions Inc.	239.70
117702	8/15/2022	Safran Helicopter Engines USA, Inc.	7,103.39
117703	8/15/2022	Sam C. Steele, C.F.C.	715.60
117704	8/15/2022	ULINE	1,780.80
117705	8/15/2022	Specialty Hardware Supply, Inc.	233.66
117706	8/15/2022	Xerox Corporation	999.72
117707	8/15/2022	Jill Cranney-Black (Per Diem/Travel Reimbursement Bd Mtg 8/16/2022)	77.33
117708	8/15/2022	Phillip L. Goodman (Per Diem/Travel Reimbursement Bd Mtg 8/16/2022)	54.51
117709	8/15/2022	Thomas R. McDonald (Per Diem/Travel Reimbursement Bd Mtg 8/16/2022)	68.67
117710	8/15/2022	Brandon Pinder (Per Diem/Travel Reimbursement Bd Mtg 8/16/2022)	79.20
117711	8/15/2022	Stanley Zuba (Per Diem/Travel Reimbursement Bd Mtg 8/16/2022)	64.23
117712	8/15/2022	Grainger	29.10
117713	8/15/2022	Forestry Suppliers, Inc.	170.31
117714	8/19/2022	Admirals Lock & Safe	135.00
117715	8/19/2022	Airbus Helicopters, Inc	6,109.58
117716	8/19/2022	Amazon Capital Services	233.07
117717	8/19/2022	BASIC Benefits (Cobra Admin Fee)	62.48

LOCAL ACCOUNT CONTINUED

117718	8/19/2022	Jason Bynum (Work Boots Reimbursement)	101.64
117719	8/19/2022	Campbell Oil Co Inc.	10,729.50
117720	8/19/2022	Adriaan Hereijgers (Per Diem/Travel Reimbursement 7/25-8/12/2022)	60.00
117721	8/19/2022	Justin Knowles (Per Diem/Travel Reimbursement 7/19-8/5/2022)	55.00
117722	8/19/2022	Paul Pignataro (Per Diem/Travel Reimbursement 7/25-8/5/2022)	60.00
117723	8/19/2022	Target Specialty Products	8,616.00
117724	8/19/2022	United Way of the Florida Keys (Payroll Deductions)	23.00
117725	8/19/2022	Wex Bank	114.72
117726	8/19/2022	Wright National Insurance Co (Flood Insurance)	2,394.00
117727	8/19/2022	Wright National Insurance Co (Flood Insurance)	2,712.00
117728	8/26/2022	Aflac	1,438.16
117729	8/26/2022	Amazon Capital Services	1,999.43
117730	8/26/2022	Aviation Specialties Unlimited	26,626.00
117731	8/26/2022	Michael Burton, D.O. (Drug Screen)	50.00
117732	8/26/2022	Colonial Life Insurance (Payroll Deductions)	63.24
117733	8/26/2022	Florida Keys Electric Coop Assn Inc	5,733.76
117734	8/26/2022	Forestry Suppliers, Inc.	185.62
117735	8/26/2022	Grainger	139.06
117736	8/26/2022	Bruce L. Holden (Per Diem/Travel Reimbursement 8/16 & 24/2022)	30.00
117737	8/26/2022	Low Cut Lawn Care LLC	1,600.00
117738	8/26/2022	Rochele L. Miller (Per Diem/Travel Reimbursement 8/24/2022)	15.00
117739	8/26/2022	Minitab LLC	4,200.00
117740	8/26/2022	OMNI Industrial Process, LLC	194.00
117741	8/26/2022	Ramona's	74.70
117742	8/26/2022	Andrew Roltsch (Per Diem/Travel Reimbursement 8/24/2022)	15.00
117743	8/26/2022	Signature Flight Support	3,150.00
117744	8/26/2022	Spider Tracks North America Limited	131.35
117745	8/26/2022	Standard Insurance Co. (Life Insurance Premiums)	4,118.98
117746	8/26/2022	State of Florida (DMS Telecommunications)	146.95
117747	8/26/2022	Robert Svoboda (Per Diem/Travel Reimbursement 7/20/2022)	15.00
117748	8/26/2022	Robert Svoboda (Reimbursement for ASE Test)	234.00
117749	8/26/2022	Wex Bank	1,837.77
		Transfer - Healthcare	131,485.92
Total Local Account Cash Disbursements			\$ 815,267.90

Respectfully Submitted,

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

Item 11b

Investment Policy

(FKMCD
Administrative Policy)

Financial Policies

Fiscal Year

The FKMCD's fiscal year runs from October 1st through September 30th of each year, as requested by the Florida State Board of Health to ensure that all districts have the same fiscal year.

Cash Management Policy

The Florida Keys Mosquito Control District adopted a Cash Management Policy on 6/17/2013, which applies to all investment activity of the District's cash, with the exception of the post-retirement benefits fund.

I. SCOPE

The Florida Keys Mosquito Control District's Cash Management Policy, (hereinafter referred to as the "investment policy") applies to all investment activity of the District's cash. They shall be identified as "general operating funds" of the county for the purpose of this policy and shall be invested according to the guidelines set forth herein. The general operating funds include cash and investment balances of the following funds as accounted for and reported by the administration of Florida Keys Mosquito Control District.

- ☐ General Fund
- ☐ Any other funds created by the legislative body, from time to time

II. INVESTMENTS OBJECTIVES

The investment objectives for the general operating funds are as Safety of Capital, Liquidity of Funds, and Return on Investment, in order of priority.

A. Safety of Capital

Safety of capital is regarded as the highest priority in the handling of investments. All other objectives are secondary to the safety and the protection of investment principal. Each investment transaction shall be executed to insure that capital losses are avoided.

B. Liquidity of Funds

The investment portfolio will remain sufficiently liquid to enable the District to meet operating requirements which might be reasonably anticipated. This will be accomplished by structuring the portfolio so that securities mature concurrent with cash needs, whenever possible, without loss of investment principal.

C. Return on Investment

In investing public funds the District will strive to maximize the return on District investments while considering investment risk and liquidity needs as described above. Return on investments is of least importance compared to the safety of capital and the liquidity of funds.

III. DELEGATION OF AUTHORITY AND HOLD HARMLESS PROVISION

The Investment Advisory Committee will be responsible for compliance with the policy set forth herein and the appointment of subordinate staff to transact, account for and monitor regular investment activity. The Investment Advisory Committee shall be composed of three members, comprised of the Executive Director, the Comptroller Director of Finance and ~~one Commissioner~~ the Secretary/Treasurer, as elected by the Board ~~from time to time~~. The Investment Advisory Committee shall be held harmless for investment decisions, except as provided for under the prudent person standard enumerated in Part IV below. If any action or proceeding is initiated seeking to hold the Investment Advisory Committee liable for investment decisions, the District shall defend the Investment Advisory Committee, at the District's expense, whether or not the action or proceeding is well founded.

IV. PRUDENCE AND ETHICAL STANDARDS

The "prudent person" standard shall be applied to all officials and staff involved in the management of the overall investment portfolio. This standard is understood to mean the following: Investments should be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.

V. REPORTING

The following should be submitted to the Executive Director's office monthly, prior to the regularly scheduled Board meeting:

- ⑤ Investment activities;
- ⑤ Current listing of all securities obtained for the District by the Investment Advisory Committee, marked to market.

Using these statements the Executive Director shall prepare a summary report of the investment portfolio for management purposes as well as reporting to the Board of Commissioners. The report will include cash position, securities in the portfolio by type, book value (cost), income earned for the period and market value as of the report date.

The Executive Director shall provide other such reports and information as deemed reasonable, upon request, from other internal and external sources.

VI. PERFORMANCE MEASUREMENTS

The investment policy's performance will, at a minimum, be compared to the performance of Florida's Local Government Surplus Trust Fund's Investment Pool administered by the State Board of Administration (SBA). The purpose of this comparison shall be to measure current performance to other professionals seeking similar results. Also for comparative performance measurement, the current two-year Treasury bill yield will be used as a benchmark.

VII. MATURITY AND LIQUIDITY REQUIREMENTS

Although many securities are acceptable within the restrictions listed above, some are not desirable from a liquidity standpoint. The longer the maturity of a particular investment, the greater its potential for price volatility. Accordingly, in support of the desire to protect public funds from price erosion resulting from rising interest rates, both duration of the overall portfolio of District funds, and maximum maturity for any single security will be limited.

VIII. RISK AND DIVERSIFICATION

Portfolio diversification shall be employed as a means of controlling investment risk. The portfolio will be diversified to control the risk of loss resulting from over-concentration of assets in a specific maturity, instrument (or class of instruments), issuer bank, or dealer through whom these instruments are bought and sold.

The following maximum limits are guidelines established for diversification of the portfolio by instrument. There are no standard maximum limits available and these limits are merely suggested to avoid over-concentration in any one instrument.

These guidelines may be revised by the Board for specific circumstances:

U.S. Treasury Bills	100%
U.S. Treasury Notes	100%
Local Government Surplus Funds Trust Fund (SBA)	100%
Federal Instruments – Part IX E below	100%
Federal Agencies – Part IX F below	100%
Certificates of Deposit	100%

IX. AUTHORIZED INVESTMENT

This investment policy shall limit investments to:

- A. The Local Government Surplus Fund's Trust Fund, the Florida Clerks Association's Florida Counties Investment Trust, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in 163.01, F.S.
- B. Securities and Exchange Commission-registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- C. Savings accounts in state-certified, qualified public depositories, as defined in 280.02, F.S.
- D. Certificates of Deposit in state-certified, qualified public depositories, as defined

in 280.02, F.S.

Investments strictly and specifically excluded from use are collateralized mortgage obligations (CMOs), real estate mortgage conduits (REMICs), Interest Only (IO) and Principal Only (PO) agency securities, inverse floaters, reverse repurchase agreements, forwards, futures, currency and interest rate swaps, options and caps/floors/collars and all other investment types prohibited by law.

X. AUTHORIZED INVESTMENT INSTITUTIONS

The Investment Policy shall be administered by the Investment Advisory Committee. The District may also utilize the professional services of an external investment advisor, when necessary. The Investment Advisory Committee will be given this investment policy and will be responsible for compliance with the guidelines set forth herein. The Executive Director will be responsible for reporting to the Board the performance of the Investment Advisory Committee as well as monitoring the advisory committee's compliance with this policy.

The Investment Advisory Committee shall only purchase investments for the District from Qualified Public Depositories of the State of Florida as identified by the State Treasurer, in accordance with *Chapter 280, Florida Statutes* or from primary securities dealer designated by the Federal Reserve Bank of New York.

XI. THIRD-PARTY CUSTODIAL AGREEMENTS

All securities purchased for the District will be property designated as an asset of the District and will be placed in safekeeping with a third-party custodial institution qualified and chartered by the State of Florida. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the property authorized persons indicated herein. The strongest assurance and control that securities have been properly segregated on behalf of the District is provided by a third-party custodian.

XII. BID REQUIREMENT

Purchases and sales of securities will be subject to competitive bid or offering when feasible and appropriate. The Investment Advisory Committee will apply their expertise in compliance with this requirement and will provide evidence of compliance upon request.

XIII. INTERNAL CONTROLS

The delegated authority, as stipulated in Part III above, shall provide for a system of internal controls and operational procedures, in writing, designed to protect the District's funds and ensure the proper accounting and reporting of the securities transactions. The internal controls will be designed to prevent losses which might arise from fraud, employee error, collusion, misrepresentation by third parties, or imprudent actions by employees. The internal controls must be made a part of the operational procedures by January 1, 1998 according to the definitions contained in 218.415 (13) F.S.

The internal controls will address the following points:

- A.** Collusion, a situation where two or more employees are working in conjunction to defraud their employer, must be avoided.
- B.** Key functions must be separated whereby different staff member perform different functions to form a “check and balance” review of the other staff members in the same area. Specifically, there must be a separation of transaction authority from accounting and record keeping.
- C.** As mentioned in Part X above, securities purchases should be placed into a third- party banking institution for custodial safekeeping.
- D.** Securities should not be a “bearer” form but should be registered securities in the name of Florida Keys Mosquito Control District. Registered securities are better protected from conversion for personal use.
- E.** Physical delivery securities should be avoided and book entry securities should be utilized. Book entry securities are easier to transfer and account for. Physical delivery securities must be properly safeguarded and the potential for fraud, theft, or loss is increased.
- F.** Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority preserves the internal control structure that is built around the various staff positions and their respective responsibilities.
- G.** Losses on individual securities may arise through implementation of this investment policy. However, these losses should be restricted to specified purposes of events requiring an unforeseen and immediate need for liquidity. Proper documentation of such as event or purpose along with the required approvals shall precede the loss transaction. It is not the intent of this investment policy to incur losses for any other reason.

Item 11c

Aviation Insurance Proposals

2 Year Overlook

FY	STAR	ACE #1	ACE #2
2022-2023	\$ 444,350.38	\$ 414,484.14	\$ 424,810.62
No Claims Bonus	\$ (34,616.82)	\$ -	\$ -
2023-2024	\$ 475,454.55	\$ 445,570.45	\$ 456,671.41
No Claims Bonus (EST)	\$ (35,659.09)	\$ (29,700.00)	\$ (29,700.00)
2Yr No Claims (EST)	\$ 849,529.02	\$ 830,354.59	\$ 851,782.03
2Yr w/ Claims (Est)	\$ 885,188.11	\$ 860,054.59	\$ 881,482.03
Aircraft	10MM (CSL)	10MM (CSL)	15MM (CSL)
Chemical	5MM	2MM	5MM
Legal Defense	Unrestricted	Unrestricted	Unrestricted
GVS	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
Deductibles			
Roto	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Fixed	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00
Rebate	7.5% Total Premium	10% of 90% of Hull	10% of 90% of Hull
Estimated No Claims Bonus for FY 23-24	\$ 35,659.09	\$ 29,700.00	\$ 29,700.00
Renewal	7% Max Renewal	7.5% Max Rewnal	7.5% Max Renewal

Item 11d

Position & Pay Structure

Position and Pay Structure		(Rev. 10/01/2014)
Management	Minimum	Maximum
Executive Director	Per Contract	Per Contract
Director of Operations●**◆	\$85,000	\$125,000
Director of Aerial Operations●**◆	\$85,000	\$125,000
Director of Finance●◆	\$85,000	\$125,000
Director of Research●**◆	\$85,000	\$125,000
Director of Human Resources◆	\$85,000	\$125,000
Supervisory		
Director of Aircraft Maintenance●**◆	\$85,000	\$125,000
Chief Pilot●**	\$85,000	\$125,000
Lower, Middle, Upper Keys Area Supervisor●**	\$54,000	\$95,000
Mechanic Supervisor**	\$65,000	\$100,000
ULV Coordinator**	\$55,000	\$70,000
Administrative and Support Staff		
Executive Assistant	\$50,000	\$72,500
Office Coordinator	\$45,000	\$65,000
Purchasing Agent/Financial Analyst	\$60,000	\$95,000
Fiscal Assistant	\$50,000	\$80,000
Chief Technology Officer◆	\$70,000	\$110,000
IT Assistant	\$46,800	\$70,000
Seasonal Receptionist	TBD	TBD
Safety Coordinator**	\$55,000	\$85,000
Public Education and Information Officer**	\$65,000	\$95,000
Operations		
Field Inspector / Off Shore Technician Level I**	\$43,680	\$46,800
Field Inspector / Off Shore Technician Level II**	\$44,720	\$65,000
Field Inspector / Off Shore Technician Level III**	\$46,800	\$75,000
Aircraft Support Technician**	\$46,800	\$75,000
Trap Surveillance Technician Level I **	\$43,680	\$46,800
Trap Surveillance Technician Level II **	\$44,720	\$65,000
Mechanic Technician**	\$55,000	\$80,000
Research Biologist / Entomologist**	\$55,000	\$85,000
A & P Mechanic**	\$65,000	\$90,000
Pilot**	\$75,000	\$120,000
On Call ULV Operators**	\$15.00	\$21.00
On Call Pilots (Flight Time) **	\$80.00 SIC	\$90.00 PIC
On Call Pilots (Non-Flight Hours, Training, etc.) **	\$25.00/Hour	\$100.00/Day
Part-Time Surveillance Technician**	\$15,000	\$25,000

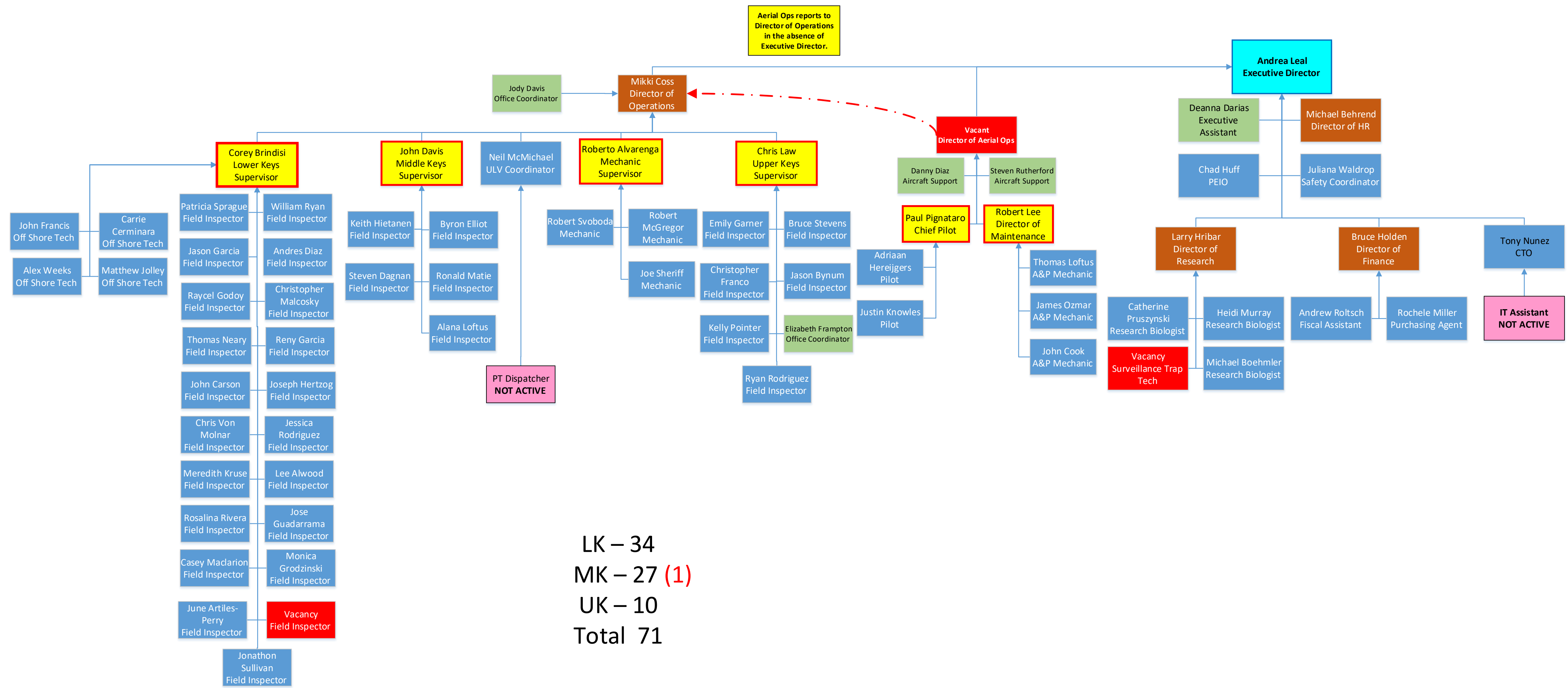
● - Denotes Positions eligible for compensatory time only.

** - Denotes a Safety Sensitive Position. —

◆ - Denotes FLSA Exempt Position. Effective 02/01/2022, filled or replaced will be FLSA Exempt Positions.

Item 11e

Organizational Chart



Item 11f

ITN 2022-03

Dental Benefits



FLORIDA KEYS

MOSQUITO CONTROL DISTRICT

Board of Commissioners

Phil Goodman, Chairman
Stanley Zuba, Vice Chairman
Thomas McDonald, Secretary/Treasurer
Jill Cranney
Brandon Pinder

Executive Director
Andrea Leal

18 Aquamarine Drive
Key West, FL 33040

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

www.keysmosquito.org

September 15, 2022

To: Board of Commissioners
Florida Keys Mosquito Control District

From: Bruce Holden, Finance Director *BHolden*

Through: Andrea L. Leal, Executive Director

Subject: Bid Opening Committee Recommendations for ITN 2022-03

On August 24, 2022, the FKMCD Bid Opening Committee met to rank proposals from dental providers. The committee had previously met on July 28, 2022 to open bids. A two-week negotiation period followed the bid opening. During the negotiations, the committee went through the proposals with each individual bidder, asked a series of questions, and negotiated pricing and benefits offerings.

The committee consisted of Executive Director Andrea Leal, Director of Operations Mikki Coss, Director of Human Resources Michael Behrend, Purchasing Agent Rochele Miller, and me. FBMC's Tina Wyatt attended the negotiation meetings and acted as an advisor for multiple bidders during this process. Juliana Waldrop was present to handle recording the bid opening, and Deanna Darias handled the recording of the other meetings. No other employees or members of the public were present.

ITN 2022-03: Dental Benefits

The committee recommends selecting AFLAC as the provider for dental services commencing on January 1, 2023. The annual cost associated with this option was the lowest of the eight bidders. Rates are locked in for two years, and AFLAC has favorable references, a competitive network, and optional value ads for employees. The cost of this plan will be approximately \$68,490.72 annually.