

LEE COUNTY MOSQUITO/HYACINTH CONTROL DISTRICTS

REGULAR MEETING

February 21, 2019

AGENDA

* * * * *

Call to Order- Chairman Brantley will call the meeting to order

Public Comments- Chairman Brantley

Minutes Approval- Chairman Brantley

Lee County Health Department Report- Jennifer Roth, Director of Epidemiology will provide an update on vector borne disease activity in Lee County

Executive Director Position- Jacquelyn Small, HR Director will discuss procedure for filling Executive Director position

Agenda Item Report Topics

- Surplus (property no longer used)
- Annual price agreements for adulticides and larvacides for LCMCD
- Annual price agreements for herbicides for LCHCD
- Annual price agreements for gasoline and diesel for LCMHCD
- Contributions from LCMHCD to RHIFT
- Establish LCMHCD audit committee

Director's Report- Director Hoel will provide an update on recent activities at the Districts

- Facilities update
- Aircraft inventory update
- Strategic Plan
- Consent agenda

Financial Report- Commissioner Farrar will review the financial reports with the Board

Adjourn

☒ MOSQUITO ☐ HYACINTH	Lee County Mosquito/Hyacinth Control Districts Agenda Item Report	Meeting Date: 02/21/2019
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PURPOSE/ACTION REQUESTED:

Declare the attached schedule of assets that are no longer used in operations and are considered to be beyond economical repair as surplus.

WHAT ACTION ACCOMPLISHES:

The action allows LCMCD to offer for sale the assets first to other Mosquito/Arthropod Control Programs and then to it national auction site (GovDeals).

MANAGEMENT RECOMMENDATION: ☒ **Approve**
☐ **Dismiss**

BACKGROUND:

274.05 Surplus property.—A governmental unit shall have discretion to classify as surplus any of its property, which property is not otherwise lawfully disposed of, that is obsolete or the continued use of which is uneconomical or inefficient, or which serves no useful function. Within the reasonable exercise of its discretion and having consideration for the best interests of the county or district, the value and condition of property classified as surplus, and the probability of such property's being desired by the prospective bidder or donee to whom offered, the governmental unit may offer surplus property to other governmental units in the county or district for sale or donation or may offer the property to private nonprofit agencies as defined in s. 273.01(3) by sale or donation.

388.323 Disposal of surplus property.—Surplus property shall be disposed of according to the provisions set forth in s. 274.05 with the following exceptions:

- (1) Serviceable equipment no longer needed by a county or district shall first be offered to any or all other counties or districts engaged in arthropod control at a price established by the board of commissioners owning the equipment.
- (2) The alternative procedure for disposal of surplus property, as prescribed in s. 274.06, shall be followed if it is determined that no other county or district engaged in arthropod control has need for the equipment.
- (3) All proceeds from the sale of any real or tangible personal property owned by the county or district shall be deposited in the county's or district's state fund account unless otherwise specifically designated by the department.

FINANCIAL and BUDGET CONSIDERATIONS: The District may recover the salvage value of the assets through sale to other Mosquito/Arthropod Control Programs or to other buyers registered in the national GovDeals auction program.

SUPPORTING DOCUMENTS: See Attachment.

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15191 Homestead Road, Lehigh Acres, FL. 33971



Lee County Mosquito Control District							
District Property to be Declared Surplus							
February 21, 2019							
Category	Asset #	Property Description	Date Acquired	Cost at Acquisition	Condition	Estimated Fair Value	
TOL	0140T0	GENERATOR, CATERPILLAR, 100KW	9/30/2003	\$ 4,900.00	Good	\$ 6,500.00	
TOL	1146T0	GENERATOR, 1980, CUMMINS AUXILIARY, 500KW	11/14/2005	\$ 67,118.00	Good	\$ 25,000.00	
HEQ	0076H0	ASPHALT MELTER/APPLICATOR, CRAFCO	2/7/2002	\$ 33,486.50	Good	\$ 12,000.00	
TOL	0130T0	AIR COMPRESSOR, EMGLO, TRAILER MOUNTED, 16HP	3/10/2005	\$ 4,475.00	Fair	\$ 500.00	
TOL	0101T0	GENERATOR, HOLGAR, SKID MOUNT	12/13/1984	\$ 2,125.50	Poor	\$ 2,500.00	
HEQ	0926H0	TRENCHER (DIGGER), DITCH WITCH, 1985	1/13/2000	\$ 7,500.00	Fair	\$ 5,000.00	
HEQ	0089H0	ROLLER, MOTORIZED, DIESEL	1/9/2003	\$ 1,000.00	Fair	\$ 1,000.00	
HEQ	0912H0	EXCAVATOR, 1987, LEIBHERR 932, W/BACKHOE&DIG BUCKET	5/6/1999	\$ 10,000.00	Fair	\$ 25,000.00	(new engine)
HEQ	0957H0	FRONT END LOADER, JI CASE, ROUGH TERRAIN, 1989	6/27/2012	\$ 5,000.00	Fair	\$ 5,000.00	
TOL	0125T0	LAWN-MOWER/VACUUM, BILLY COAT	5/8/2003	\$ 1,186.39	Fair	\$ 200.00	
VEH	0067V0	VEH-DUMP TRUCK, FORD 1983 #67	12/8/2005	\$ 4,000.00	Fair	\$ 4,000.00	
VEH	0055V0	VEH-VAN, STEP, CHEVROLET 1981 #55	8/6/1992	\$ 1,400.00	Poor	\$ 800.00	
VEH	0101V0	VEH-PICKUP TRUCK, CHEVROLET 2007 #101, SILVERADO	2/8/2007	\$ 20,015.00	Poor	\$ 2,000.00	
VEH	0015V0	VEH-PICKUP TRUCK, CHEVROLET 2001 #15	1/12/2001	\$ 17,671.00	Fair	\$ 2,500.00	
The above assets are presented to the Board of Commissioners to approve for Disposal in accordance with District Policy.							
Approved:					Date:		

☒ MOSQUITO ☐ HYACINTH	Lee County Mosquito/Hyacinth Control Districts Agenda Item Report	Meeting Date: 02/21/2019
PURPOSE/ACTION REQUESTED: Award and authorize the expenditure of funds for the Annual Price Agreement(s) for Adulticide and Larvicide Chemicals, ITB NO. 19-101.		
WHAT ACTION ACCOMPLISHES: This action will allow the Purchasing Manager to order adulticide and larvicide chemicals as needed, when needed over the term of the agreement - January 1, 2019 through December 31, 2019.		
MANAGEMENT RECOMMENDATION: ☒ Approve ☐ Dismiss		
BACKGROUND: The District solicited and received bids from three (3) vendors for an Annual Price Agreement for Adulticide and Larvicide Chemicals. Staff recommends award to the lowest responsible bidder(s) meeting specifications as follows: ADAPCO \$1,760,728.20 CLARKE \$ 398,406.00 UNIVAR \$ 365,947.80 TOTAL ANNUAL ESTIMATED EXPENDITURE \$2,525,082.00 plus CONTINGENCY (if necessary) \$300,000.00		
FINANCIAL and BUDGET CONSIDERATIONS: Expenses will be charged in the budget year in which the chemicals are ordered and received.		
SUPPORTING DOCUMENTS: See attached bid tabulation		



15191 Homestead Road, Lehigh Acres, FL. 33971



LEE COUNTY MOSQUITO CONTROL DISTRICT
ITB 19-101 ANNUAL ADULTICIDE and LARVICIDE CHEMICALS
JANUARY 1, 2019 - DECEMBER 31, 2019

A. ADULTICIDES

Item	Est Qty	UOM	Description	ADAPCO		CLARKE		UNIVAR	
				Unit Cost	Ext Cost	Unit Cost	Ext Cost	Unit Cost	Ext Cost
1	60	GAL	Deltagard	\$ 196.94	\$ 11,816.40	NO BID		NO BID	
	6,000	GAL	Dibrom Concentrate (ea order < 120 gal)	\$ 224.81	\$ 1,348,860.00	NO BID		NO BID	
2		GAL	Dibrom Concentrate (ea order > 120 gal)	\$ 222.43	\$ -	NO BID		NO BID	
3	2,860	GAL	Fyfanon ULV Mosquito (55 gal drum)	\$ 57.13	\$ 163,391.80	NO BID		\$ 57.13	\$ 163,391.80
			Fyfanon ULV Mosquito (260 gal tote)	\$ 53.89	\$ -	NO BID		\$ 53.89	\$ -
4	1,560	GAL	Krontrol 30-30 (275 gal tote)		*		*	\$ 56.85	\$ 88,686.00

B. LARVICIDES

Item	Est Qty	UOM	Description	Unit Cost	Ext Cost	Unit Cost	Ext Cost	Unit Cost	Ext Cost
1	100	GAL	Altosid Liquid Larvacide Concentrate (2.5 gal container)		NO BID	\$ 940.96	\$ 94,096.00	**	**
2	4,000	LBS	Altosid SBG II Granule (40 lb bags)		NO BID	\$ 3.21	\$ 12,840.00	**	**
3	5	CS	Altosid XR Briquet (220/case)		NO BID	\$ 752.40	\$ 3,762.00	**	**
4	2,000	LBS	Altoside XR-G Granule (40 lb bags)		NO BID	\$ 8.75	\$ 17,500.00	\$ 8.75	\$ 17,500.00
5	3,200	LBS	Bacillis Sphaericus Granule (40 lb bags)	\$ 5.59	\$ 17,888.00	NO BID		\$ 5.40	\$ 17,280.00
6	10	CS	Bacillus Sphaericus Water Soluable Pouches (800/case)	\$ 798.00	\$ 7,980.00	NO BID		\$ 757.00	\$ 7,570.00
7	48,000	LBS	Bacillus Thuringiensis Israelensis (BTI) Granule (40 lb bag)	\$ 1.54	\$ 73,920.00	NO BID		\$ 1.49	\$ 71,520.00
8	8,000	LBS	MetaLarv S-PT (40 lb bag)	\$ 28.45	\$ 227,600.00	*			NO BID
9	3,200	LBS	Natular G (40 lb bag)		NO BID	\$ 5.99	\$ 19,168.00		NO BID
10	16,000	LBS	Natular G30 (40 lb bag)		NO BID	\$ 15.69	\$ 251,040.00		NO BID
11	300	GAL	VectoBac 12AS Liquid (2.5 gal container)	\$ 30.20	\$ 9,060.00	NO BID		*	
			VectoBac 12AS Liquid (30 gal container)	\$ 29.90	\$ -	NO BID		*	

* does not meet specifications

** vendor had to withdraw bid due to a material mistake (bid 2018 agency set prices)

bold prices are agency set

RECOMMENDED AWARD	\$ 1,760,728.20	\$ 398,406.00	\$ 365,947.80
TOTAL ANNUAL ESTIMATE			\$ 2,525,082.00
CONTINGENCY (if needed)			\$ 300,000.00

Deputy Director, Mosquito Control District

Date

Chief Financial Officer

Date

Executive Director

Date

☐ MOSQUITO ☒ HYACINTH	Lee County Mosquito/Hyacinth Control Districts Agenda Item Report	Meeting Date: 02/21/2019
PURPOSE/ACTION REQUESTED: Award and authorize the expenditure of funds for the Annual Price Agreement(s) for Aquatic Herbicides, ITB No. 19-102		
WHAT ACTION ACCOMPLISHES: This action will allow the Purchasing Manager to order aquatic herbicides for the Hyacinth District as needed, when needed over the term of the agreement - January 1, 2019 - December 31, 2019.		
MANAGEMENT RECOMMENDATION: ☒ Approve ☐ Dismiss		
BACKGROUND: The District solicited and received bids from three (3) vendors for the Annual Price Agreement for Aquatic Herbicides. Staff recommends award to the lowest responsible bidder(s) meeting specifications as follows: NUTRIEN \$17,250.00 ALLIGARE \$67,190.50 HELENA \$65,135.50 TOTAL ANNUAL EXPENDITURE \$149,576.00		
FINANCIAL and BUDGET CONSIDERATIONS: Expenses will be charged in the budget year in which the herbicides are ordered and received.		
SUPPORTING DOCUMENTS: See attached bid tabulation		



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LEE COUNTY HYACINTH CONTROL DISTRICT
ITB 19-102 ANNUAL AQUATIC HERBICIDES
JANUARY 1, 2019 - DECEMBER 31, 2019

A. AQUATIC HERBICIDES					NUTRIEN		ALLIGARE		HELENA	
Item	Est Qty	UOM	Description		Unit Cost	Ext Cost	Unit Cost	Ext Cost	Unit Cost	Ext Cost
1	200	QT	Carfentrazone-Ethyl (21.3% aquatic herbicide)		\$ 156.20	\$ 31,240.00	NO BID		\$ 153.14	\$ 30,628.00
	50	GAL	Carfentrazone-Ethyl (21.3% aquatic herbicide)		NO BID		NO BID		NO BID	
2	825	GAL	Copper Ethylenediamine Complex (ea order 2.5 gal)		\$ 29.60	\$ 24,420.00	NO BID		\$ 29.02	\$ 23,941.50
			Copper Ethylenediamine Complex (ea order 275 gal tote)		\$ 23.29	\$ -	NO BID		\$ 22.39	\$ -
3	1,375	GAL	Cutrine Plus (ea order 2.5 gal)		\$ 15.08	\$ 20,735.00	\$ 13.90	\$ 19,112.50	\$ 15.50	\$ 21,312.50
			Cutrine Plus (ea order 275 gal tote)		\$ 14.48	\$ -	\$ 13.50	\$ -	NO BID	
4	720	GAL	Diquat Dibromide (2.5 gal)		\$ 41.80	\$ 30,096.00	\$ 39.90	\$ 28,728.00	\$ 40.10	\$ 28,872.00
5	25	GAL	Flumioxazin (1 gal)		\$ 690.00	\$ 17,250.00	NO BID		82.00/lb	
6	500	GAL	Glyphosate (2.5 gal)		\$ 16.00	\$ 8,000.00	\$ 15.40	\$ 7,700.00	\$ 16.50	\$ 8,250.00
7	200	LBS	Komeen Crystal (20 lb bags)		\$ 12.14	\$ 2,428.00	NO BID		\$ 11.78	\$ 2,356.00
8	500	GAL	Lovert Inverting Oil (2.5 gal)		\$ 16.49	\$ 8,245.00	NO BID		\$ 16.42	\$ 8,210.00
9	50	GAL	Imazamox (1 gal)		\$ 276.54	\$ 13,827.00	\$ 233.00	\$ 11,650.00	\$ 276.54	\$ 13,827.00
10	50	GAL	Breeze (Nonionic) (2.5 gal)		NO BID		NO BID		*	

* does not meet specifications

RECOMMENDED AWARD	\$ 17,250.00	\$ 67,190.50	\$ 65,135.50
TOTAL ANNUAL ESTIMATE			\$ 149,576.00

Deputy Director, Hyacinth Control District

Date

Chief Financial Officer

Date

Executive Director

Date

Chairman of the Board

Date

☐ MOSQUITO ☐ HYACINTH	Lee County Mosquito/Hyacinth Control Districts Agenda Item Report	Meeting Date: 02/21/2019
PURPOSE/ACTION REQUESTED: Award and authorize the expenditure of funds for the Annual Price Agreement for Gasoline and Diesel Fuel, ITB No. 19-103 WHAT ACTION ACCOMPLISHES: This action will allow the Purchasing Manager to order gasoline and diesel fuel for both Districts as needed, when needed over the term of the agreement - January 1, 2019 - December 31, 2019. MANAGEMENT RECOMMENDATION: ☒ Approve ☐ Dismiss BACKGROUND: The District(s) advertised and solicited bids for the annual price agreement for gasoline and diesel fuel. The District(s) received only one bid: Lynkins Energy Solutions Annual Estimated Expenditure is \$110,000 This bid is awarded by markup (or differential) per gallon. The District(s) would pay the Oil Price Index Service (OPIS) average for the day the gasoline or diesel fuel is delivered plus the vendor markup. The markup is intended to cover delivery costs, mandated fees and profit margins. FINANCIAL and BUDGET CONSIDERATIONS Expenses will be charged in the budget year in which the fuel is ordered and received. SUPPORTING DOCUMENTS: See attached bid tabulation		



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LEE COUNTY MOSQUITO CONTROL DISTRICT
LEE COUNTY HYACINTH CONTROL DISTRICT
ITB 19-103 ANNUAL PRICE AGREEMENT FOR GASOLINE & DIESEL FUEL
JANUARY 1, 2019 - DECEMBER 31, 2019

A. Unleaded Mid-Grade Gasoline					LYNKINS ENERGY SOLUTIONS	
	Item	Est Qty	UOM	Description	Differential	Ext Cost
	1	50,000	GAL	Unleaded Mid-Grade Gasoline	\$ 0.0429	OPIS Avg for the day plus Differential

B. Ultra Low Sulfur Diesel Fuel						
	Item	Est Qty	UOM	Description	Differential	Ext Cost
	1	16,000	GAL	Ultra Low Sulfur Diesel	\$ 0.0636	OPIS Avg for the day plus Differential
				RECOMMENDED AWARD		
				TOTAL ANNUAL ESTIMATE	\$	110,000.00

Contract Manager

Date

Chief Financial Officer

Date

Executive Director

Date

Chairman of the Board

Date

☐	MOSQUITO	Lee County Mosquito/Hyacinth Control Districts Agenda Item Report	Meeting Date:
☐	HYACINTH		
PURPOSE/ACTION REQUESTED:			
Contribute \$2,300,000 and \$65,000 from LCMCD and LCHCD, respectively to the Retiree Health Insurance Trust Fund (RHITF).			
WHAT ACTION ACCOMPLISHES:			
The contribution requested will send the total amount budgeted for both Districts for the fiscal year ended September 30, 2019 to the RHITF.			
MANAGEMENT RECOMMENDATION: ☒ Approve ☐ Dismiss			
BACKGROUND:			
It is the recommendation of Burgess, Chambers & Associates, Inc., investment advisors to the RHITF, to fund the full amount of the budgeted contributions for LCMCD (\$3,500,000) and LCHCD (\$100,000). Funding the plan early generally creates an "actuarial" gain. Separately, Burgess, Chambers & Associates, Inc. believes that FL-FIT offers a better place to park your cash; currently yielding 2.68%. Lastly, funding the FL-FIT account fully will provide the RHITF the flexibility to rebalance the portfolio appropriately as we meet throughout 2019.			



15191 Homestead Road, Lehigh Acres, FL 33971



Lee County Mosquito/Hyacinth Control District
Contributions to the LCMCD/LCHCD Retiree Health Insurance Trust Fund
Fiscal Year Ended September 30, 2019

District Contributions			
Fiscal year	LCMCD	LCHCD	Total
FYE 2019 budgeted amounts	\$ 3,500,000	\$ 100,000	\$ 3,600,000
Amount contributed to date	(1,200,000)	(35,000)	(1,235,000)
	2,300,000	65,000	2,365,000
Requested Contribution to RHITF based upon investment advisors recommendation	(2,300,000)	(65,000)	(2,365,000)
Remaining FYE 2019 contribution	-	-	-

Actuarial Information	
Measurment Date	9/30/2017
Total OPEB Liability	\$ 22,023,339
Plan Fiduciary Net Position	4,278,343
Sponsor's Net OPEB Liability	<u>\$ 17,744,996</u>
Active Participants	90
Retirees, Disabled Retirees, and Surviving Spouses	70
Covered Spouses	27
Total	<u>187</u>
RHITF Investment Balance at October 31, 2018	<u>\$ 5,816,650.34</u>

District Contributions			
Fiscal year	LCMCD	LCHCD	Total
FYE 2015	\$ 750,000	\$ 250,000	\$ 1,000,000
FYE 2016	750,000	250,000	1,000,000
FYE 2017	1,250,000	750,000	2,000,000
FYE 2018	1,500,000	500,000	2,000,000
Total	4,250,000	1,750,000	6,000,000
FYE 2019 actual contribution amounts	3,500,000	100,000	3,600,000
Total Contributions	<u>\$ 7,750,000</u>	<u>\$ 1,850,000</u>	<u>\$ 9,600,000</u>

☐ MOSQUITO ☐ HYACINTH	Lee County Mosquito/Hyacinth Control Districts Agenda Item Report	Meeting Date: 02/21/2019
PURPOSE/ACTION REQUESTED: Establish an audit committee for the Lee County Mosquito Control District and the Lee County Hyacinth Control District.		
WHAT ACTION ACCOMPLISHES: Pursuant to Florida Statutes 218.391, the governing body shall establish an audit committee.		
MANAGEMENT RECOMMENDATION: ☒ Approve ☐ Dismiss		
BACKGROUND: Florida Statutes 218.391 establishes the duties and responsibilities of the audit committee: * Establish the factors to use for the evaluation of audit services * Publicly announce request for proposals * Issue a request for proposal * Evaluate proposals received from qualified firms * Rank and recommend in order of preference * The Board may appoint a designee to conduct negotiations on behalf of the District(s) The Purchasing Policy & Procedure adopted by the Board on Oct 18, 2018 provides: * The audit committee must not consist of the Chief Financial Officer or Executive Director. However, there is nothing that would preclude them from serving in an ad hoc capacity to assist the Committee, but they should not evaluate, rank or recommend a firm. * The Board delegated to the audit committee to conduct negotiations with the highest ranked qualified firm INDIVIDUALS FOR YOUR CONSIDERATION: Board Secretary/Treasurer - Brian Farrar Senior Accountant - Sean O'Neil Deputy Director/LCHCD - Kevin Watts TIMELINE February 21, 2019: Establish Audit Committee March: Audit Committee to review and update Request for Proposals for Professional Auditing Services April - May: Advertise, issue and receive proposals May-June: Evaluate and rank proposals; negotiate with highest ranked qualified firm July 18, 2019: Board approves contract/engagement letter August: Pre-audit work begins FINANCIAL and BUDGET CONSIDERATIONS: There is no financial impact to establish the audit committee		



15191 Homestead Road, Lehigh Acres, FL. 33971



LEE COUNTY MOSQUITO CONTROL DISTRICT
TREASURER REPORT NOTES - Modified Accrual Basis of Accounting
Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance
For the Four Months Ended January 31, 2019

Balance Sheet Summary

Cash and Investments

Cash and investments of \$24,765,256 are comprised of checking, Florida Fixed Investment Trust, Florida Prime, and a master account (schedule included). Cash and investment balances at January 31, 2018 were \$19,257,373. The current month balance is \$5,507,883 higher than the prior year due to an increase in the millage rate that went into effect in October of 2017 and due to the sale of surplus aircraft by the District. The SunTrust operating and master accounts increased a quarter point on December 31, 2018. SunTrust is considering an additional increase in February. Both the SBA and FL-FIT interest rates increased in January. The SBA increased from 2.56% to 2.67% and FL-FIT increased from 2.64% to 2.68%. LCHCD participates in all aspects of treasury management of surplus funds either with an account in its name or a shared account with LCMCD.

Revenues and Expenditures - Please see the LCMCD FS and the Trail 12 LCMCD Reports

Receipts - Please see the LCMCD GL Tax Receipts Report

Net taxes reported on the monthly financial statement are \$17,917,252. The amounts reported on the tax collections worksheets (report included - "LCMCD Ad Valorem Tax Collections") include cumulative gross taxes, prior year taxes, penalties and refunds, discounts and commissions, and were \$18,080,318 (cash basis). Collections were \$45,735 lower than in the prior year. The difference between revenues and collections is the difference between the cash and modified accrual method of accounting. Current year taxes will remain stable due to the District adopting the rolled-back millage rate of .2696. MTD differences are normally due to the timing of collections and payment cut-off timing by the LCTC, improvements in the economy and increases in the amount levied year-over-year. The District's surplus funds are typically at an annual high in January due to the legislated tax collection cycle. Earnings from surplus funds will increase over the budgeted amount and the prior year actual due to the increase in interest rates.

Expenditures - Please see the Trail 12 LCMCD report

Total expenditures for the month ended January 31, 2019 and January 31, 2018 were \$2,333,824 and \$2,266,362 respectively. YTD expenditures as of January 31, 2019 and January 31, 2018 were \$9,192,899 and \$7,069,826 respectively. The differences in operating results are discussed below:

MTD Variances explanations

Noteworthy changes follow: The MTD variance in Benefits is due to a payment to the LCMCD/LCHCD Retiree Health Insurance Trust Fund (RHITF) in the current month. The MTD variance in Operating is primarily due to the timing of the quarterly payment to the Lee County School System for the District's teachers. The MTD variance in Repairs & Maintenance is primarily due to painting of numerous buildings on the complex and remodeling of the pilots ready room. The MTD variance for chemicals was due to the timing of a purchase of Dibrom in the prior year. The MTD difference in Misc. Supplies is primarily due to a reclassification of a purchase of software in January 2018. The MTD increase in Publications & Dues is due to the December 2018 purchase of software improvements to the mosquito control software programs. The MTD variance in Capital Outlay is due to the timing of budgeted purchases of District capital assets.

YTD Variances explanations

Noteworthy changes follow: The YTD variance in Benefits is due to the one-time payout for accumulated Sick Time that occurred in the prior year in October and a payment to the LCMCD/LCHCD RHITF. The YTD increase in insurance is due to additional aircraft purchased in the prior year and the time required to sell the Bell helicopters. As the surplus aircraft are sold off the insurance charges should return to lower levels. The YTD variance in Repairs & Maintenance is primarily due to painting of numerous buildings on the complex and remodeling of the pilots ready room. The YTD decrease in Chemicals is due to inventory levels and seasonal difference in purchases. The YTD difference in Publications and Dues is due to the purchase of computer software and software enhancements for the mosquito control division. The YTD variance in Capital Outlay is primarily due to the purchase of the Woodstock airport parcel. The YTD increase in debt principal and interest payments is due to the repayment of the lease with SunTrust for the Airbus helicopters.

Budget Amendment

None for the January financial statements.

Expenses Operating Budget for Mosquito Control District

Run Date: 2/9/2019

From: 1/1/2019

To: 1/31/2019

Expenses	Total Budget	This Mo Actual	Prior Yr Month	Variance	YTD Current	YTD Prior	Variance
Personnel Services	\$ 6,344,590.00	\$ 418,191.58	\$ 444,864.07	\$ 26,672.49	\$ 1,762,683.75	\$ 2,029,891.44	\$ 267,207.69
Benefits	6,309,587.00	1,464,669.97	291,374.05	(1,173,295.92)	2,195,981.91	1,213,815.40	(982,166.51)
Operating Expenses	734,000.00	66,054.16	87,464.47	21,410.31	229,063.15	281,190.78	52,127.63
Travel & Per Diem	139,514.00	2,666.87	17,034.45	14,367.58	23,051.90	44,486.39	21,434.49
Communication Service	57,500.00	9,981.39	7,533.63	(2,447.76)	22,691.98	17,910.65	(4,781.33)
Freight Services	12,000.00	857.72	542.45	(315.27)	1,995.31	1,716.67	(278.64)
Utility Services	229,000.00	22,536.81	28,657.86	6,121.05	56,511.19	77,289.17	20,777.98
Rentals and Leases	165,000.00	2,691.16	60,657.31	57,966.15	10,359.47	64,013.71	53,654.24
Insurance	494,500.00	838.50	8,804.00	7,965.50	502,651.50	413,150.78	(89,500.72)
Repairs & Maintenance	725,000.00	187,062.52	31,586.51	(155,476.01)	426,375.25	159,699.12	(266,676.13)
Promotional Activities	35,000.00	1,098.45	-	(1,098.45)	2,322.37	589.44	(1,732.93)
Other Charges	35,000.00	4,740.47	2,419.31	(2,321.16)	32,137.01	9,671.63	(22,465.38)
Office Supplies	18,000.00	2,470.49	940.22	(1,530.27)	4,745.80	3,484.03	(1,261.77)
Gasoline/Oil/Lube	232,300.00	8,755.10	(3,405.67)	(12,160.77)	60,414.86	55,245.52	(5,169.34)
Chemicals	2,310,474.00	-	974,064.96	974,064.96	1,407,525.25	1,722,273.04	314,747.79
Protective Devices	37,000.00	932.22	3,606.89	2,674.67	5,951.86	7,067.00	1,115.14
Misc. Supplies	167,000.00	13,640.50	(41,211.64)	(54,852.14)	35,146.44	22,808.04	(12,338.40)
Small Tools	4,000.00	-	-	-	1,094.50	857.78	(236.72)
Tools & Implements	-	-	-	-	-	-	-
Publications & Dues	218,999.00	31,119.63	7,082.33	(24,037.30)	118,940.58	25,192.02	(93,748.56)
Training	163,227.00	1,030.36	18,887.22	17,856.86	17,507.98	23,651.68	6,143.70
Capital Outlay	3,602,775.00	94,486.35	325,459.99	230,973.64	1,630,992.43	895,822.18	(735,170.25)
Grants	35,000.00	-	-	-	-	-	-
Operating Transfer to Mosquito	500,000.00	-	-	-	-	-	-
Printing & Binding	2,000.00	-	-	-	-	-	-
Principal	2,136,187.00	-	-	-	528,570.94	-	(528,570.94)
Debt Service Interest	442,831.00	-	-	-	116,183.68	-	(116,183.68)
Total Expenditures	\$ 25,150,484.00	\$ 2,333,824.25	\$ 2,266,362.41	\$ (67,461.84)	\$ 9,192,899.11	\$ 7,069,826.47	\$ (2,123,072.64)

Expenses Operating Budget for Mosquito Control District

Run Date: 2/9/2019

From: 1/1/2019

To: 1/31/2019

Expenses	Total Budget	This Mo Actual	Prior Yr Month	Variance	YTD Current	YTD Prior	Variance
Personnel Services	\$ 6,344,590.00	\$ 418,191.58	\$ 444,864.07	\$ 26,672.49	\$ 1,762,683.75	\$ 2,029,891.44	\$ 267,207.69
Benefits	6,309,587.00	1,464,669.97	291,374.05	(1,173,295.92)	2,195,981.91	1,213,815.40	(979,277.37)
Operating Expenses	734,000.00	66,054.16	87,464.47	21,410.31	229,063.15	281,190.78	52,127.63
Travel & Per Diem	139,514.00	2,666.87	17,034.45	14,367.58	23,051.90	44,486.39	21,434.49
Communication Service	57,500.00	9,981.39	7,533.63	(2,447.76)	22,691.98	17,910.65	(4,781.33)
Freight Services	12,000.00	857.72	542.45	(315.27)	1,995.31	1,716.67	(278.64)
Utility Services	229,000.00	22,536.81	28,657.86	6,121.05	56,511.19	77,289.17	20,777.98
Rentals and Leases	165,000.00	2,691.16	60,657.31	57,966.15	10,359.47	64,013.71	53,654.24
Insurance	494,500.00	838.50	8,804.00	7,965.50	502,651.50	413,150.78	(89,500.72)
Repairs & Maintenance	725,000.00	187,062.52	31,586.51	(155,476.01)	426,375.25	159,699.12	(266,676.13)
Promotional Activities	35,000.00	1,098.45	-	(1,098.45)	2,322.37	589.44	(1,732.93)
Other Charges	35,000.00	4,740.47	2,419.31	(2,321.16)	32,137.01	9,671.63	(22,465.38)
Office Supplies	18,000.00	2,470.49	940.22	(1,530.27)	4,745.80	3,484.03	(1,261.77)
Gasoline/Oil/Lube	232,300.00	8,755.10	(3,405.67)	(12,160.77)	60,414.86	55,245.52	(5,169.34)
Chemicals	2,310,474.00	-	974,064.96	974,064.96	1,407,525.25	1,722,273.04	314,747.79
Protective Devices	37,000.00	932.22	3,606.89	2,674.67	5,951.86	7,067.00	1,115.14
Misc. Supplies	167,000.00	13,640.50	(41,211.64)	(54,852.14)	35,146.44	22,808.04	(12,338.40)
Small Tools	4,000.00	-	-	-	1,094.50	857.78	(236.72)
Tools & Implements	-	-	-	-	-	-	-
Publications & Dues	218,999.00	31,119.63	7,082.33	(24,037.30)	118,940.58	25,192.02	(93,748.56)
Training	163,227.00	1,030.36	18,887.22	17,856.86	17,507.98	23,651.68	6,143.70
Capital Outlay	3,602,775.00	94,486.35	325,459.99	230,973.64	1,630,992.43	895,822.18	(735,170.25)
Grants	35,000.00	-	-	-	-	-	-
Operating Transfer to Mosquito	500,000.00	-	-	-	-	-	-
Printing & Binding	2,000.00	-	-	-	-	-	-
Principal	2,136,187.00	-	-	-	528,570.94	-	(528,570.94)
Debt Service Interest	442,831.00	-	-	-	116,183.68	-	(116,183.68)
Total Expenditures	\$ 25,150,484.00	\$ 2,333,824.25	\$ 2,266,362.41	\$ (67,461.84)	\$ 9,192,899.11	\$ 7,069,826.47	\$ (2,120,183.50)

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02/09/19

Accrual Basis

Lee County Mosquito Control District
Profit & Loss Budget vs. Actual
October 2018 through January 2019

	Oct '18 - Jan 19	Budget	\$ Over Budget	% of Budget
Income				
3110000 · Ad Valorem Taxes	17,917,251.56	20,732,700.00	-2,815,448.44	86.4%
3341000 · State Grant-General Government	0.00	180,000.00	-180,000.00	0.0%
3469000 · Service Charge - Mosquito Cont	0.00	80,000.00	-80,000.00	0.0%
3611000 · Interest	106,361.88	165,000.00	-58,638.12	64.5%
3640000 · Disposition of Capital Assets	1,675,188.10	1,325,000.00	350,188.10	126.4%
3650000 · Sale of Surplus Materials/Scrap	312,392.29			
3699000 · Other Miscellaneous Revenue	1,000.00	21,000.00	-20,000.00	4.8%
3699100 · Other Misc Rev-Jet Fuel Sales	2,099.38			
3699300 · Insurance Recoveries	0.00			
3830000 · Proceeds from Capital Lease	0.00	0.00	0.00	0.0%
4210000 · Beginning Fund Balance	0.00	13,395,000.00	-13,395,000.00	0.0%
Total Income	20,014,293.21	35,898,700.00	-15,884,406.79	55.8%
Gross Profit	20,014,293.21	35,898,700.00	-15,884,406.79	55.8%
Expense				
5621000 · Personnel Services	1,762,683.75	6,344,590.00	-4,581,906.25	27.8%
5622000 · Benefits	2,195,981.91	6,309,587.00	-4,113,605.09	34.8%
5623100 · Operating Expenses	229,063.15	734,000.00	-504,936.85	31.2%
5624000 · Travel and Per Diem - Local	23,051.90	139,514.00	-116,462.10	16.5%
5624100 · Communications Services	22,691.98	57,500.00	-34,808.02	39.5%
5624200 · Freight & Postage Services	1,995.31	12,000.00	-10,004.69	16.6%
5624300 · Utilities	56,511.19	229,000.00	-172,488.81	24.7%
5624400 · Rentals and Leases	10,359.47	165,000.00	-154,640.53	6.3%
5624500 · Insurance	502,651.50	494,500.00	8,151.50	101.6%
5624600 · Repairs & Maintenance	426,375.25	725,000.00	-298,624.75	58.8%
5624700 · Printing & Binding	0.00	2,000.00	-2,000.00	0.0%
5624800 · Promotional Activities	2,322.37	35,000.00	-32,677.63	6.6%
5624900 · Other Current Charges	32,137.01	35,000.00	-2,862.99	91.8%
5625100 · Office Supplies	4,745.80	18,000.00	-13,254.20	26.4%
5625210 · Gasoline/Oil/Lube	60,414.86	232,300.00	-171,885.14	26.0%
5625220 · Chemicals	1,407,525.25	2,310,474.00	-902,948.75	60.9%
5625230 · Protective Devices	5,951.86	37,000.00	-31,048.14	16.1%
5625240 · Miscellaneous Supplies	35,146.44	167,000.00	-131,853.56	21.0%
5625241 · Small Tools	1,094.50	4,000.00	-2,905.50	27.4%
5625400 · Books-Pubs-Subs-Member	118,940.58	218,999.00	-100,058.42	54.3%
5625500 · Training	17,507.98	163,227.00	-145,719.02	10.7%
5626000 · Capital Outlay	1,630,992.43	3,602,775.00	-1,971,782.57	45.3%
5627000 · Debt Service	0.00	0.00	0.00	0.0%
5627100 · Principal	528,570.94	2,136,187.00	-1,607,616.06	24.7%
5627200 · Debt Service Interest	116,183.68	442,831.00	-326,647.32	26.2%
5628000 · Grants & Aids	0.00	35,000.00	-35,000.00	0.0%
5628900 · Contingency	0.00	1,350,000.00	-1,350,000.00	0.0%
5629100 · Operating Transfers	0.00	500,000.00	-500,000.00	0.0%
5629999 · Reserves - Budget Use Only	0.00	9,398,216.00	-9,398,216.00	0.0%
Total Expense	9,192,899.11	35,898,700.00	-26,705,800.89	25.6%
Net Income	10,821,394.10	0.00	10,821,394.10	100.0%



ADAM H. PUTNAM
COMMISSIONER

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

MOSQUITO CONTROL MONTHLY REPORT

Section 388.341 F.S., Rule 5E-13.027, F.A.C.
Telephone: (850) 617-7995; Fax (850) 617-7969

Submit to:
Mosquito Control Program
3125 Conner Blvd, Bldg 6

COUNTY/ DISTRICT Lee Co Mosquito Control Distric

FISCAL YEAR: 2013-2014

MONTH: January

LOCAL FUNDS RECEIPTS AND BALANCES

ACCT NO	DESCRIPTION	Budgeted Receipts	Monthly Receipts	Receipts Year to Date	Balance to Be Collected
311	Ad Valorem (Current/Delinquent)	\$ 20,732,700.00	\$ 680,141.72	\$ 17,917,251.56	\$ 2,815,448.44
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ 180,000.00	\$ -	\$ -	\$ 180,000.00
361	Interest Earnings	\$ 165,000.00	\$ 40,874.75	\$ 106,361.88	\$ 58,638.12
364	Equipment and/or Other Sales	\$ 1,325,000.00	\$ -	\$ 1,987,580.39	\$ (662,580.39)
369	Misc./Refunds (prior yr expenditures)	\$ 21,000.00	\$ 899.50	\$ 3,099.38	\$ 17,900.62
380	Other Sources	\$ 80,000.00	\$ -	\$ -	\$ 80,000.00
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 22,503,700.00	\$ 721,915.97	\$ 20,014,293.21	\$ 2,489,406.79
BEGINNING FUND BALANCE		\$ 13,395,000.00	\$ -	\$ -	\$ 13,395,000.00
Total Receipts & Balance		\$ 35,898,700.00	\$ 721,915.97	\$ 20,014,293.21	\$ 15,884,406.79

LOCAL FUNDS EXPENDITURES AND BALANCES

ACCT NO	Uniform Accounting System Code	Transaction	Budgeted Expenditures	Monthly Expenditures	Expenditures Year to Date	Balance to Be Expended
10		Personal Services	\$ 6,344,590.00	\$ 418,191.58	\$ 1,762,683.75	\$ 4,581,906.25
20		Personal Services Benefits	\$ 6,309,587.00	\$ 1,562,659.05	\$ 2,195,981.91	\$ 4,113,605.09
30		Operating Expense	\$ 734,000.00	\$ 66,054.16	\$ 229,063.15	\$ 504,936.85
40		Travel & Per Diem	\$ 139,514.00	\$ 2,666.87	\$ 23,051.90	\$ 116,462.10
41		Communication Services	\$ 57,500.00	\$ 9,981.39	\$ 22,691.98	\$ 34,808.02
42		Freight Services	\$ 12,000.00	\$ 857.72	\$ 1,995.31	\$ 10,004.69
43		Utility Service	\$ 229,000.00	\$ 22,536.81	\$ 56,511.19	\$ 172,488.81
44		Rentals & Leases	\$ 165,000.00	\$ 2,691.16	\$ 10,359.47	\$ 154,640.53
45		Insurance	\$ 494,500.00	\$ 838.50	\$ 502,651.50	\$ (8,151.50)
46		Repairs & Maintenance	\$ 725,000.00	\$ 187,062.52	\$ 426,375.25	\$ 298,624.75
47		Printing and Binding	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
48		Promotional Activities	\$ 35,000.00	\$ 1,098.45	\$ 2,322.37	\$ 32,677.63
49		Other Charges	\$ 35,000.00	\$ 4,740.47	\$ 32,137.01	\$ 2,862.99
51		Office Supplies	\$ 18,000.00	\$ 2,470.49	\$ 4,745.80	\$ 13,254.20
52.1		Gasoline/Oil/Lube	\$ 232,300.00	\$ 8,755.10	\$ 60,414.86	\$ 171,885.14
52.2		Chemicals	\$ 2,310,474.00	\$ -	\$ 1,407,525.25	\$ 902,948.75
52.3		Protective Clothing	\$ 37,000.00	\$ 932.22	\$ 5,951.86	\$ 31,048.14
52.4		Misc. Supplies	\$ 167,000.00	\$ 13,640.50	\$ 35,146.44	\$ 131,853.56
52.5		Tools & Implements	\$ 4,000.00	\$ -	\$ 1,094.50	\$ 2,905.50
54		Publications & Dues	\$ 218,999.00	\$ 31,119.63	\$ 118,940.58	\$ 100,058.42
55		Training	\$ 163,227.00	\$ 1,030.36	\$ 17,507.98	\$ 145,719.02
60		Capital Outlay	\$ 3,602,775.00	\$ 94,486.35	\$ 1,630,992.43	\$ 1,971,782.57
71		Principal	\$ 2,136,187.00	\$ -	\$ 528,570.94	\$ 1,607,616.06
72		Interest	\$ 442,831.00	\$ -	\$ 116,183.68	\$ 326,647.32
81		Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83		Other Grants and Aids	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00
89		Contingency (Current Year)	\$ 1,350,000.00	\$ -	\$ -	\$ 1,350,000.00
99		Payment of Prior Year Accounts	\$ 500,000.00	\$ -	\$ -	\$ 500,000.00
TOTAL BUDGET AND CHARGES			\$ 26,500,484.00	\$ 2,431,813.33	\$ 9,192,899.11	\$ 17,307,584.89
0.001		Reserves - Future Capital Outlay	\$ -	\$ -	\$ -	\$ -
0.002		Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003		Reserves - Cash Balance to be Carried Forward	\$ 9,398,216.00	\$ -	\$ -	\$ 9,398,216.00
0.004		Reserves - Sick and Annual Leave	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES ENDING BALANCE			\$ 9,398,216.00	\$ -	\$ -	\$ 9,398,216.00
TOTAL BUDGETARY EXPENDITURES and BALANCES			\$ 35,898,700.00	\$ 2,431,813.33	\$ 9,192,899.11	\$ 26,705,800.89
ENDING FUND BALANCE			\$ -	\$ (1,709,897.36)	\$ 10,821,394.10	\$ (10,821,394.10)

By submission of this monthly report of receipts, expenditures, and balances, I attest it is true and correct.

5

Dr. David Hoel

2/21/2019

Lee County Mosquito Control District
AD VALOREM TAX COLLECTIONS 2018 - 2019 FISCAL YEAR
CURRENT AND LAST 5 FISCAL YEARS COLLECTION ANALYSIS

As of January 31 of each year

Fiscal Year	Gross Ad Valorem Taxes Collected	% Change in Gross Ad Valorem Taxes Collected Increase/- Decrease	Prior Year Ad Valorem Taxes	Penalties, Refunds & Corrections and Other	Discounts	Commissions	Net Ad Valorem Taxes Collected	% Change in Net Ad Valorem Taxes Collected Increase/-Decrease	Budget (Net)	% of Net Collections to Budget
2019 Actual	19,197,440.57	-4.19%	3,478.82	(2,713.99)	(751,572.66)	(366,314.80)	18,080,317.94	-4.14%	20,732,700	87.21%
Net increase year over year							(45,734.85)			
2018 Actual	19,269,314.45	27.91%	3,441.87	(24,083.01)	(754,474.80)	(368,145.72)	18,126,052.79	27.73%	20,735,100	87.42%
2017 Actual	15,064,383.28	8.75%	6,563.52	(2,821.82)	(589,828.76)	(287,718.33)	14,190,577.89	8.70%	16,356,000	86.76%
2016 Actual	13,852,614.72	7.14%	9,702.51	(1,876.96)	(541,411.08)	(264,556.12)	13,054,473.07	7.09%	15,145,100	86.20%
2015 Actual	12,929,833.89	2.37%	7,003.91	4,379.85	(504,411.11)	(247,057.41)	12,189,749.13	2.31%	14,185,702	85.93%
2014 Actual	12,631,100.14	14.68%	12,706.86	6,389.38	(494,001.81)	(241,622.71)	11,914,571.86	14.66%	14,013,685	85.02%

Comments:

COMPARISON OF ANNUAL GROSS COLLECTIONS TO DR-420 BUDGET AMOUNT

	DR-420 Amount	Actual	Difference	Millage Rate
2019@	22,320,598.00	19,197,440.57	(3,123,157.43)	0.2696
2018	21,826,337.00	21,909,407.90	83,070.90	0.2800
2017	17,216,666.00	17,319,767.13	103,101.13	0.2397
2016	15,942,159.00	16,021,115.98	78,956.98	0.2397
2015	14,932,317.00	14,976,413.39	44,096.39	0.2397
2014	14,751,247.00	14,813,560.78	62,313.78	0.2520

2019 @ - The actual amount represents taxes collected through the month of the report.

Differences in budgeted gross taxes and actual gross tax collected are primarily due to the following:

The Property Appraiser may adjust the final taxable value. The DR-420 includes the taxable value through July 1 of each year. The Property Appraiser may adjust, up or down, the final taxable value. The District receives a DR-422 after the TRIM process that documents the change, if any.

Taxes may not be paid. Normally the District collects unpaid taxes through an annual tax certificate sale. However, unsold tax certificates become property of the Board of County Commissioners (BoCC). The District will not collect until the taxes are paid or the BoCC calls for a tax deed sale.

Property values may change through the Property Appraiser's "Value Adjustment Board." A taxpayer may protest the assessed taxable value and a change may occur.

CASH BASIS

Date	Dist #	Taxes 311100-000-0	Prior Year Taxes 311200-000-0	Discounts 311140-000-0	Penalties 311120-000-0	Interest 361110-000-0	Commission 522340-000-0	Refunds and Corrections 311150-000-0	Other 311160-000-0	Total Net Distribution
10/15/2018	15	-	-	-	-	-	-	-	-	-
10/28/2018	Excess Fees	-	-	-	-	-	-	-	-	-
11/15/2018	1	473,542.19	1,178.36	(20,853.25)	484.64	-	(9,218.82)	(81.83)	-	445,051.29
11/30/2018	2	4,378,546.10	128.49	(175,073.63)	954.27	-	(84,115.11)	(6,791.29)	-	4,113,648.83
12/16/2018	3	11,834,331.43	805.81	(473,240.78)	1,914.66	-	(227,333.61)	(34.44)	-	11,136,443.07
12/28/2018	4	1,633,670.69	345.61	(60,839.16)	641.40	-	(31,705.73)	(146.16)	-	1,541,966.65
1/15/2019	5	715,561.89	135.85	(21,565.50)	406.95	-	(13,915.43)	(482.04)	-	680,141.72
2/15/2019	6	-	-	-	-	-	-	-	-	-
3/14/2019	7	-	-	-	-	-	-	-	-	-
4/15/2019	8	-	-	-	-	-	-	-	-	-
5/15/2019	9	-	-	-	-	-	-	-	-	-
6/14/2019	10	-	-	-	-	-	-	-	-	-
7/12/2019	11	-	-	-	-	-	-	-	-	-
8/9/2019	12	-	-	-	-	-	-	-	-	-
9/13/2019	13	-	-	-	-	-	-	-	-	-
10/11/2019	14	-	-	-	-	-	-	-	-	-
10/11/2019	15	-	-	-	-	-	-	-	-	-
	16	-	-	-	-	-	-	-	-	-
	17	-	-	-	-	-	-	-	-	-
	Excess fees	-	-	-	-	-	-	-	-	-

Total Modified Accrual	\$	19,035,652.30	\$	2,594.12	\$	(751,572.32)	\$	4,401.92	\$	-	\$	(366,288.70)	\$	(7,535.76)	\$	-	\$	17,917,251.56
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Conversion to Cash Basis (Ad Valorem Taxes)

Reductions										
Distribution 14	10/12/2018	-	-	-	-	-	-	-	-	-
Excess Fees	10/31/2018	-	-	-	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-	-	-	-
Additions										
Distribution 14	10/12/2018	-	884.70	(0.34)	419.85	-	(26.10)	-	-	1,278.11
Excess Fees	10/31/2018	161,788.27	-	-	-	-	-	-	-	161,788.27
		161,788.27	884.70	(0.34)	419.85	-	(26.10)	-	-	163,066.38

Ad Valorem Tax Revenue	\$	19,197,440.57	\$	3,478.82	\$	(751,572.66)	\$	4,821.77	\$	-	\$	(366,314.80)	\$	(7,535.76)	\$	-	\$	18,080,317.94
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Conversion to Cash Basis (Interest)

Reductions										
Distribution 15	10/12/2018	-	-	-	-	-	-	-	-	-
Additions										
Distribution 15	10/12/2018	-	-	-	-	11,136.96	(556.84)	-	-	10,580.12
Tax Collector Interest Revenue		\$ -	\$ -	\$ -	\$ -	\$ 11,136.96	\$ (556.84)	\$ -	\$ -	\$ 10,580.12

January 31, 2019				ECR Accounts	Earnings rate (Basis Points -BP)
Account	LCMCD	LCHCD	Total		
SunTrust Operating	\$ 362,006.71	\$ 54,429.33	\$ 416,436.04	Yes	ECR and BP - 50
SunTrust Master 2397	2,648,226.51	301,128.89	2,949,355.40	Yes	ECR and BP - 50
SBA 322630	11,397,056.06	-	11,397,056.06	No	BP - 267
SBA 322640	-	1,072,535.64	1,072,535.64	No	BP - 267
FL-FIT	10,357,966.70	919,118.86	11,277,085.56	No	BP - 268
	<u>24,765,255.98</u>	<u>2,347,212.72</u>	<u>27,112,468.70</u>		

100 Basis Points equal 1%

FL-FIT - Florida Fixed Income Trust

SBA - State Board of Administration (Local Government Surplus Funds Trust Fund)

**Lee County Mosquito Control District
Check Register**

Accrual Basis

Date	Num	Name	Credit
1010000 · SunTrust Checking - Operating			
01/14/2019	85730	ADT Security Services	
01/14/2019	85731	Advanced Disposal	
01/14/2019	85732	Aircraft Spruce & Specialty Co.	
01/14/2019	85733	Associated Interpreters for the Deaf, Inc	
01/14/2019	85734	AT&T	
01/14/2019	85735	Aviation Instrument Services, Inc.	
01/14/2019	85736	B&I Contractors, Inc.	
01/14/2019	85737	BENISTAR/UA-6803	
01/14/2019	85738	Blu Site Solutions of Southwest FL Inc.	
01/14/2019	85739	C&C Feed Store	
01/14/2019	85740	Century Link 311138069	
01/14/2019	85741	Century Link 311181802	
01/14/2019	85742	Century Link 311704607	
01/14/2019	85743	Century Link 312266599	
01/14/2019	85744	Century Link 421997664	
01/14/2019	85745	Century Link 425791675	
01/14/2019	85746	Century Link 88283083	
01/14/2019	85747	Certified Slings, Inc.	
01/14/2019	85748	Comcast 8535 10 025 0133837	
01/14/2019	85749	Culligan Bottled Water	
01/14/2019	85750	David Hess	
01/14/2019	85751	EDMO Distributors, Inc.	
01/14/2019	85752	Egis Insurance Advisors LLC	
01/14/2019	85753	FedEx	
01/14/2019	85754	FGUA Florida Governmental Utility Auth...	
01/14/2019	85755	Fisher Scientific Company	
01/14/2019	85756	Florida Blue (Health Ins.)	
01/14/2019	85757	FMA Ft. Myers Automotive and Ind. Su...	
01/14/2019	85758	FPL Florida Power & Light Co.	
01/14/2019	85759	Gasparilla Island Water Association, Inc	
01/14/2019	85760	Global HR Research	
01/14/2019	85761	Grainger, Inc.	
01/14/2019	85762	Greater Pine Island Water	
01/14/2019	85763	GW Services of SW Florida, Inc.	
01/14/2019	85764	Henderson, Franklin Starnes & Holt, P.A.	
01/14/2019	85765	Jackson National Life Insurance Co.	
01/14/2019	85766	Johnstone Supply	
01/14/2019	85767	Kelly Tractor Company	
01/14/2019	85768	LCEC	
01/14/2019	85769	Lightning Wireless Solutions	
01/14/2019	85770	MailFinance Inc.	
01/14/2019	85771	Neofunds	
01/14/2019	85772	Office Depot, Inc.	
9 01/14/2019	85773	PDQ.com Corporation	

**Lee County Mosquito Control District
Check Register**

Accrual Basis

Date	Num	Name	Credit
01/14/2019	85774	Preferred Governmental Insurance Trust	
01/14/2019	85775	Prime Turbines	
01/14/2019	85776	Reliance Standard (Dental)	
01/14/2019	85777	Reliance Standard (LTD GT Vol Life)	
01/14/2019	85778	Reliance Standard (STD)	
01/14/2019	85779	Reliance Standard (Vision)	
01/14/2019	85780	Rita S. Maiss	
01/14/2019	85781	Securitas Security Services USA, Inc.	
01/14/2019	85782	Stellar Industrial Supply, Inc.	
01/14/2019	85783	Textron Aviation, Inc.	
01/14/2019	85784	The Island Water Association	
01/14/2019	85785	Toshiba America Business Solutions, Inc.	
01/14/2019	85786	Tropic Supply, Inc.	
01/14/2019	85787	Tyler Technologies, Inc.	
01/14/2019	85788	UniFirst Corporation	
01/14/2019	85789	Verizon Wireless	
01/14/2019	85790	Victory Layne Chevrolet	
01/14/2019	85791	Waste Management Inc. of Florida	
01/14/2019	85792	Waste Pro - Ft. Myers	
01/14/2019	85793	ADT Security Services	157.69
01/14/2019	85794	Advanced Disposal	417.87
01/14/2019	85795	Aircraft Spruce & Specialty Co.	336.31
01/14/2019	85796	Associated Interpreters for the Deaf, Inc	120.40
01/14/2019	85797	AT&T	60.03
01/14/2019	85798	Aviation Instrument Services, Inc.	1,722.80
01/14/2019	85799	B&I Contractors, Inc.	5,382.55
01/14/2019	85800	BENISTAR/UA-6803	42,036.00
01/14/2019	85801	Blu Site Solutions of Southwest FL Inc.	110.00
01/14/2019	85802	C&C Feed Store	568.00
01/14/2019	85803	Century Link 311138069	52.38
01/14/2019	85804	Century Link 311181802	1,033.63
01/14/2019	85805	Century Link 311704607	52.46
01/14/2019	85806	Century Link 312266599	51.46
01/14/2019	85807	Century Link 421997664	164.29
01/14/2019	85808	Century Link 425791675	125.52
01/14/2019	85809	Century Link 88283083	617.08
01/14/2019	85810	Certified Slings, Inc.	205.69
01/14/2019	85811	Comcast 8535 10 025 0133837	140.33
01/14/2019	85812	Culligan Bottled Water	251.20
01/14/2019	85813	David Hess	1,720.00
01/14/2019	85814	EDMO Distributors, Inc.	51.03
01/14/2019	85815	Egis Insurance Advisors LLC	838.50
01/14/2019	85816	FedEx	85.31
01/14/2019	85817	FGUA Florida Governmental Utility Auth...	404.93
10 01/14/2019	85818	Fisher Scientific Company	21.88

**Lee County Mosquito Control District
Check Register**

Accrual Basis

Date	Num	Name	Credit
01/14/2019	85819	Florida Blue (Health Ins.)	147,101.87
01/14/2019	85820	FMA Ft. Myers Automotive and Ind. Su...	436.94
01/14/2019	85821	FPL Florida Power & Light Co.	9,735.72
01/14/2019	85822	Gasparilla Island Water Association, Inc	67.38
01/14/2019	85823	Global HR Research	46.37
01/14/2019	85824	Grainger, Inc.	620.88
01/14/2019	85825	Greater Pine Island Water	110.98
01/14/2019	85826	GW Services of SW Florida, Inc.	95.00
01/14/2019	85827	Henderson, Franklin Starnes & Holt, P.A.	10,915.55
01/14/2019	85828	Jackson National Life Insurance Co.	58.56
01/14/2019	85829	Johnstone Supply	1,679.83
01/14/2019	85830	Kelly Tractor Company	34.92
01/14/2019	85831	LCEC	99.69
01/14/2019	85832	Lightning Wireless Solutions	1,263.85
01/14/2019	85833	MailFinance Inc.	263.16
01/14/2019	85834	Neofunds	15.00
01/14/2019	85835	Office Depot, Inc.	148.84
01/14/2019	85836	PDQ.com Corporation	400.50
01/14/2019	85837	Preferred Governmental Insurance Trust	291.30
01/14/2019	85838	Prime Turbines	775.00
01/14/2019	85839	Reliance Standard (Dental)	9,104.28
01/14/2019	85840	Reliance Standard (LTD GT Vol Life)	4,170.95
01/14/2019	85841	Reliance Standard (STD)	2,379.36
01/14/2019	85842	Reliance Standard (Vision)	719.32
01/14/2019	85843	Rita S. Maiss	158.00
01/14/2019	85844	Securitas Security Services USA, Inc.	10,300.74
01/14/2019	85845	Stellar Industrial Supply, Inc.	796.94
01/14/2019	85846	Textron Aviation, Inc.	2,026.09
01/14/2019	85847	The Island Water Association	13.00
01/14/2019	85848	Toshiba America Business Solutions, Inc.	826.61
01/14/2019	85849	Tropic Supply, Inc.	2,407.00
01/14/2019	85850	Tyler Technologies, Inc.	9,210.84
01/14/2019	85851	UniFirst Corporation	14.48
01/14/2019	85852	Verizon Wireless	2,906.58
01/14/2019	85853	Victory Layne Chevrolet	45.88
01/14/2019	85854	Waste Management Inc. of Florida	31.16
01/14/2019	85855	Waste Pro - Ft. Myers	109.03
01/18/2019	85856	Airgas Dry Ice	377.76
01/18/2019	85857	Aviall Services, Inc.	2,796.90
01/18/2019	85858	Batteries Plus	570.62
01/18/2019	85859	Bell Helicopter Textron Inc.	903.23
01/18/2019	85860	Comcast 8535 10 017 0052968	199.05
01/18/2019	85861	Comcast 8535 10 053 0021513	223.72
01/18/2019	85862	David Hoel	152.00
11 01/18/2019	85863	Fisher Scientific Company	293.10

**Lee County Mosquito Control District
Check Register**

Accrual Basis

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Credit</u>
01/18/2019	85864	FMA Ft. Myers Automotive and Ind. Su...	82.78
01/18/2019	85865	FPL Florida Power & Light Co.	117.39
01/18/2019	85866	Gotcha Covered	125.00
01/18/2019	85867	Grainger, Inc.	738.35
01/18/2019	85868	GW Services of SW Florida, Inc.	2,840.58
01/18/2019	85869	Harmon Photographers, LLC	494.50
01/18/2019	85870	IdentiSys Inc.	46.46
01/18/2019	85871	Intercept of Florida	105.57
01/18/2019	85872	Jeffrey Smith	204.96
01/18/2019	85873	Jenifer McBride	100.00
01/18/2019	85874	John A. Koons Locksmiths	16.96
01/18/2019	85875	Larue Pest Management, Inc.	847.77
01/18/2019	85876	LCEC	26.74
01/18/2019	85877	Linder Industrial Machinery	1,040.96
01/18/2019	85878	Marina Mike's	
01/18/2019	85879	Motion Industries / Miller	34.36
01/18/2019	85880	Office Depot, Inc.	63.18
01/18/2019	85881	Preferred Governmental Insurance Trust	511.90
01/18/2019	85882	Publix Super Markets, Inc	110.51
01/18/2019	85883	Quality Custom Window Tinting	3,451.14
01/18/2019	85884	R.S.I. Unlimited Inc.	53,950.83
01/18/2019	85885	Sprayer Depot	229.09
01/18/2019	85886	Supplyworks	500.84
01/18/2019	85887	The Home Depot Credit Services	51.25
01/18/2019	85888	The News-Press Media Group	371.55
01/18/2019	85889	Tyler Technologies, Inc.	5,750.00
01/18/2019	85890	UniFirst Corporation	330.63
01/18/2019	85891	UPS	139.36
01/18/2019	85892	Victory Layne Chevrolet	105.32
01/18/2019	85893	VWR International	1,021.99
01/18/2019	85894	Waste Connections of Florida	833.56
01/18/2019	85895	Wendy Samz	100.00
01/25/2019	85896	AAF International	238.71
01/25/2019	85897	Autonation Chrysler Dodge Jeep Ram	26,501.00
01/25/2019	85898	Bell Helicopter Textron Inc.	684.72
01/25/2019	85899	Blue Tarp Financial, Inc.	346.38
01/25/2019	85900	Boulevard Tire Center	118.36
01/25/2019	85901	Century Link 311138069	61.88
01/25/2019	85902	Century Link 425791675	141.51
01/25/2019	85903	DG Ace Hardware, Inc.	204.30
01/25/2019	85904	Everglades Equipment Group	101.22
01/25/2019	85905	FedEx	7.90
01/25/2019	85906	Fisher Scientific Company	87.80
01/25/2019	85907	FMA Ft. Myers Automotive and Ind. Su...	304.58
12 01/25/2019	85908	Marina Mike's	5,606.00

**Lee County Mosquito Control District
Check Register**

Accrual Basis

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Credit</u>
01/25/2019	85909	Mark McCreary	100.00
01/25/2019	85910	Napa Auto Parts	8.49
01/25/2019	85911	nexAir, LLC	21.66
01/25/2019	85912	Office Depot, Inc.	220.76
01/25/2019	85913	PC Solutions & Integration, Inc.	13,072.58
01/25/2019	85914	Publix Super Markets, Inc	15.72
01/25/2019	85915	Sam's Club Direct	1,025.41
01/25/2019	85916	Securitas Security Services USA, Inc.	5,239.74
01/25/2019	85917	SHRM SWFL	495.36
01/25/2019	85918	Synergy EAP Solutions	1,824.27
01/25/2019	85919	Tyler Technologies, Inc.	9,223.38
01/25/2019	85920	UniFirst Corporation	348.28
01/25/2019	85921	Victory Layne Chevrolet	1,053.86
01/25/2019	85922	R.S.I. Unlimited Inc.	22,858.33
Total 1010000 · SunTrust Checking - Operating			445,881.05
TOTAL			445,881.05

LEE COUNTY HYACINTH CONTROL DISTRICT
TREASURER REPORT NOTES - Modified Accrual Basis of Accounting
Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance
For the Four Months Ended January 31, 2019

Balance Sheet Summary

Cash and Investments

Cash and investments of \$2,347,213 are comprised of checking, Florida Fixed Investment Trust, Florida Prime, and a master account (schedule included). Cash and investment balances at January 31, 2018 were \$2,803,092. The current month balance is \$455,879 lower than the prior year. The change in cash and investments is primarily due to managements intention to reduce fund balance to a level that meets policy and provides for the same service levels. Interest rates for LCHCD shared and individual accounts continue to rise with the Fed's interest rate increases. The SunTrust operating and master accounts increased a quarter point on December 31, 2018. SunTrust is considering an additional increase in February. Both the SBA and FL-FIT interest rates increased in January. The SBA increased from 2.56% to 2.67% and FL-FIT increased from 2.64% to 2.68%. LCHCD participates in all aspects of treasury management of surplus funds either with an account in its name or a shared account with LCMCD.

Revenues and Expenditures - Please see the LCHCD FS and the LCHCD Trail 12 Reports

Receipts - Please see the LCHCD GL Tax Receipts Report

Net taxes reported on the monthly financial statement are \$1,701,470. The amounts reported on the tax collections worksheets as net taxes collected (report included - "LCHCD Ad Valorem Tax Collections") include cumulative gross taxes, prior year taxes, penalties and refunds, discounts and commissions, and were \$1,716,644 (cash basis). Cash collections were \$30,683 higher than in the prior year. The difference between revenues and collections is the difference between the cash and modified accrual method of accounting. MTD and YTD differences are discussed as follows: Current year taxes will remain stable due to the District using the rolled-back millage rate of .0239. MTD differences are normally due to the timing of collections and payment cut-off timing by the LCTC, improvements in the economy and increases/decreases in the amount levied (if any) year-over-year. The Districts surplus funds are typically at an annual high in January due to the legislated tax collection cycle. Earnings from surplus funds will increase over the budgeted amount and the prior year actual due to the increase in interest rates.

Expenditures - Please see the Trail 12 LCHCD report

Total expenditures for the month ended January 31, 2019 and January 31, 2018 were \$219,140 and \$174,125, respectively. YTD expenditures as of January 31, 2019 and January 31, 2018 were \$719,204 and \$766,585 respectively. The differences in operating results are discussed below:

MTD Variances explanations

Noteworthy changes are as follows: The MTD change in Benefits is due to a payment of \$35,000 to the LCMCD/LCHCD RHITF. The MTD change in Repairs & Maintenance is due to various building repairs in the current month. The MTD variance in chemicals is due to a larger purchase of chemicals in January of 2019 than in 2018 to perform required treatments. The MTD variance in Miscellaneous Supplies is due to computer software purchases in the prior year month of January.

YTD Variances explanations

Noteworthy changes are as follows: The YTD variance in Personnel Services and Benefits is due primarily to a one-time buy out of Sick Time in October of 2017 from the employees during the District's conversion to the new PTO policy.

Budget Amendment

None for the January financial statements.

Receipts Operating Budget Comparison for Hyacinth Control District

Run Date: 2/9/2019

From: 1/1/2019

To: 1/31/2019

Receipts	Total Budget	This Mo Actual	Prior Yr Month	Variance	YTD Current	YTD Prior	Variance
Taxes	\$ 1,969,800.00	\$ 65,339.30	\$ 75,085.68	\$ (9,746.38)	\$ 1,701,470.01	\$ 1,671,414.93	\$ 30,055.08
State Grant-General Government	-	-	-	-	-	-	-
Interest	24,000.00	3,783.65	532.72	3,250.93	9,337.45	2,211.96	7,125.49
Disposition of Capital Assets	4,000.00	-	-	-	-	10.00	(10.00)
Refunds	-	-	440.70	(440.70)	-	440.70	(440.70)
Other Miscellaneous Revenue	2,000.00	-	-	-	-	-	-
Service Charge - Mosquito Cont	-	-	-	-	-	-	-
Other Charges for Svcs Pub Safe	-	-	-	-	-	-	-
Sale of Surplus Materials/Scrap	-	-	-	-	-	-	-
Transfer from Hyacinth	-	-	-	-	-	-	-
Other Misc Rev-Jet Fuel Sales	-	-	-	-	-	-	-
Proceeds from Capital lease	-	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	875.19	-	875.19
Total Receipts	\$ 1,999,800.00	\$ 69,122.95	\$ 76,059.10	\$ (6,936.15)	\$ 1,711,682.65	\$ 1,674,077.59	\$ 37,605.06

Expenses Operating Budget for Hyacinth Control District

Run Date: 2/9/2019

From: 1/1/2019

To: 1/31/2019

Expenses	Total Budget	This Mo Actual	Prior Yr Month	Variance	YTD Current	YTD Prior	Variance
Personnel Services	\$ 1,026,000.00	\$ 79,265.91	\$ 80,880.01	\$ 1,614.10	\$ 350,969.65	\$ 409,300.53	\$ 58,330.88
Benefits	662,500.00	86,458.51	50,731.39	(35,727.12)	208,233.26	201,299.70	(6,933.56)
Operating Expenses	82,000.00	8,039.89	5,264.68	(2,775.21)	21,707.42	16,122.66	(5,584.76)
Travel & Per Diem	5,000.00	30.00	-	(30.00)	1,151.67	504.00	(647.67)
Communication Service	9,000.00	1,465.81	1,107.93	(357.88)	3,292.61	2,648.46	(644.15)
Freight Services	500.00	42.84	42.84	-	253.61	42.84	(210.77)
Utility Services	32,000.00	5,209.04	4,375.24	(833.80)	11,407.31	11,375.70	(31.61)
Rentals and Leases	2,000.00	111.14	98.05	(13.09)	313.12	626.54	313.42
Insurance	60,000.00	136.50	-	(136.50)	38,772.50	38,406.00	(366.50)
Repairs & Maintenance	37,000.00	8,458.87	213.47	(8,245.40)	18,500.90	12,572.11	(5,928.79)
Promotional Activities	-	349.07	-	(349.07)	349.07	-	(349.07)
Other Charges	23,000.00	753.72	720.22	(33.50)	5,799.66	6,438.80	639.14
Office Supplies	5,000.00	201.33	129.70	(71.63)	353.11	271.66	(81.45)
Gasoline/Oil/Lube	17,000.00	290.99	360.32	69.33	2,565.31	2,617.17	51.86
Chemicals	150,000.00	19,076.00	9,450.00	(9,626.00)	37,920.30	34,400.90	(3,519.40)
Protective Devices	4,000.00	609.53	27.67	(581.86)	664.77	73.86	(590.91)
Misc. Supplies	31,000.00	4,881.70	10,641.76	5,760.06	11,127.81	16,865.70	5,737.89
Small Tools	-	-	-	-	48.79	-	(48.79)
Tools & Implements	500.00	-	-	-	-	-	-
Publications & Dues	9,500.00	3,678.74	1,560.47	(2,118.27)	4,699.42	1,983.27	(2,716.15)
Training	6,500.00	80.64	325.78	245.14	960.68	885.76	(74.92)
Capital Outlay	70,000.00	-	8,195.60	8,195.60	113.40	10,148.92	10,035.52
Grants	-	-	-	-	-	-	-
Operating Transfer to Mosquito	-	-	-	-	-	-	-
Printing & Binding	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Debt Service Interest	-	-	-	-	-	-	-
Total Expenditures	\$ 2,232,500.00	\$ 219,140.23	\$ 174,125.13	\$ (45,015.10)	\$ 719,204.37	\$ 766,584.58	\$ 47,380.21

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Accrual Basis

Lee County Hyacinth Control District
Profit & Loss Budget vs. Actual
October 2018 through January 2019

	Oct '18 - Jan 19	Budget	\$ Over Budget	% of Budget
Income				
3110000 · Ad Valorem Taxes	1,701,470.01	1,969,800.00	-268,329.99	86.4%
3341000 · State Grant-General Government	0.00			
3611000 · Interest	9,337.45	24,000.00	-14,662.55	38.9%
3640000 · Disposition of Capital Assets	0.00	4,000.00	-4,000.00	0.0%
3699000 · Other Miscellaneous Revenue	0.00	2,000.00	-2,000.00	0.0%
3699300 · Insurance Recoveries	875.19			
4210000 · Beginning Fund Balance	0.00	1,473,240.00	-1,473,240.00	0.0%
Total Income	1,711,682.65	3,473,040.00	-1,761,357.35	49.3%
Gross Profit	1,711,682.65	3,473,040.00	-1,761,357.35	49.3%
Expense				
5371000 · Personnel Services	350,969.65	1,026,000.00	-675,030.35	34.2%
5372000 · Benefits	208,233.26	662,500.00	-454,266.74	31.4%
5373100 · Operating Expenses	21,707.42	82,000.00	-60,292.58	26.5%
5374000 · Travel and Per Diem	1,151.67	5,000.00	-3,848.33	23.0%
5374100 · Communications Services	3,292.61	9,000.00	-5,707.39	36.6%
5374200 · Freight & Postage Services	253.61	500.00	-246.39	50.7%
5374300 · Utilities	11,407.31	32,000.00	-20,592.69	35.6%
5374400 · Rentals and Leases	313.12	2,000.00	-1,686.88	15.7%
5374500 · Insurance	38,772.50	60,000.00	-21,227.50	64.6%
5374600 · Repairs & Maintenance	18,500.90	37,000.00	-18,499.10	50.0%
5374800 · Promotional Activities	349.07			
5374900 · Other Current Charges	5,799.66	23,000.00	-17,200.34	25.2%
5375100 · Office Supplies	353.11	5,000.00	-4,646.89	7.1%
5375210 · Gasoline/Oil/Lube	2,565.31	17,000.00	-14,434.69	15.1%
5375220 · Chemicals	37,920.30	150,000.00	-112,079.70	25.3%
5375230 · Protective Devices	664.77	4,000.00	-3,335.23	16.6%
5375240 · Miscellaneous Supplies	11,127.81	31,000.00	-19,872.19	35.9%
5375241 · Small Tools	48.79			
5375250 · Tools & Implements	0.00	500.00	-500.00	0.0%
5375400 · Books-Pubs-Subs-Member	4,699.42	9,500.00	-4,800.58	49.5%
5375500 · Training	960.68	6,500.00	-5,539.32	14.8%
5376000 · Capital Outlay	113.40	70,000.00	-69,886.60	0.2%
5378900 · Contingency	0.00	20,000.00	-20,000.00	0.0%
5629999 · Reserves - Budget Use Only	0.00	1,220,540.00	-1,220,540.00	0.0%
Total Expense	719,204.37	3,473,040.00	-2,753,835.63	20.7%
Net Income	992,478.28	0.00	992,478.28	100.0%

Lee County Hyacinth Control District
AD VALOREM TAX COLLECTIONS 2018 - 2019 FISCAL YEAR
CURRENT AND LAST 5 FISCAL YEARS COLLECTION ANALYSIS

As of January 31 of each year

Fiscal Year	Gross Ad Valorem Taxes Collected	% Change in Gross Ad Valorem Taxes Collected Increase/-Decrease	Prior Year Ad Valorem Taxes	Penalties, Refunds & Corrections and Other	Discounts	Commissions	Net Ad Valorem Taxes Collected	% Change in Net Ad Valorem Taxes Collected Increase/-Decrease	Budget (Net)	% of Net Collections to Budget
2019 Actual	1,822,655.78	-2.28%	266.86	(270.07)	(71,221.42)	(34,787.30)	1,716,643.85	1,716,643.85	1,969,800	87.15%
Net increase year-over-year (cash basis)							30,682.94			
2018 Actual	1,792,363.48	3.29%	397.99	(2,679.94)	(69,926.36)	(34,194.26)	1,685,960.91	3.13%	2,044,000	82.48%
2017 Actual	1,735,290.70	8.68%	741.59	(309.29)	(67,819.57)	(33,144.62)	1,634,758.81	8.63%	1,885,000	86.72%
2016 Actual	1,596,686.00	1.76%	1,191.77	(214.82)	(62,228.27)	(30,486.29)	1,504,948.39	1.72%	1,745,600	86.21%
2015 Actual	1,569,090.48	2.31%	881.76	542.75	(61,041.73)	(29,985.44)	1,479,487.82	2.23%	1,721,000	85.97%
2014 Actual	1,533,651.72	2.24%	1,733.95	847.23	(59,748.44)	(29,321.87)	1,447,162.59	2.25%	1,700,238	85.12%

Comments:

COMPARISON OF ANNUAL GROSS COLLECTIONS TO DR-420 BUDGET AMOUNT

	Dr-420 Amount	Actual	Difference	Millage Rate
2019@	2,073,447.00	1,822,655.78	(250,791.22)	0.0239
2018	2,028,263.00	2,038,749.46	10,486.46	0.0248
2017	1,984,022.00	1,995,855.23	11,833.23	0.0263
2016	1,837,460.00	1,847,244.65	9,784.65	0.0263
2015	1,812,083.00	1,817,818.99	5,735.99	0.0277
2014	1,789,724.00	1,796,324.17	6,600.17	0.0291

2018 @ - The actual amount represents taxes collected through the month of the report.

Differences in budgeted gross taxes and actual gross tax collected are primarily due to the following:

The Property Appraiser may adjust the final taxable value. The DR-420 includes the taxable value through July 1 of each year. The Property Appraiser may adjust, up or down, the final taxable value.

The District receives a DR-422 after the trim process that documents the change, if any.

Taxes may not be paid. Normally the District collects unpaid taxes through an annual tax certificate sale. However, unsold tax certificates become property of the Board of County Commissioners (BoCC). The District will not collect until the taxes are paid or the BoCC calls for a tax deed sale.

Property values may change through the Property Appraiser's "Value Adjustment Board." A taxpayer may protest the assessed taxable value and a change may occur.

Lee County Hyacinth Control District
Analysis of Tax Collectors Distributions-Auditor Schedule
For year ended September 30, 2019

1973

Prepared by Client

MODIFIED ACCRUAL BASIS

As of September 30 of each year	Dist #	Taxes 311100-000-0	Prior Year Taxes 311200-000-0	Discounts 000-0	311140- Penalties 311120-000-0	Interest 361110-000-0	Commission 000-0	522340- Refunds and Corrections 311150-000-0	Other 311160-000-0	Total Net Distribution
11/15/2018	1	45,663.29	120.29	(2,005.89)	51.59	-	(888.55)	(7.25)	-	42,933.48
11/30/2018	2	419,182.92	14.29	(16,718.36)	95.44	-	(8,053.66)	(684.32)	-	393,836.31
12/16/2018	3	1,120,395.25	79.26	(44,742.83)	185.70	-	(21,524.31)	(3.05)	-	1,054,390.02
12/30/2018	4	153,563.68	36.37	(5,696.22)	62.38	-	(2,981.36)	(13.95)	-	144,970.90
1/15/2019	5	68,721.40	16.65	(2,058.10)	39.81	-	(1,336.63)	(43.83)	-	65,339.30
2/15/2019	6	-	-	-	-	-	-	-	-	-
3/14/2019	7	-	-	-	-	-	-	-	-	-
4/15/2019	8	-	-	-	-	-	-	-	-	-
5/15/2019	9	-	-	-	-	-	-	-	-	-
6/14/2019	10	-	-	-	-	-	-	-	-	-
7/12/2019	11	-	-	-	-	-	-	-	-	-
8/9/2019	12	-	-	-	-	-	-	-	-	-
9/13/2019	13	-	-	-	-	-	-	-	-	-
10/12/2019	14	-	-	-	-	-	-	-	-	-
10/12/2019	15	-	-	-	-	-	-	-	-	-
	16	-	-	-	-	-	-	-	-	-
	17	-	-	-	-	-	-	-	-	-
	Excess fees	-	-	-	-	-	-	-	-	-
Total Modified Accrual		\$ 1,807,526.54	\$ 266.86	\$ (71,221.40)	\$ 434.92	\$ -	\$ (34,784.51)	\$ (752.40)	\$ -	\$ 1,701,470.01

Conversion to Cash Basis (Ad Valorem Taxes)

Reductions										
Distribution 14	10/10/2017	-	-	-	-	-	-	-	-	-
Excess Fees	10/31/2017	-	-	-	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-	-	-	-
Additions										
Distribution 14	10/12/2018	91.71	-	(0.02)	47.41	-	(2.79)	-	-	136.31
Excess Fees	10/30/2018	15,037.53	-	-	-	-	-	-	-	15,037.53
		15,129.24	-	(0.02)	47.41	-	(2.79)	-	-	15,173.84
Ad Valorem Tax Revenue		\$ 1,822,655.78	\$ 266.86	\$ (71,221.42)	\$ 482.33	\$ -	\$ (34,787.30)	\$ (752.40)	\$ -	\$ 1,716,643.85

Conversion to Cash Basis (Interest)

Reductions										
Distribution 15	10/15/2018	-	-	-	-	-	-	-	-	-
Additions										
Distribution 15	10/15/2018	-	-	-	-	1,034.91	(51.71)	-	-	983.20
Tax Collector Interest Revenue		\$ -	\$ -	\$ -	\$ -	\$ 1,034.91	\$ (51.71)	\$ -	\$ -	\$ 983.20

January 31, 2019					
Account	LCMCD	LCHCD	Total	ECR Accounts	Earnings rate (Basis Points -BP)
SunTrust Operating	\$ 362,006.71	\$ 54,429.33	\$ 416,436.04	Yes	ECR and BP - 50
SunTrust Master 2397	2,648,226.51	301,128.89	2,949,355.40	Yes	ECR and BP - 50
SBA 322630	11,397,056.06	-	11,397,056.06	No	BP - 267
SBA 322640	-	1,072,535.64	1,072,535.64	No	BP - 267
FL-FIT	10,357,966.70	919,118.86	11,277,085.56	No	BP - 268
	<u>24,765,255.98</u>	<u>2,347,212.72</u>	<u>27,112,468.70</u>		

100 Basis Points equal 1%

FL-FIT - Florida Fixed Income Trust

SBA - State Board of Administration (Local Government Surplus Funds Trust Fund)

**Lee County Hyacinth Control District
Check Register**

Date	Num	Name	Credit
1010000 - SunTrust Checking - Operating			
01/14/2019	18834	ADT Security Services	25.67
01/14/2019	18835	Advanced Disposal	68.02
01/14/2019	18836	Associated Interpreters for the Deaf, Inc	19.60
01/14/2019	18837	B&I Contractors, Inc.	1,102.45
01/14/2019	18838	BENISTAR/UA-6803	2,660.00
01/14/2019	18839	Century Link 311181802	168.27
01/14/2019	18840	Century Link 421997664	26.75
01/14/2019	18841	Century Link 88283083	100.46
01/14/2019	18842	Century Link 425791675	20.43
01/14/2019	18843	Culligan Bottled Water	16.80
01/14/2019	18844	David M Hess	280.00
01/14/2019	18845	Egis Insurance Advisors LLC	136.50
01/14/2019	18846	FGUA FL Governmental Utility Authority	65.92
01/14/2019	18847	Florida Blue (Health Ins.)	12,787.92
01/14/2019	18848	Florida Fish Farms, Inc.	2,750.00
01/14/2019	18849	FPL Florida Power & Light Co.	2,362.21
01/14/2019	18850	Global HR Research	92.74
01/14/2019	18851	Johnstone Supply	341.68
01/14/2019	18852	MailFinance Inc.	42.84
01/14/2019	18853	PDQ.com Corporation	49.50
01/14/2019	18854	Reliance Standard (LTD GT Vol Life)	240.92
01/14/2019	18855	Reliance Standard (STD)	254.64
01/14/2019	18856	Reliance Standard (Dental)	896.80
01/14/2019	18857	Reliance Standard (Vision)	15.28
01/14/2019	18858	Securitas Security Services USA, Inc.	1,676.86
01/14/2019	18859	Stellar Industrial Supply, Inc.	116.36
01/14/2019	18860	The Aquatic Plant Management Socie...	500.00
01/14/2019	18861	Toshiba America Business Solutions, ...	111.14
01/14/2019	18862	Tropic Supply, Inc.	493.00
01/14/2019	18863	Verizon Wireless	473.16
01/14/2019	18864	Waste Pro - Ft. Myers	17.75
01/18/2019	18865	Batteries Plus	75.08
01/18/2019	18866	Comcast 8535 10 017 0052968	32.40
01/18/2019	18867	Fisher Scientific Company	78.90
01/18/2019	18868	GW Services of SW Florida, Inc.	462.42
01/18/2019	18869	Harmon Photographers, LLC	80.50
01/18/2019	18870	Intercept of Florida, Inc.	17.19
01/18/2019	18871	Larue Pest Management, Inc.	156.23
01/18/2019	18872	Linder Industrial Machinery	169.46
01/18/2019	18873	Quality Custom Window Tinting	706.86
01/18/2019	18874	Safety-Kleen Systems, Inc.	337.05
01/18/2019	18875	Supplyworks	
01/18/2019	18876	The Home Depot Credit Services	
01/25/2019	18877	AAF International	48.89
8 01/25/2019	18878	Alligare LLC	11,750.00

**Lee County Hyacinth Control District
Check Register**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Credit</u>
01/25/2019	18879	Batteries Plus	127.45
01/25/2019	18880	Blue Tarp Financial, Inc.	249.99
01/25/2019	18881	Century Link 425791675	23.04
01/25/2019	18882	Fisher Scientific Company	262.92
01/25/2019	18883	FMA Ft. Myers Automotive	14.97
01/25/2019	18884	Office Depot, Inc.	24.93
01/25/2019	18885	PC Solutions & Integration, Inc.	1,615.71
01/25/2019	18886	Sam's Club Direct	148.63
01/25/2019	18887	Securitas Security Services USA, Inc.	852.98
01/25/2019	18888	SHRM SWFL	80.64
01/25/2019	18889	Supplyworks	81.54
01/25/2019	18890	Synergy EAP Solutions	296.97
01/25/2019	18891	The News-Press Media Group	60.49
01/25/2019	18892	Tyler Technologies, Inc.	1,093.62
01/25/2019	18893	Victory Layne Chevrolet	950.78
01/25/2019	18894	Everglades Equipment Group	65.08
Total 1010000 · SunTrust Checking - Operating			47,778.39
TOTAL			47,778.39