

# EAST FLAGLER MOSQUITO CONTROL DISTRICT MINUTES OF THE REGULAR MEETING OCTOBER 15, 2018

If any person decides to appeal any decision made by the district board with respect to any matter considered at this public meeting, such person will need a record of the proceedings and for such purpose, such person may need to ensure that a verbatim record of the proceeding is made, including the testimony and evidence upon which the appeal is to be based.

Board of Commissioners: Julius Kwiatkowski (JK), Barbara Sgroi (BS), Dr. Florence Fruehan (FF) Director: Mark Positano (MP), Board Attorney: Noah McKinnon (NM), Part-time Chief Financial Officer: Steve Barnier (SB).

A three (3) minute public comment period may be provided at the end of the meeting

1. Open Meeting (10:30 AM).
2. Approve Minutes from regular Board meeting September 24, 2018. (Attachment 2)

**Action:** BS moved to approve the minutes of September 24, 2018 Regular Board Meeting. Seconded by FF, unanimous.

3. Approve Minutes from Final Budget Hearing September 24, 2018. (Attachment 3)

**Action:** BS moved to approve the minutes of September 24, 2018 Final Budget Hearing. Seconded by FF, unanimous.

4. Approve Payables (Attachment 4 Check Register)

<u>Check Date</u>	<u>Check #</u>
28-Sep-18	18706-18716
<del>28-Sep-18</del>	<del>18717 VOID SOFTWARE ISSUE</del>
28-Sep-18	18718
<del>28-Sep-18</del>	<del>18719 VOID SOFTWARE ISSUE</del>
28-Sep-18	18720
<del>28-Sep-18</del>	<del>18721 VOID SOFTWARE ISSUE</del>

**Action:** FF moved to approve payables. Seconded by BS, unanimous.

5. Financial Report (Attachments: 5A Financial Summary, 5B Fund Balance Summary)

- September 2018
  - a) Monthly: Revenue: \$13,707; Expenditures: \$152,828
  - b) Year to Date: Revenue: \$2,085,238 Expenditures: \$1,633,045
  - c) Reserved Fund Balance: \$451,211
  - d) Unreserved Fund Balance: \$543,170 (Unaudited)
  - e) Inventory-Chemicals

Beginning Balance	\$ 141,731
+ Chemical Purchases	52,185
- Chemical Use	(48,010)
Ending Balance	\$ 145,906

- f) Percentage of budget spent to date: 73.77%
- g) Percentage of fiscal year that has passed: 100.0%
- h) PNC local checking \$31,368.92
  - 1. 9/10/18 Deposit - \$2,622.32 (FCBOCC Refund for Water, Sewer, Fuel)
  - 2. 9/14/18 Deposit - \$2,312.00 (FCBOCC for Spraying Daytona North)
  - 3. 9/25/18 Deposit - \$1,620.00 (Refund United Health)
  - 4. 9/17/18 Deposit – \$4,948.75 (Sale of Kubota)
- i) PNC payroll checking \$889.67
- j) SBA local \$865,203.28
  - o Interest earned \$2,168.31 (2.97%)
- k) Transfers:
  - 1. 9/10/18 PNC local to PNC payroll \$15,997.61 – Payroll
  - 2. 9/13/18 PNC local to PNC payroll \$4,936.25 – UHC ACH Payment
  - 3. 9/24/18 PNC local to PNC Payroll \$15,866.28 - Payroll
  - 4. 9/28/18 PNC local to PNC payroll \$929.60 – Payroll

*FF enquired about the feasibility of purchasing additional ULV Adulticide trucks and equipment to replace equipment currently beyond its serviceable life expectancy.*

*MP stated that expenditures could be accelerated since sufficient carryforward funds exist from 17/18 fiscal year.*

**Action:** FF moved to approve Financials. Seconded by BS, unanimous.

- 6. Accounting software change to QuickBooks Update
  - o No Action Required
- 7. State Audit Update
  - We last heard from The Auditor General’s office on 9/17/2018 when they confirmed they had all requested documents.
  - We assume they are working on writing the report now.
  - Considerable time and effort will be required to respond to the report and implement any suggested changes.
  - A follow-up audit will be conducted 18 months after the initial audit is completed to assess our progress.
  - Much of the requested documents and line of questioning pertained to the process of building construction, and we do not regularly construct buildings, this area will not be critical for us to address in that time frame.

*No action required.*

8. Annual Audit Process Update
- Julianne has been by to conduct her independent inventory

*No action required*

9. Surplus Equipment (Attachment 9 – 2019 Fleet Composition)
- The five vehicles listed are more than fifteen years old and are overdue to be surplused: 586, 587, 608, 665, 681.
  - Request authorization to surplus and auction.

**Action:** FF moved to approve surplus of listed vehicles. Seconded by BS, unanimous.

10. Personnel Matters
- Ray Vega, Surveillance Technician, obtained his public health pest control license. Per our personnel policy he is entitled to a \$1 per hour pay increase. His current rate of pay is \$15.00 per hour.

**Action:** FF moved to approve employee pay increase per our personnel policy. Seconded by BS, unanimous.

11. Next Regular Meeting: November 19, 2018.

12. Adjourn.

**Action:** BS moved to adjourn. Seconded by FF, unanimous.

\_\_\_\_\_  
Julius Kwiatkowski, Chairman

ATTEST

\_\_\_\_\_  
Dr. Florence Fruehan, Treasurer

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Barbara Sgroi, Vice Chairperson

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Mark Positano, Director

# EAST FLAGLER MOSQUITO CONTROL DISTRICT MINUTES OF THE REGULAR MEETING NOVEMBER 19, 2018

If any person decides to appeal any decision made by the district board with respect to any matter considered at this public meeting, such person will need a record of the proceedings and for such purpose, such person may need to ensure that a verbatim record of the proceeding is made, including the testimony and evidence upon which the appeal is to be based.

Board of Commissioners: Julius Kwiatkowski (JK), Barbara Sgroi (BS), Dr. Florence Fruehan (FF) Director: Mark Positano (MP), Board Attorney: Noah McKinnon (NM), Part-time Chief Financial Officer: Steve Barnier (SB).

A three (3) minute public comment period may be provided at the end of the meeting

1. Open Meeting (10:30 AM).  
*SB - Absent*
2. Approve Minutes (Attachment 2)

**Action:** FF moved to approve the minutes of October 15, 2018. Seconded by B, unanimous

3. Approve Payables (Attachment 3 Check Register)

Check Date	Check #
10/11/2018	18723-18724
11/08/2018	18734-18745

**Action:** BS moved to approve payables. Seconded by FF, unanimous.

4. Financial Report (Attachments: 4A Financial Summary, 4B Fund Balance Summary)
- October 2018

- a) Monthly: Revenue: \$1,451; Expenditures: \$129,680
- b) Year to Date: Revenue: \$1,451; Expenditures: \$129,680
- c) Reserved Fund Balance: \$451,211
- d) Unreserved Fund Balance: \$417,689
- e) Inventory-Chemicals

Beginning Balance	\$ 145,906
+ Chemical Purchases	-
- Chemical Use	(12,156)
Ending Balance	\$ 133,750

- f) Percentage of budget spent to date: 6.16%
- g) Percentage of fiscal year that has passed: 8.0%
- h) PNC local checking \$98,379.03
  1. 10/19/18 Deposit - \$1,362.64 (2017-2018 Ad Valorem Taxes)
- i) PNC payroll checking \$890.70
- j) SBA local \$716,652.91
  - o Interest earned \$1,449.63 (2.37%)
- k) Transfers:

1. 10/2/18 SBA to PNC Local \$150,000 – To Operating Account
2. 10/2/18 PNC local to PNC payroll \$7,497.07 – BMO Card Payment
3. 10/9/18 PNC local to PNC payroll \$16,515.96 – Payroll
4. 10/22/18 PNC local to PNC Payroll \$16,974.75 - Payroll
5. 10/29/18 PNC local to PNC payroll \$929.60 – Payroll

**Action:** BS moved to approve the financials. Seconded by FF, unanimous.

5. Discussion End of Year Cash to Fund Balance Reconciliation (Attachment 5 Cash to Fund Balance Reconciliation)

- Cash to Fund Balance Reconciliation as of 9/30/2018 shows Unreserved Cash Balance of \$378,922.
- \$200,000 of this was estimated as part of the beginning Fund Balance in the current year Budget, essentially keeping the contingency funds in place.
- As a result, we will have an additional ~\$178,000 to add to the current year budget.
- Recommend, once audit is complete, designating:
  - \$100,000 Cash Reserves
  - Remainder of funds to current year Capital Outlay

*No action required.*

6. Revised 2019 5-Year Capital Outlay Attachment 6)

- Budgeted \$123,800 for current year Capital Outlay
- With additional funds, increase budget to \$165,000 for current year Capital Outlay
- Any remaining funds can be used for smaller capital outlay purchases such as trailers, etc.

**Action:** DF moved to approve the revised Capital Outlay Plan. Seconded by BS, unanimous.

7. ATV Bid Award (Attachment 7)

- 2019 Yamaha Grizzly Lowest, Responsive, Responsible Bidder \$ 10,791.63 Daytona Fun Machines

**Action:** BS moved to approve the purchase. Seconded by FF, unanimous.

8. Vehicle Purchase Approval (Attachment 8)

- 2019 F-150 on State Contract \$ 35,994 from Coggins Ford of Jacksonville
- Price includes light bar and installation at dealership

**Action:** FF moved to approve the purchase. Seconded by BS, unanimous.

9. State Audit Update

- Exit Conference to be conducted on Tuesday 11/20
- We have 30 days to respond to the findings.

*No action required.*

10. Health Insurance Renewal (Attachments: 11A Medical Proposal, 11B All rates)

- Plan renewal increase is 15.89%
- Alternative Option 1 UHC plan is the closest to current cost. “Which you can quickly see that the benefits are WAY off!”

- The Option 2 plan is the same plan design you currently have but a NON Grandfathered plan and is considered the new affordable care act plan. Cost is 44% higher.
- Last year our rate declined 33%, so a more normal increase this year is not surprising.
- Recommend renewing current plan.

**Action:** BS moved to approve renewal. Seconded by BS, unanimous.

11. Other Business

12. Next Meeting: December 17, 2018 at 10:30 AM

13. Adjourn.

**Action:** BS moved to adjourn. Seconded by FF, unanimous.

ATTEST

\_\_\_\_\_  
Julius Kwiatkowski, Chairman

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Dr. Florence Fruehan, Treasurer

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Barbara Sgroi, Vice Chairperson

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Mark Positano, Director

# EAST FLAGLER MOSQUITO CONTROL DISTRICT MINUTES OF THE REGULAR MEETING DECEMBER 17, 2018

If any person decides to appeal any decision made by the district board with respect to any matter considered at this public meeting, such person will need a record of the proceedings and for such purpose, such person may need to ensure that a verbatim record of the proceeding is made, including the testimony and evidence upon which the appeal is to be based.

Board of Commissioners: Julius Kwiatkowski (JK), Barbara Sgroi (BS), Dr. Florence Fruehan (FF) Director: Mark Positano (MP), Board Attorney: Noah McKinnon (NM), Part-time Chief Financial Officer: Steve Barnier (SB).

A three (3) minute public comment period may be provided at the end of the meeting

1. Open Meeting (10:35 AM)

*FF- arrived late*

2. State Audit Update by JK

JK read the following statement at the Palm Coast City Council Meeting:

Good Evening, my name is Jules Kwiatkowski. I am a commissioner and Chairman of the East Flagler Mosquito Control District. I have held this position for the last 10 years.

In March of 2017 some citizens of the District requested that the Florida Auditor General audit our books because of bad news publicity. This was done with about 100 documents and many conversations. The panel did audit the books and stated that there was no monetary discrepancy to be found in the budget. They did find some minor items that were brought to the Boards attention.

When a "Change Order" on a construction project is to be made the job should be sent out for bids. The Board thought that this would delay the construction so the construction company, F&G, was given the ok.

F&G stated that the District should pay for damage to materials as a result of Hurricane Matthew. This request was denied by the Board however; the bill was paid.

The contract was signed with a rubber stamp and not a signature.

Before Councilman Howell was elected, he sent an e-mail to Flagler Live asking for an audit. I hope this settles his curiosity.

All this information is available for a public records request.

FF- Expressed his concern about addressing the audit report until it was finalized, if at all.

MP- Stated that The Chair had acted as the District Spokesperson on issues in the past and recommended releasing a written statement to the media after we has responded to the Auditor general s office but before the report was made public as there is certainly going to be media interest.

3. Approve Minutes (Attachment 3)

**Action:** BS moved to approve the minutes of November 19, 2018. Seconded by JK, unanimous.

4. Approve Payables

<b>Local Account</b>	
<b>Check Date</b>	<b>Check #</b>
16-Nov-18	18746-18753
16-Nov-18	18754-18758
1-Dec-18	18759-18760
4-Dec-18	18761-18768

**Action:** BS moved to approve the payables. Seconded by JK, unanimous.

5. Financial Report (Attachments: 5A Financial Summary, 5B Fund Balance Summary)

➤ November 2018

- a) Monthly: Revenue: \$2,196; Expenditures: \$146,037
- b) Year to Date: Revenue: \$3,647; Expenditures: \$276,916
- c) Reserved Fund Balance: \$511,211
- d) Unreserved Fund Balance: \$212,650
- e) Inventory-Chemicals

Beginning Balance	\$ 133,750
+ Chemical Purchases	148,960
- Chemical Use	(2,750)
Ending Balance	<u>\$ 279,960</u>

Inventory 11/30/18 is \$102,451.88 higher than 11/30/17

- f) Percentage of budget spent to date: 13.15%
- g) Percentage of fiscal year that has passed: 17.0%
- h) PNC local checking \$40,523.16
  - 1. 11/2/18 Deposit - \$7,740.69 (2017-2018 Tax Collector Commission Refund)
  - 2. 11/07/2018 Deposit -\$218.75 (Verizon Refund Credit from closed account)
  - 3. 11/7/18 Deposit - \$80.67 (Tax Collector Interest)
  - 4. 11/14/2018 Deposit- \$1,449 (PGIT – Worker’s Comp Final Audit Refund)
  - 5. 11/16/18 Deposit - \$934.25 (Sale of 1994 Ranger)
- i) PNC payroll checking \$890.70
- j) SBA local \$517,833.92
  - o Interest earned \$1,181.01 (2.44%)

Total Cash 11/30/18 is \$131,099 Higher than 11/30/17

k) Transfers:

- 1. 11/2/18 PNC local to PNC payroll \$6,269.49 – BMO Card Payment
- 2. 11/5/18 PNC local to PNC payroll \$16,864.29 – Payroll
- 3. 11/7/18 SBA to PNC Local \$150,000 – To Operating Account
- 4. 11/16/18 PNC local to PNC Payroll \$16,923.90 - Payroll
- 5. 11/15/18 PNC local to PNC payroll \$929.60 – Payroll
- 6. 11/27/18 SBA to PNC Local \$50,000 – To Operating Account



**Action:** BS moved to approve the financials. Seconded by FF, unanimous.

6. Surplus Item(s) Approval

- Request permission to surplus out-board motor for Boston Whaler, property id #491, purchased 5/5/1988

**Action:** BS moved to surplus the item. Seconded by JK, unanimous.

7. Personnel, Purchasing, and Capital Asset Policy Changes (Attachments: 7A Summary of Changes to Compensation Section of Employee Handbook, 7B Purchasing Policy, 7C Capital Asset Policy)

- Most of our policies would benefit from being more complete with specific details to eliminate any gray areas.
- Personnel Policy Compensation Section edits are mostly borrowed from Anastasia Mosquito Control.
- Purchase Policy and Capital Asset Policy are based on the City of Palm Coast's policies with the exception of E-pay procedures which was borrowed from Anastasia as well.

**Action:** FF moved to table the policies to allow more time to review, Seconded by BS, unanimous.

8. Vision and Dental Coverage Discussion (Attachment 8)

- Currently, The District does not offer Dental or Vision Coverage for its employees.
- The total price to cover all full-time employees for a year is estimated to be \$5,000.
- Cost Benefit Analysis: (Adopted from the National Federation of Independent Businesses Website)
  - Offering additional coverages will aid in recruitment of qualified employees. Potential candidates will view the additional benefits as a sign the organization is concerned about its employees.
  - This additional insurance, while reasonably priced, will be of benefit to the employees' finances by reducing their out of pocket expenses for routine and major expenses.
  - Reduce or eliminate potential sick days due to dental or vision issues from a lack of or prompt seeking of treatment not covered by Health insurance.

**Action:** FF moved to proceed with collecting bids for additional coverage. Seconded by BS, unanimous.

9. Other Business

10. Next Meeting: Tuesday, January 22, 2019

11. at 10:30 AM

12. Adjourn.

**Action:** FF made a motion to adjourn at 11:35. Seconded by BS, unanimous.

ATTEST

\_\_\_\_\_  
Julius Kwiatkowski, Chairman

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Dr. Florence Fruehan, Treasurer

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Barbara Sgroi, Vice Chairperson

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Mark Positano, Director

# EAST FLAGLER MOSQUITO CONTROL DISTRICT MINUTES OF THE REGULAR MEETING JANUARY 22, 2019

If any person decides to appeal any decision made by the district board with respect to any matter considered at this public meeting, such person will need a record of the proceedings and for such purpose, such person may need to ensure that a verbatim record of the proceeding is made, including the testimony and evidence upon which the appeal is to be based.

Board of Commissioners: Julius Kwiatkowski (JK), Barbara Sgroi (BS), Dr. Florence Fruehan (FF) Director: Mark Positano (MP), Board Attorney: Noah McKinnon (NM), Part-time Chief Financial Officer: Steve Barnier (SB).

A three (3) minute public comment period may be provided at the end of the meeting

1. Open Meeting (10:30 AM).

2. Approve Minutes (Attachment 2)

- Approve minutes from Regular Board Meeting December 17, 2018.

**Action:** BS moved to approve the minutes of December 17, 2018. Seconded by FF, unanimous.

3. Approve Payables (Attachment 3 Check Register)

Local Account

Check Date	Check #
14-Dec-18	18769-18789
17-Dec-18	18790-18792

**Action:** BS moved to approve payables. Seconded by FF, unanimous.

4. Financial Report (Attachments: 4A Financial Summary, 4B Fund Balance Summary)

➤ December 2018

- a) Monthly: Revenue: \$1,450,399; Expenditures: \$129,253
- b) Year to Date: Revenue: \$1,454,046; Expenditures: \$406,169
- c) Reserved Fund Balance: \$511,211
- d) Unreserved Fund Balance: \$1,534,407
- e) Inventory-Chemicals

Beginning Balance	\$ 279,960
+ Chemical Purchases	-
- Chemical Use	(326)
Ending Balance	\$ 279,634

Inventory 12/31/18 is \$102,126 higher than 12/31/17

- f) Percentage of budget spent to date: 19.29%
- g) Percentage of fiscal year that has passed: 25.0%
- h) PNC local checking \$1,326,646.53
  - 1. 12/3/18 Deposit - \$422,595.82 (2018-2019 Ad Valorem Taxes)
  - 2. 12/13/18 Deposit - \$1,019,998.82 (2018-2019 AD Valorem Taxes)

3. 12/20/18 Deposit - \$23.41 (Staples Refund)
  4. 12/28/18 Deposit - \$2,192.25 (Sale of F-250)
- i) PNC payroll checking \$890.70
  - j) SBA local \$518,961.90
    - o Interest earned \$1,127.98 (2.56%)

Total Cash 12/31/18 is \$532,260 Higher than 12/31/17

- k) Transfers:
  1. 12/3/18 PNC local to PNC payroll \$16,855.23 – Payroll
  2. 12/6/18 PNC local to PNC payroll \$11,002.71 – BMO Card Payment
  3. 12/19/18 PNC local to PNC Payroll \$15,768.59 - Payroll
  4. 12/20/18 PNC local to PNC payroll \$929.60 – Payroll

**Action:** FF moved to approve the financials. Seconded by BS, unanimous.

5. Budget Amendment Resolution (Attachments: 5A Resolution 2019-01, 5B Budget Amendment 19-01)
  - Carry-Forward Funds are distributed to Reserve Cash, Reserve Sick and Annual Leave, Current-Year Capital Outlay, Travel, and Training.

**Action:** BS moved to approve the budget amendment resolution. Seconded by FF, unanimous.

6. Vision and Dental Coverage (Attachments: 6A Dental Benefits Summary, 6B Vision Benefits Summary)
  - Total Cost for 10 Full-time employees for an entire year is \$3,716.40
  - Dental Plan \$25.96 per month for each employee
  - Vision Plan \$5.01 per month for each employee
  - Employees will be able to add eligible family members by making contributions from their pay-check tax-free.
  - Providing these coverages is a significant incentive for employees, promotes employee wellness, improves morale, and is available at a very low cost.

**Action:** FF moved to approve the vision and dental coverages. Seconded by BS, unanimous.

7. Purchasing and Capital Outlay Policies (Attachments: 7A Purchasing Policy, 7B Capital Asset Policy)
  - Most of our policies would benefit from being more complete with specific details to eliminate any gray areas.
  - Purchase Policy and Capital Asset Policy are based on the City of Palm Coast's policies with the exception of E-pay procedures which was borrowed from Anastasia Mosquito Control.
  - Additional sections were added for services provide to the Board (Attorney, CFO) and selection of independent auditor per statue.
  - The Capital Outlay Policy provides for procedures to be followed from acquisition to disposal of Capitalized items.

**Action:** FF moved to approve the purchasing and capital outlay policies. Seconded by BS, unanimous.

8. Personnel Policy Changes (Attachment 8 Summary of Personnel Policy Changes)

- Personnel Policy Compensation Section edits are mostly borrowed from Anastasia Mosquito Control.
- Additional detail was added to the Fair Labor Standards Act explaining how compensatory time works in lieu of overtime pay.
- Procedures for computation and accrual of sick and annual leave were expanded.
- Allowance for the previous service in FRS to be counted towards annual leave calculation was added. This is a good incentive for hiring experienced workers as they do not have to start from scratch at a new agency.
- Administrative leave sections were added. In consideration of easing potential hardships for employees when a death in the family or serving the community by performing jury duty would keep employees from earning pay.
- Compulsory leave section was added. Much of the work we do is physically demanding and it may be necessary to temporarily remove from duty an employee who cannot or should not be performing such work.
- Cash in lieu of benefits was amended to remove annual pay-out option.
- Recap. Annual Leave remains capped at 240 hours so calculation for compensated absences would remain the same. Comp time is only paid out when an employee leaves.

**Action:** FF moved to approve the revisions to the personnel policy. Seconded by BS, unanimous.

9. State Audit Update

MP stated that there were thirteen findings and recommendations in the preliminary and tentative findings report that can be divided into seven lessons learned from construction of the new facility, five opportunities for improvement in budget and finance policy and one done deal- fraud policy already adopted and implemented.

10. Other Business

*None*

11. Next Meeting: Tuesday February 19, 2019 at 10:30 AM

12. Adjourn.

**Action:** BS moved to adjourn at 11:10 am. Seconded by FF, unanimous.

ATTEST

\_\_\_\_\_  
Julius Kwiatkowski, Chairman

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Dr. Florence Fruehan, Treasurer

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Barbara Sgroi, Vice Chairperson

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Mark Positano, Director