

INDIAN RIVER MOSQUITO CONTROL DISTRICT  
 Financial Report  
 for  
 August 1 – August 31, 2023



I.	Income		\$4,309.12
	State Funds		<u>\$0.00</u>
			\$4,309.12
II.	Disbursements		
	a. Local Funds (14811-14851 & dd13667-dd13725)	\$447,235.14	
	b. State Funds (None)	<u>\$-----</u>	
	c. Total Disbursements		<u>-\$447,235.14</u>
	d. Net		-\$442,926.02
III.	Change in cash position from last month	- \$438,450.73	
IV.	Bank balance (all accounts)	\$4,400,239.99	
	a. Less reserves and contingency	<u>-\$1,698,143.05</u>	
V.	Total available cash		\$2,702,096.94

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08/29/23

Accrual Basis

**IRMCD**  
**Monthly Board Disbursement Report**  
**As of August 31, 2023**

Type	Date	Num	Name	Memo	Amount
<b>1050 Seacoast Oper-4941 &amp; 9831</b>					
Liability Check	08/02/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/01/2023	-54,980.23
Liability Check	08/16/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/14/2023	-55,710.95
Check	08/30/2023		Apple Industrial Supply Co.	Inv # REG04-3491	-178.64
Check	08/30/2023		Apple Machine and Supply Co.	Inv # 0000919-IN	-2,797.20
Check	08/30/2023		Como Oil and Propane	Acct # 1003327 Inv # 2291077	-651.52
Check	08/30/2023		Jordan Power Equipment Corp.	Inv # 127562	-82.91
Check	08/30/2023		Kelly Tractor Co	Inv # P101_0256477	-5,194.88
Check	08/30/2023		Lewis, Longman, & Walker P.A.	Inv # JDR-153997	-6,000.00
Check	08/30/2023		Lowe's	Acct # 2096 Inv # 994399, Inv # 967778	-49.57
Check	08/30/2023		Mullinax Ford of Vero Beach	Inv # 145020, Inv # 145019, Inv # 145127	-226.07
Check	08/30/2023		City Electric Supply Company	Inv # VER/156528	-95.70
Check	08/30/2023		Cintas Corporation No. 2	Payer # 14087358 Inv # 4165586063	-443.90
Check	08/30/2023		Summer Agro Services, LLC	Inv # 00055-M23-APL	-3,303.14
Check	08/02/2023	EFT	Waste Management Inc. of Florida	Customer # 9-18548-52001 inv # 1109...	-219.72
Liability Check	08/04/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	-18,938.58
Liability Check	08/03/2023	EFT	Child Support		-209.64
Liability Check	08/04/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-1,736.72
Liability Check	08/04/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-770.00
Liability Check	08/02/2023	EFT	Florida Retirement System	420000041009-July 2023 Retirement Co...	-29,133.80
Liability Check	08/18/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	-19,979.66
Liability Check	08/17/2023	EFT	Child Support		-209.64
Liability Check	08/18/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-1,965.99
Liability Check	08/18/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-770.00
Liability Check	08/25/2023	EFT	American Fidelity-Products	MCP# 64213 Inv#D623407 August 2023 ...	-2,504.94
Liability Check	08/25/2023	EFT	American Fidelity Assurance Company	MCP#64213 Inv#2150569A August 202...	-942.05
Liability Check	08/25/2023	EFT	Texas Life Insurance Company	SS0A9H-August 2023 premium	-426.04
Check	08/25/2023	EFT	Principal Financial Group	Acct#1037999-10001 Sept 2023 premiums	-699.66
Check	08/02/2023	14811	Adapco, Inc	Inv # 134957, Inv # 13501	-101,504.00
Check	08/02/2023	14812	Cintas Corporation No. 2	Payer# 14087358 Inv# 4162766215, Inv ...	-887.80
Check	08/02/2023	14813	Florida Coast Equipment, LLC	Acct # INDIA025 Inv # P1708802	-743.96
Check	08/02/2023	14814	Como Oil and Propane	Acct # 1003327 Inv # 2260963	-40.00
Check	08/02/2023	14815	Grove Welders, Inc	Inv # 64254	-94.19
Check	08/02/2023	14816	Target Specialty Products	Cust ID # 5017493 Inv # INV501224561	-17,187.50
Check	08/02/2023	14817	MasterCard	Acct # 1603 - Statement Closing Date 7/...	-10,392.78
Check	08/02/2023	14818	Summer Agro Services, LLC	Inv # 00032-M23-APL, Inv # 00033-M23-...	-27,379.28
Check	08/02/2023	14819	West Marine Products, Inc.	Acct # 479679 Inv # 00057	-64.98
Check	08/02/2023	14820	Mullinax Ford of Vero Beach	Inv # 144519	-50.59
Check	08/02/2023	14821	Board of County Commissioners	Inv # 7/31/2023	-3,877.59
Check	08/09/2023	14822	Cole Auto Supply	Acct # 1642 Closing Date 7/31/2023	-208.43
Check	08/09/2023	14823	Summer Agro Services, LLC	Inv # 00039-M23-APL	-10,477.97
Check	08/09/2023	14824	Home Depot Credit Services	Acct # 6035322501565166 Inv # 7021153	-679.43
Check	08/09/2023	14825	Staples Advantage	Acct # ATL1067547 Inv # 8071086296	-60.40
Check	08/09/2023	14826	AT&T	Acct # 77256223930870454	-504.50
Check	08/16/2023	14827	Cintas Corporation No. 2	Payer # 14087358 Inv # 4162253349, In...	-887.70
Check	08/16/2023	14828	FedEx	Inv # 8-209-08719, Inv # 8-202-73662, In...	-25.71
Check	08/16/2023	14829	Kelly Tractor Co	Acct # 2014571 Inv # P101_0255483	-1,011.00
Check	08/16/2023	14830	First-Citizens Bank & Trust Co	Customer # 2000350988 Inv # 42855538	-199.23
Check	08/16/2023	14831	Grove Welders, Inc	Inv # 64330	-180.34

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08/29/23

Accrual Basis

**IRMCD**  
**Monthly Board Disbursement Report**  
 As of August 31, 2023

Type	Date	Num	Name	Memo	Amount
Check	08/16/2023	14832	Zip's AW Direct	Acct # 5345635 Inv # SO21157, Inv # 1...	-1,228.30
Check	08/16/2023	14833	Leading Edge Associates, Inc.	Inv # 2347	-2,333.00
Check	08/16/2023	14834	St. Lucie Battery & Tire	Inv # 1090003106	-30.00
Check	08/16/2023	14835	AT&T Mobility	Acct # 823540712 Invoice # 823540712...	-843.41
Check	08/16/2023	14836	Cleaning By Mina, LLC	Inv # 63	-1,003.10
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/Sept...	-42,649.21
Check	08/23/2023	14838	CFO, Inc.	Inv # 5467	-2,242.00
Check	08/23/2023	14839	Kelly Tractor Co	Acct # 2014571 Inv # SV1512501, Inv # ...	-6,051.98
Check	08/23/2023	14840	Cintas Corporation No. 2	Payer # 14087358 Inv # 4164872411	-443.90
Check	08/23/2023	14841	Indian River County Utilities	Cust # 0012218-062300 Bill # 11658173	-54.75
Check	08/23/2023	14842	Lowe's	Acct # 2096, Inv # 974512, Inv # 977531...	-67.49
Check	08/23/2023	14843	Tommy's Trailer Service & Auto	Inv # 14026, Inv # 14039	-375.00
Check	08/23/2023	14844	Como Oil and Propane	Acct # 1003327 Inv # 2287085	-1,725.66
Check	08/23/2023	14845	Fisher Scientific Co. LLC	Acct # 212441-001 Inv # 5271732	-144.41
Check	08/23/2023	14846	Grove Welders, Inc	Inv # 64379	-65.04
Check	08/23/2023	14847	Comcast	Acct # 8535115060598219	-140.80
Check	08/23/2023	14848	KYCOCERA Document Solutions Southeast, LLC	Inv # 55V1338002	-713.38
Check	08/23/2023	14849	Staples Advantage	Acct # ATL1067547 Inv # 8071247176	-74.14
Check	08/23/2023	14850	FPL	Acct # 90168-13504	-1,978.54
Check	08/23/2023	14851	Kell Telephone LLC	Inv # 11859	-392.50
Total 1050 Seacoast Oper-4941 & 9831					-447,235.14
1060 Seacoast State Funds-5161					
Total 1060 Seacoast State Funds-5161					
<b>TOTAL</b>					<b>-447,235.14</b>

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08/29/23  
Accrual Basis

**IRMCD**  
**Monthly Board Disbursement Report**  
As of August 31, 2023

Type	Date	Num	Memo	Credit
<b>1050 Seacoast Oper-4941 &amp; 9831</b>				
Paycheck	08/03/2023	dd13667	Direct Deposit	
Paycheck	08/03/2023	dd13668	Direct Deposit	
Paycheck	08/03/2023	dd13669	Direct Deposit	
Paycheck	08/03/2023	dd13670	Direct Deposit	
Paycheck	08/03/2023	dd13671	Direct Deposit	
Paycheck	08/03/2023	dd13672	Direct Deposit	
Paycheck	08/03/2023	dd13673	Direct Deposit	
Paycheck	08/03/2023	dd13674	Direct Deposit	
Paycheck	08/03/2023	dd13675	Direct Deposit	
Paycheck	08/03/2023	dd13676	Direct Deposit	
Paycheck	08/03/2023	dd13677	Direct Deposit	
Paycheck	08/03/2023	dd13678	Direct Deposit	
Paycheck	08/03/2023	dd13679	Direct Deposit	
Paycheck	08/03/2023	dd13680	Direct Deposit	
Paycheck	08/03/2023	dd13681	Direct Deposit	
Paycheck	08/03/2023	dd13682	Direct Deposit	
Paycheck	08/03/2023	dd13683	Direct Deposit	
Paycheck	08/03/2023	dd13684	Direct Deposit	
Paycheck	08/03/2023	dd13685	Direct Deposit	
Paycheck	08/03/2023	dd13686	Direct Deposit	
Paycheck	08/03/2023	dd13687	Direct Deposit	
Paycheck	08/03/2023	dd13688	Direct Deposit	
Paycheck	08/03/2023	dd13689	Direct Deposit	
Paycheck	08/03/2023	dd13690	Direct Deposit	
Paycheck	08/03/2023	dd13691	Direct Deposit	
Paycheck	08/03/2023	dd13692	Direct Deposit	
Paycheck	08/03/2023	dd13693	Direct Deposit	
Paycheck	08/03/2023	dd13694	Direct Deposit	
Paycheck	08/03/2023	dd13695	Direct Deposit	
Paycheck	08/03/2023	dd13696	Direct Deposit	
Paycheck	08/03/2023	dd13697	Direct Deposit	
Paycheck	08/17/2023	dd13698	Direct Deposit	
Paycheck	08/17/2023	dd13699	Direct Deposit	
Paycheck	08/17/2023	dd13700	Direct Deposit	
Paycheck	08/17/2023	dd13701	Direct Deposit	
Paycheck	08/17/2023	dd13702	Direct Deposit	
Paycheck	08/17/2023	dd13703	Direct Deposit	
Paycheck	08/17/2023	dd13704	Direct Deposit	
Paycheck	08/17/2023	dd13705	Direct Deposit	
Paycheck	08/17/2023	dd13706	Direct Deposit	
Paycheck	08/17/2023	dd13707	Direct Deposit	
Paycheck	08/17/2023	dd13708	Direct Deposit	
Paycheck	08/17/2023	dd13709	Direct Deposit	

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**IRMCD**  
**Monthly Board Disbursement Report**  
As of August 31, 2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Credit</u>
Paycheck	08/17/2023	dd13710	Direct Deposit	
Paycheck	08/17/2023	dd13711	Direct Deposit	
Paycheck	08/17/2023	dd13712	Direct Deposit	
Paycheck	08/17/2023	dd13713	Direct Deposit	
Paycheck	08/17/2023	dd13714	Direct Deposit	
Paycheck	08/17/2023	dd13715	Direct Deposit	
Paycheck	08/17/2023	dd13716	Direct Deposit	
Paycheck	08/17/2023	dd13717	Direct Deposit	
Paycheck	08/17/2023	dd13718	Direct Deposit	
Paycheck	08/17/2023	dd13719	Direct Deposit	
Paycheck	08/17/2023	dd13720	Direct Deposit	
Paycheck	08/17/2023	dd13721	Direct Deposit	
Paycheck	08/17/2023	dd13722	Direct Deposit	
Paycheck	08/17/2023	dd13723	Direct Deposit	
Paycheck	08/17/2023	dd13724	Direct Deposit	
Paycheck	08/17/2023	dd13725	Direct Deposit	
Total 1050 Seacoast Oper-4941 & 9831				0.00
<b>1070 RBC Operating Acct</b>				
Total 1070 RBC Operating Acct				
<b>TOTAL</b>				<b>0.00</b>

Custom Transaction Detail Report  
August 2023

Type	Date	NUM	Name	Memo	Account	Amount
Check	08/02/2023	14811	Adapco, Inc	Inv # 134957, Inv # 13501	1050 Seacoast Oper-4941 & 9831	\$101,504.00
Check	08/02/2023	14811	Adapco, Inc	Inv # 134957 (24) Vectobac GS Supersack 1,200lb bags	52.2.16 Vectobac CG-GS/Bti (Granular larvicide on ground up cornco...	\$45,504.00
Check	08/02/2023	14811	Adapco, Inc	(160) Vectobac GS 40lb bags	52.2.16 Vectobac CG-GS/Bti (Granular larvicide on ground up cornco...	\$10,496.00
Check	08/02/2023	14812	Cintas Corporation No. 2	Payer# 14087358 Inv# 4162766215, Inv # 4163320914	1050 Seacoast Oper-4941 & 9831	\$887.80
Check	08/02/2023	14812	Cintas Corporation No. 2	Payer # 14087358 Inv # 4162766215 07/26/2023 Uniform Service	30.4.2 Other Prof Svc/Uniforms	\$443.90
Check	08/02/2023	14813	Florida Coast Equipment, LLC	Acct # INDIA025 Inv # P1708802	1050 Seacoast Oper-4941 & 9831	\$743.96
Check	08/02/2023	14813	Florida Coast Equipment, LLC	Acct # INDIA025 Inv # P1708802 muffler parts for Kubota tractor	46.6.3 Heavy Eqpt/Boats-IRMCD	\$743.96
Check	08/02/2023	14814	Como Oil and Propane	Acct # 1003327 Inv # 2260963	1050 Seacoast Oper-4941 & 9831	\$40.00
Check	08/02/2023	14814	Como Oil and Propane	Acct # 1003327 Inv # 2260963 Forklift cylinder refill	52.1.2 Gas & Diesel	\$40.00
Check	08/02/2023	14815	Grove Welders, Inc	Inv # 64254	1050 Seacoast Oper-4941 & 9831	\$94.19
Check	08/02/2023	14815	Grove Welders, Inc	Inv # 64254 Carburetor and carb gasket for larvicide Kubota ATV	46.6.1 Truck/Auto/ATV-IRMCD	\$94.19
Check	08/02/2023	14816	Target Specialty Products	Cust ID # 5017493 Inv # INVP501224561	1050 Seacoast Oper-4941 & 9831	\$17,187.50
Check	08/02/2023	14816	Target Specialty Products	Cust ID # 5017493 Inv # INVP501224561 275 gallon tote of Permanon 30-30 adu...	52.2.19 Permanone/Permethrin (Liquid aduicide applied by ULV trucks or backpack sprayer)	\$17,187.50
Check	08/02/2023	14817	MasterCard	Acct # 1603 - Statement Closing Date 7/27/2023	1050 Seacoast Oper-4941 & 9831	\$10,392.78
Check	08/02/2023	14817	MasterCard	Acct # 1603 - Statement Closing Date 7/27/2023 Intuit QB Payroll Monthly Per Usage Fee 6/28/2023	30.2.2 Direct Deposit Fees	\$160.00
Check	08/02/2023	14817	MasterCard	TopGolf ticket - ME	40.1 Travel & Per Diem (Include Registrations)	\$25.75
Check	08/02/2023	14817	MasterCard	Earthlink monthly	41.1 Communication Services	\$10.90
Check	08/02/2023	14817	MasterCard	Certified mail- Detail Budget & Op. Work Plan	42.1 Freight/Transportation (Freight and express charges, drayage, postage, and messenger servic...	\$9.97
Check	08/02/2023	14817	MasterCard	headlights for trucks 317, 318, 320, 321, 322	46.6.1 Truck/Auto/ATV-IRMCD	\$333.80
Check	08/02/2023	14817	MasterCard	tie down straps & choks for Sea/Arks, crane towing strap for permanent control, fuel injectors, s...	46.6.3 Heavy Eqpt/Boats-IRMCD	\$1,051.58
Check	08/02/2023	14817	MasterCard	2 packs of pipe cleaners	48.1 Promo/Educational Activ	\$7.18
Check	08/02/2023	14817	MasterCard	GoPro 9 camera & accessory kit, paper clips, wtrproof notebooks, phone case, phone chargers, bat...	51.1 Office Supplies (Include AT&T advertising)	\$1,128.24
Check	08/02/2023	14817	MasterCard	credit for returned phone case	51.1 Office Supplies (Include AT&T advertising)	\$10.95
Check	08/02/2023	14817	MasterCard	QB Time per user fee	51.2 Computer Software	\$244.00
Check	08/02/2023	14817	MasterCard	Audio plugs, microphones, adapters, splitter, equipment rack, UPS batteries, speakers, router, c...	51.3 Computer Hardware	\$1,432.39
Check	08/02/2023	14817	MasterCard	Gasoline - County pumps out of service	52.1.2 Gas & Diesel	\$105.59
Check	08/02/2023	14817	MasterCard	2 pk insect pins, Methoprene & Deltamethrin samples for testing	52.4.3 Supl Research-General	\$312.35
Check	08/02/2023	14817	MasterCard	7 chick starter feed, 5 gal bucket w/ld, ratchet straps, cavicide desinfectant, 2 minnlo traps...	52.4.5 Supl Arbovirus ( CDC light traps, cloths for collection cups)	\$810.40
Check	08/02/2023	14817	MasterCard	(2) TF 34 thermal fog generators	52.4.6 Supl Larviciding (Includes tide gauge materials)	\$4,442.63
Check	08/02/2023	14817	MasterCard	Fred Pryor memb renewal - JMA	54.1 Publications & Dues (Subscriptions, memberships, related educational and/or professional da...	\$199.00
Check	08/02/2023	14817	MasterCard	Real World Training - LGR, Diversity training, Taxpayers's Association of IRC	55.2 Training (Training, core exam, Public Health exam)	\$129.95
Check	08/02/2023	14811	Adapco, Inc	Inv # 13501 (24) Vectobac GS Supersack 1,200lb bags	52.2.16 Vectobac CG-GS/Bti (Granular larvicide on ground up cornco...	\$45,504.00
Check	08/02/2023	EFT	Waste Management Inc. of Florida	Customer # 9-18548-52001 Inv # 1109613-4835-3, Customer # 13-91132-63000 Inv # 1109931-4835-9	1050 Seacoast Oper-4941 & 9831	\$219.72
Check	08/02/2023	EFT	Waste Management Inc. of Florida	Customer # 9-18548-52001 Inv # 1109613-4835-3 Dumpster Weekly Service Aug 2023	43.1 Utility Services	\$138.55
Check	08/02/2023	EFT	Waste Management Inc. of Florida	Customer # 13-91132-63000 Inv # 1109931-4835-9 Recycle Weekly Service Aug 2023	43.1 Utility Services	\$81.17
Liability Check	08/02/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/01/2023	1050 Seacoast Oper-4941 & 9831	\$54,980.23
Liability Check	08/02/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/01/2023	2111 Direct Deposit Liabilities	\$54,980.23
Check	08/02/2023	14820	Mullinax Ford of Vero Beach	Inv # 144519	1050 Seacoast Oper-4941 & 9831	\$50.59
Check	08/02/2023	14820	Mullinax Ford of Vero Beach	Inv # 144519 Tire Pressure Monitoring Sensor (TPMS) for truck 355	46.6.1 Truck/Auto/ATV-IRMCD	\$50.59
Check	08/02/2023	14812	Cintas Corporation No. 2	Inv # 4163320914 08/01/2023 Uniform Service	30.4.2 Other Prof Svc/Uniforms	\$443.90
Liability Check	08/02/2023	EFT	Florida Retirement System	420000041009-July 2023 Retirement Contributions	1050 Seacoast Oper-4941 & 9831	\$29,133.80
Liability Check	08/02/2023	EFT	Florida Retirement System	420000041009-July 2023 Retirement Contributions	2006 Payroll Liabilities	\$4,759.66
Check	08/02/2023	14821	Board of County Commissioners	Inv # 7/31/2023	1050 Seacoast Oper-4941 & 9831	\$3,877.59
Check	08/02/2023	14821	Board of County Commissioners	Inv # 7/31/2023 Fuel charges for Jul 2023 Unleaded \$2.87/gal Diesel \$3.16/gal	52.1.2 Gas & Diesel	\$3,877.59
Liability Check	08/02/2023	EFT	Florida Retirement System	420000041009-July 2023 Retirement Contributions	20.2 FL Retirement Contrib	\$24,374.14
Liability Check	08/03/2023	EFT	Child Support		1050 Seacoast Oper-4941 & 9831	\$209.64
Liability Check	08/03/2023	EFT	Child Support		2006 Payroll Liabilities	\$209.64
Liability Check	08/04/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	1050 Seacoast Oper-4941 & 9831	\$18,938.58
Liability Check	08/04/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	\$7,563.50
Liability Check	08/04/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	\$1,078.06
Liability Check	08/04/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	\$1,078.06
Liability Check	08/04/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	\$4,609.48
Liability Check	08/04/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	\$4,609.48
Liability Check	08/04/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	\$1,736.72
Liability Check	08/04/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	\$1,736.72
Liability Check	08/04/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	\$770.00
Liability Check	08/04/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	\$770.00
Check	08/09/2023	14822	Cole Auto Supply	Acct # 1642 Closing Date 7/31/2023	1050 Seacoast Oper-4941 & 9831	\$208.43
Check	08/09/2023	14822	Cole Auto Supply	Acct # 1642 Closing Date 7/31/2023 Sanitizer, multi-purpose foam cleaner	46.0.20 Maint by IRMCD	\$19.45
Check	08/09/2023	14822	Cole Auto Supply	Fuel cap - tk 317, battery - tk 552	46.6.1 Truck/Auto/ATV-IRMCD	\$151.98

IRMCD  
Custom Transaction Detail Report  
August 2023

Check	08/09/2023	14822	Cole Auto Supply	Credit for core deposit, returned 2 rack & pinion boots	46.6.1 Truck/Auto/ATV-IRMCD	
Check	08/09/2023	14822	Cole Auto Supply	fuel & water filters and bases sor SeaArk # 2, 2 V-belts for Chopzilla	46.6.3 Heavy Eqpt/Boats-IRMCD	\$89.72
Check	08/09/2023	14824	Home Depot Credit Services	Acct # 6035322501565166 Inv # 7021153	1050 Seacoast Oper-4941 & 9831	\$126.72
Check	08/09/2023	14824	Home Depot Credit Services	Acct # 6035322501565166 Inv # 7021153 Fencing materials for Schlitts & Oyster Bar	46.5.3 Dikes-IRMCD	\$679.43
Check	08/09/2023	14825	Staples Advantage	Acct # ATL1067547 Inv # 8071086296	1050 Seacoast Oper-4941 & 9831	\$679.43
Check	08/09/2023	14825	Staples Advantage	Acct # ATL1067547 Inv # 8071086296 Post-it tabs, Sharpies, security envelopes, mechanical penc...	51.1 Office Supplies (Include AT&T advertising)	\$60.40
Check	08/09/2023	14825	Staples Advantage	returned incorrect eraser refills	51.1 Office Supplies (Include AT&T advertising)	\$61.48
Check	08/09/2023	14826	AT&T	Acct # 77256223930870454	1050 Seacoast Oper-4941 & 9831	\$1.08
Check	08/09/2023	14826	AT&T	Acct # 77256223930870454 - Local/Long Distance Aug 2023	41.1 Communication Services	\$504.50
Check	08/16/2023	14827	Cintas Corporation No. 2	Payer # 14087358 Inv # 4162253349, Inv # 4164171967	1050 Seacoast Oper-4941 & 9831	\$504.50
Check	08/16/2023	14827	Cintas Corporation No. 2	Payer # 14087358 Inv # 4162253349 07/19/2023 Uniform Services	30.4.2 Other Prof Svc/Uniforms	\$887.70
Check	08/16/2023	14827	Cintas Corporation No. 2	Inv # 4164171967 08/09/2023 Uniform Services	30.4.2 Other Prof Svc/Uniforms	\$487.23
Check	08/16/2023	14828	FedEx	Inv # 8-209-08719, Inv # 8-202-73662, Inv # 8-216-78347	1050 Seacoast Oper-4941 & 9831	\$400.47
Check	08/16/2023	14828	FedEx	Inv # 8-209-08719, Inv # 8-202-73662, Inv # 8-216-78347 Shipping Arbo samples	52.4.5 Supl Arbovirus ( CDC light traps, cloths for collection cups)	\$25.71
Check	08/16/2023	14829	Kelly Tractor Co	Acct # 2014571 Inv # P101_0255483	1050 Seacoast Oper-4941 & 9831	\$25.71
Check	08/16/2023	14829	Kelly Tractor Co	Acct # 2014571 Inv # P101_0255483 Alternator for CAT # 2	46.6.3 Heavy Eqpt/Boats-IRMCD	\$1,011.00
Check	08/16/2023	14831	Grove Welders, Inc	Inv # 64330	1050 Seacoast Oper-4941 & 9831	\$1,011.00
Check	08/16/2023	14831	Grove Welders, Inc	Inv # 64330 13' hydraulic hose, hose assembly, (2) ORS fittings, o ring for heavy equipment edger	46.6.3 Heavy Eqpt/Boats-IRMCD	\$180.34
Check	08/16/2023	14832	Zip's AW Direct	Acct # 5345635 Inv # S021157, Inv # 1006180 Credit memo # 169177	1050 Seacoast Oper-4941 & 9831	\$180.34
Check	08/16/2023	14832	Zip's AW Direct	Acct # 5345635 Inv # S021157 (2) Grade 80 3/8 chains w/hoops, (12) T-handle binders, (8) Produ...	46.6.3 Heavy Eqpt/Boats-IRMCD	\$1,228.30
Check	08/16/2023	14832	Zip's AW Direct	Inv # 1006180 Credit memo # 169177 returned drill-free light bar mount	52.4.5 Supl Arbovirus ( CDC light traps, cloths for collection cups)	\$1,349.79
Check	08/16/2023	14833	Leading Edge Associates, Inc.	Inv # 2347	1050 Seacoast Oper-4941 & 9831	\$121.49
Check	08/16/2023	14833	Leading Edge Associates, Inc.	Inv # 2347 Aerial Application & Travel Expenses 66.1 acres	30.4.5/Contract Serv.-Aircraft	\$2,333.00
Check	08/16/2023	14834	St. Lucie Battery & Tire	Inv # 1090003106	1050 Seacoast Oper-4941 & 9831	\$2,333.00
Check	08/16/2023	14834	St. Lucie Battery & Tire	Inv # 1090003106 Tractor tire tube	46.6.3 Heavy Eqpt/Boats-IRMCD	\$30.00
Check	08/16/2023	14835	AT&T Mobility	Acct # 823540712 Invoice # 823540712X08122023	1050 Seacoast Oper-4941 & 9831	\$843.41
Check	08/16/2023	14835	AT&T Mobility	Acct # 823540712 Invoice # 823540712X08122023 Cellular Service	41.1 Communication Services	\$843.41
Liability Check	08/16/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/14/2023	1050 Seacoast Oper-4941 & 9831	\$55,710.95
Liability Check	08/16/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/14/2023	2111 Direct Deposit Liabilities	\$55,710.95
Check	08/16/2023	14836	Cleaning By Mina, LLC	Inv # 63	1050 Seacoast Oper-4941 & 9831	\$1,003.10
Check	08/16/2023	14836	Cleaning By Mina, LLC	Inv # 63 Sep 2023 Maintenance cleaning	30.4.1 Other Prof Svc/Jantor	\$1,003.10
Liability Check	08/17/2023	EFT	Child Support		1050 Seacoast Oper-4941 & 9831	\$209.64
Liability Check	08/17/2023	EFT	Child Support		2006 Payroll Liabilities	\$209.64
Liability Check	08/18/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	1050 Seacoast Oper-4941 & 9831	\$19,979.66
Liability Check	08/18/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	\$8,334.50
Liability Check	08/18/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	\$1,103.56
Liability Check	08/18/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	\$1,103.56
Liability Check	08/18/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	\$4,719.02
Liability Check	08/18/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	\$4,719.02
Liability Check	08/18/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	\$1,965.99
Liability Check	08/18/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	\$1,965.99
Liability Check	08/18/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	\$770.00
Liability Check	08/18/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	\$770.00
Check	08/23/2023	14839	Kelly Tractor Co	Acct # 2014571 Inv # SV1512501, Inv # P101_0256239, Inv # P101_0256477	1050 Seacoast Oper-4941 & 9831	\$6,051.98
Check	08/23/2023	14839	Kelly Tractor Co	Acct # 2014571 Inv # SV1512501 Trip charge and labor to troubleshoot problem w/cooling fans on ...	46.4.1 Heavy Eqpt/Boats-Other	\$745.00
Check	08/23/2023	14840	Cintas Corporation No. 2	Payer # 14087358 Inv # 4164872411	1050 Seacoast Oper-4941 & 9831	\$443.90
Check	08/23/2023	14840	Cintas Corporation No. 2	Payer # 14087358 Inv # 4164872411 08/16/2023 Uniform Services	30.4.2 Other Prof Svc/Uniforms	\$443.90
Check	08/23/2023	14841	Indian River County Utilities	Cust # 0012218-062300 Bill # 11658173	1050 Seacoast Oper-4941 & 9831	\$54.75
Check	08/23/2023	14841	Indian River County Utilities	Cust # 0012218-062300 Bill # 11658173 Water service 7/06/2023-8/04/2023	43.1 Utility Services	\$54.75
Check	08/23/2023	14842	Lowe's	Acct # 2096, Inv # 974512, Inv # 977531, Inv # 938684	1050 Seacoast Oper-4941 & 9831	\$67.49
Check	08/23/2023	14842	Lowe's	Acct # 2096, Inv # 974512 paint tray liners ( 3 pack), Drydex spackling	46.5.1 Buildings-IRMCD	\$10.51
Check	08/23/2023	14842	Lowe's	Inv # 977531 Post hole digger (amount includes tax)	46.5.2 Grounds-IRMCD	\$60.97
Check	08/23/2023	14842	Lowe's	Inv # 938684 refund for tax charged on Inv # 977531	46.5.2 Grounds-IRMCD	\$3.99
Check	08/23/2023	14843	Tommy's Trailer Service & Auto	Inv # 14026, Inv # 14039	1050 Seacoast Oper-4941 & 9831	\$375.00
Check	08/23/2023	14843	Tommy's Trailer Service & Auto	Inv # 14026 Restocking fee for return of wrong brakes	46.6.4 Mower/Other Rprs-IRMCD	\$150.00
Check	08/23/2023	14844	Como Oil and Propane	Acct # 1003327 Inv # 2287085	1050 Seacoast Oper-4941 & 9831	\$1,725.66
Check	08/23/2023	14844	Como Oil and Propane	Acct # 1003327 Inv # 2287085 Rec 90 gas 390.5 gallons	52.1.2 Gas & Diesel	\$1,725.66
Check	08/23/2023	14845	Fisher Scientific Co. LLC	Acct # 212441-001 Inv # 5271732	1050 Seacoast Oper-4941 & 9831	\$144.41
Check	08/23/2023	14845	Fisher Scientific Co. LLC	Acct # 212441-001 Inv # 5271732 Case BO precision glide disposable syringes	52.4.5 Supl Arbovirus ( CDC light traps, cloths for collection cups)	\$144.41
Check	08/23/2023	14846	Grove Welders, Inc	Inv # 64379	1050 Seacoast Oper-4941 & 9831	\$65.04
Check	08/23/2023	14846	Grove Welders, Inc	Inv # 64379 Skid steer # 1 hydraulic hose, hose assembly, orb fittings & o rings	46.6.3 Heavy Eqpt/Boats-IRMCD	\$65.04

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Check	08/23/2023	14847	Comcast	Acct # 8535115060598219	1050 Seacoast Oper-4941 & 9831	\$140.80
Check	08/23/2023	14847	Comcast	Acct # 8535115060598219 Internet services 08/27/2023-09/27/2023	41.1 Communication Services	\$140.80
Check	08/23/2023	14839	Kelly Tractor Co	Inv # P101_0256239 Skid steer # 1 inner and outer a/c filters	46.3 Heavy Eqpt/Boats-IRMCD	\$112.10
Check	08/23/2023	14848	KYCOCERA Document Solutions Southeast,LL	Inv # 55V1338002	1050 Seacoast Oper-4941 & 9831	\$713.36
Check	08/23/2023	14848	KYCOCERA Document Solutions Southeast,LL	Inv # 55V1338002 8/15/2022-11/14/2023 billing period	44.1.2 Misc Rentals/Leases	\$713.36
Check	08/23/2023	14849	Staples Advantage	Acct # ATL1067547 Inv # 8071247176	1050 Seacoast Oper-4941 & 9831	\$74.14
Check	08/23/2023	14849	Staples Advantage	Acct # ATL1067547 Inv # 8071247176 Avery 5366 labels, Avery 5871 business cards, copy paper,...	51.1 Office Supplies (Include AT&T advertising)	\$74.14
Check	08/23/2023	14843	Tommy's Trailer Service & Auto	Inv # 14039 Brake line kit and seal for equipment trailer # 1	46.6.3 Heavy Eqpt/Boats-IRMCD	\$1,978.54
Check	08/23/2023	14850	FPL	Acct # 90168-13504	1050 Seacoast Oper-4941 & 9831	\$1,557.30
Check	08/23/2023	14850	FPL	Acct # 90168-13504 8/18/2023 Shop/Office	43.1 Utility Services	\$1,557.30
Check	08/23/2023	14850	FPL	Acct # 90168-13504 8/18/2023 Electric pumps	52.1.3 Electric Pumps (Electric bills for pumps)	\$421.24
Check	08/23/2023	14839	Kelly Tractor Co	Inv # P101_0256477 tracks for CAT skid steer # 1	46.6.3 Heavy Eqpt/Boats-IRMCD	\$5,194.88
Check	08/23/2023	14851	Kell Telephone LLC	Inv # 11859	1050 Seacoast Oper-4941 & 9831	\$392.50
Check	08/23/2023	14851	Kell Telephone LLC	Inv # 11859 Install 2 new phone extensions ( # 238 & # 249)	46.3 Office Eqpt-Other	\$225.00
Check	08/23/2023	14851	Kell Telephone LLC	(2) Norstar T7316E display phones, (2) CAT 6 modules, (1) surface mount module housing	51.1 Office Supplies (Include AT&T advertising)	\$167.50
Liability Check	08/25/2023	EFT	American Fidelity-Products	MCP# 64213 Inv#D623407 August 2023 Premiums	1050 Seacoast Oper-4941 & 9831	\$2,504.94
Liability Check	08/25/2023	EFT	American Fidelity-Products	MCP# 64213 Inv#D623407 August 2023 Premiums	2006.21 AFA/ Accident (post-tax)	\$83.26
Liability Check	08/25/2023	EFT	American Fidelity-Products	MCP# 64213 Inv#D623407 August 2023 Premiums	2006.2 AFA/Accident	\$527.30
Liability Check	08/25/2023	EFT	American Fidelity-Products	MCP# 64213 Inv#D623407 August 2023 Premiums	2006.3 AFA/Cancer (pre-tax)	\$350.30
Liability Check	08/25/2023	EFT	American Fidelity-Products	MCP# 64213 Inv#D623407 August 2023 Premiums	2006.4 AFA/Cancer (post tax)	\$134.50
Liability Check	08/25/2023	EFT	American Fidelity-Products	MCP# 64213 Inv#D623407 August 2023 Premiums	2006.83 AFA/Critical Care(post)	\$81.94
Liability Check	08/25/2023	EFT	American Fidelity-Products	MCP# 64213 Inv#D623407 August 2023 Premiums	2006.5 AFA/Disability	\$1,153.60
Liability Check	08/25/2023	EFT	American Fidelity-Products	MCP# 64213 Inv#D623407 August 2023 Premiums	2006.6 AFA/Life Insurance	\$174.04
Liability Check	08/25/2023	EFT	American Fidelity Assurance Company	MCP#64213 Inv#2150569A August 2023 premiums	1050 Seacoast Oper-4941 & 9831	\$942.05
Liability Check	08/25/2023	EFT	American Fidelity Assurance Company	MCP#64213 Inv#2150569A August 2023 premiums	2006.1 AFA/Medical Care FSA	\$942.05
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	1050 Seacoast Oper-4941 & 9831	\$42,649.21
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.81 Emp. Dental Prem Cont (Employee Dental Coverage Contribution)	\$245.00
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.81 Emp. Dental Prem Cont (Employee Dental Coverage Contribution)	\$297.20
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.81 Emp. Dental Prem Cont (Employee Dental Coverage Contribution)	\$171.72
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.81 Emp. Dental Prem Cont (Employee Dental Coverage Contribution)	\$279.60
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	\$142.26
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	\$349.09
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	\$145.72
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	\$554.12
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	\$553.30
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	\$698.20
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	\$334.73
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	\$853.56
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	\$334.74
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	\$384.96
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	\$156.54
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	\$22.03
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	\$59.04
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	\$24.60
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	\$55.10
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	\$12.10
Liability Check	08/25/2023	EFT	Texas Life Insurance Company	SS0A9H-August 2023 premium	1050 Seacoast Oper-4941 & 9831	\$426.04
Liability Check	08/25/2023	EFT	Texas Life Insurance Company	SS0A9H-August 2023 premium	2006.7 Texas Life	\$426.04
Check	08/25/2023	EFT	Principal Financial Group	Acct#1037999-10001 Sept 2023 premiums	1050 Seacoast Oper-4941 & 9831	\$699.66
Check	08/25/2023	EFT	Principal Financial Group	Acct#1037999-10001 Sept 2023 premiums	20.3 Life/Health Insurance	\$699.66
Liability Check	08/25/2023	14837	FMIT	FH0273 August 2023 Contributions/September 2023 Premiums	20.3 Life/Health Insurance	\$36,975.60
Check	08/30/2023		Apple Industrial Supply Co.	Inv # REG04-3491	1050 Seacoast Oper-4941 & 9831	\$178.64
Check	08/30/2023		Apple Industrial Supply Co.	Inv # REG04-3491 Fencing materials for Oyster Bar	46.5.3 Dikes-IRMCD	\$173.40
Check	08/30/2023		Apple Industrial Supply Co.	Hitch pins for heavy equipment trailers	46.6.3 Heavy Eqpt/Boats-IRMCD	\$5.24
Check	08/30/2023		Apple Machine and Supply Co.	Inv # 0000919-IN	1050 Seacoast Oper-4941 & 9831	\$2,797.20
Check	08/30/2023		Apple Machine and Supply Co.	Inv # 0000919-IN Galvanized pipes for Oyster Bar fencing	46.5.3 Dikes-IRMCD	\$2,797.20
Check	08/30/2023		Como Oil and Propane	Acct # 1003327 Inv # 2291077	1050 Seacoast Oper-4941 & 9831	\$651.52
Check	08/30/2023		Como Oil and Propane	Acct # 1003327 Inv # 2291077 55 gallon drum of 5W20 oil	52.1.1 Oil & Lubricants	\$651.52
Check	08/30/2023		Jordan Power Equipment Corp.	Inv # 127562	1050 Seacoast Oper-4941 & 9831	\$62.91
Check	08/30/2023		Jordan Power Equipment Corp.	Inv # 127562 Echo chainsaw mix & 2 gals bar oil	52.1.1 Oil & Lubricants	\$53.92
Check	08/30/2023		Jordan Power Equipment Corp.	weed eater trimmer head	46.6.4 Mowers/Other Rprs-IRMCD	\$28.99



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Check	08/30/2023	Kelly Tractor Co	Inv # P101_0256477	1050 Seacoast Oper-4941 & 9831	\$5,194.88
Check	08/30/2023	Kelly Tractor Co	Inv # P101_0256477 2 tracks for CAT steer # 1	46.6.3 Heavy Eqpt/Boats-IRMCD	\$5,194.88
Check	08/30/2023	Lewis, Longman, & Walker P.A.	Inv # JDR-153997	1050 Seacoast Oper-4941 & 9831	\$6,000.00
Check	08/30/2023	Lewis, Longman, & Walker P.A.	Inv # JDR-153997 RFP for auditing, telephone conferences, review documents & communications re:...	30.1.3 Legal Services	\$6,000.00
Check	08/30/2023	Lowe's	Acct # 2096 Inv # 994399, Inv # 967778	1050 Seacoast Oper-4941 & 9831	\$49.57
Check	08/30/2023	Lowe's	Acct # 2096 Inv # 994399 couplings & wasp spray for ULV	52.4.4 Supl ULV (Includes mosquito magnet supplies)	\$26.85
Check	08/30/2023	Mullinax Ford of Vero Beach	Inv # 145020, Inv # 145019, Inv # 145127	1050 Seacoast Oper-4941 & 9831	\$226.07
Check	08/30/2023	Mullinax Ford of Vero Beach	Inv # 145020 Front hub assembly for truck 322	46.6.1 Truck/Auto/ATV-IRMCD	\$167.20
Check	08/30/2023	Mullinax Ford of Vero Beach	Inv # 145019 Fender moulding for truck 553	46.6.1 Truck/Auto/ATV-IRMCD	\$70.59
Check	08/30/2023	Cintas Corporation No. 2	Payer # 14087358 Inv # 4165586063	1050 Seacoast Oper-4941 & 9831	\$443.90
Check	08/30/2023	Cintas Corporation No. 2	Payer # 14087358 Inv # 4165586063 08/23/2023 Uniform Services	30.4.2 Other Prof Svc/Uniforms	\$443.90
Check	08/30/2023	Lowe's	Inv # 967778 (4) bags 80lb Quikrete cement for Oyster Bar fencing	46.5.3 Dikes-IRMCD	\$22.72
Check	08/30/2023	Mullinax Ford of Vero Beach	Inv # 145127 Return credit for incorrect moulding for truck 553	46.6.1 Truck/Auto/ATV-IRMCD	\$70.59
Check	08/30/2023	Mullinax Ford of Vero Beach	Inv # 145127 Fender moulding for truck 553	46.6.1 Truck/Auto/ATV-IRMCD	\$58.87
					\$4,308.64
					<b>\$4,308.64</b>

MASTERCARD 07/23 STATEMENT			
<b>30.2.2 Direct Deposit Fees</b>			<b>51.1 Office Supplies</b>
\$160.00	Intuit QB Payroll Monthly Per Usage Fee 6/28/2023		\$336.49 GoPro 9 camera & accessory kit
			\$7.86 jumbo non-slip paper clips 3/100ct
\$160.00		\$54.00	12pk Rite in Rain waterproof notebooks
<b>30.4.1 Other Professional Services/Janitor</b>			\$10.95 Samsung phone case - MJ
			-\$10.95 return Samsung phone case - MJ
			\$14.44 3 pack USB-C iPhone 13 wall phone chargers
			\$97.72 waters, batteries, paper towels, coffee, creamer
\$0.00		\$33.50	Frist Advantage pre-employment screening
<b>40.1 Travel/ Per Diem</b>			\$12.99 2 pk iPhone 13 screen covers
\$25.75	TopGolf ticket - ME	\$49.97	Otterbox iPhone 13 - MH
			\$18.99 iPhone 13 red/black case - MJ
			\$94.12 USB car chargers & cables
			\$362.35 (50) AWID UHF windshield tags
			\$1,082.43
\$25.75			<b>51.2 Computer Software</b>
<b>41.1 Communications</b>		\$244.00	QB Time fee per user
\$10.90	Earthlink monthly	\$244.00	
			<b>51.3 Computer Hardware</b>
			\$10.99 4pk XLR audio plugs
			\$258.97 quad-pk lapel microphones, 1/4"-XLR adapters
			\$65.24 1/4 audio plugs, h/ph splitter, 1/8 XLR adapters, HDMI
\$10.90		\$439.30	cables, splitter, server tray, UPS batts, equip rack
<b>42.1 Freight/Transportation/Postage</b>		\$140.89	cables, reader, USB3 hub, speakers, microphone
\$9.97	Certified mail- Detail Budget & Op. Work Plan	\$227.00	router, hubs, adapters, cables
			\$53.89 HDMI couplers, cables, 50' speaker wire
			\$44.38 D-port-HDMI cables, Ugreen cable 6'
			\$191.73 2 pk XLR cables, xlr bal speaker, Phenix microph syst, Vel
\$9.97			
<b>46.0.2 Maintenance by IRMCD</b>			
			\$1,432.39
			<b>52.1.2 Gas/Diesel</b>
			\$49.51 gas - County pumps inop
			\$56.08 gas - County pumps inop
\$0.00			
<b>46.2 Repairs Truck by others</b>			
			\$105.59
			<b>52.4.3 Supply Research General</b>
			\$47.35 2pk insect pins
\$0.00		\$265.00	Methoprene & Deltamethrin samples for testing
			\$312.35
			<b>52.4.5 Arbovirus</b>
			\$175.00 7 chick starter feed
\$0.00			\$47.98 Mighty Tough 5 gal bucket w/lid, 2pk ratchet straps
<b>46.6.1 Trucks/Auto/ATV-IRMCD</b>			\$25.90 cavicide disinfectant
\$333.80	headlights for trucks 317, 318, 320, 321, 322	\$29.94	2 minnolo traps
			\$6.58 48' crab trap line
			\$69.00 40" auger earth anchor
			\$456.00 Egg maker pellets 50#, Layena pellets 50#
\$333.80			
<b>46.6.3 Heavy Eqpt/Boats-IRMCD</b>		\$810.40	
\$597.12	tie down straps & choks for SeaArks		<b>52.4.6 Larviciding</b>
\$23.99	crane towing strap for permanent control	\$4,442.63	(2) TF 34 thermal fog generators
\$430.47	fuel injectors, seals, fuel tank, o rings -SeaArk # 2		
			\$4,442.63
\$1,051.58			<b>54.1 Publication &amp; Dues</b>
<b>48.1 Outreach</b>		\$199.00	Fred Pryor memb renewal - JMA
\$7.18	2 packs pipe cleaners	\$199.00	
\$34.86	pipe cleaners, googly eyes		<b>55.2 Training</b>
			\$29.95 Real World Training - LGR
			\$75.00 Diversity training
			\$25.00 Taxpayers's Association of IRC
			\$129.95
\$42.04			<b>Total for MasterCard</b>
			\$10,392.78



**FIFTH THIRD BANK**

Account Number: XXXX XXXX XXXX 1603

INDIAN RIVER MOSQUITO CTR

Statement Closing Date: 07/27/23

**Corporate Account Summary**

Previous Balance		\$6,958.74
Payments	-	\$6,958.74
Credits	-	\$10.95
Purchases and Other Charges	+	\$10,403.73
Cash Advances	+	\$0.00
Late Payment Charge	+	\$0.00
Cash Advance Fees	+	\$0.00
Finance Charges	+	\$0.00
<b>New Balance</b>		<b>\$10,392.78</b>
Disputed Amount		\$0.00
Past Due Amount		\$0.00
Credit Limit		\$25,000.00
Available Credit Limit		\$14,607.22
Cash Advance Credit Limit		\$0.00
Available Cash Advance Credit Limit		\$0.00
Statement Closing Date		07/27/23
Days in Billing Cycle		30

**Payment Information**

New Balance	\$10,392.78
Minimum Payment Due	\$10,392.78
Payment Due Date	08/21/23

**QUESTIONS OR TO REPORT LOST/STOLEN CARDS?**

Call Customer Service 1-800-375-1747

Please send billing inquiries and correspondence to:  
FIFTH THIRD BANK  
PO BOX 740523  
CINCINNATI, OH 45274-0523

Or email inquires to [CommercialSupport@53.com](mailto:CommercialSupport@53.com)

**Corporate Account Activity**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
07/13	07/13	75569263194230713000345	PAYMENT RECEIVED - THANK YOU	-\$6,958.74

**Finance Charge Summary**

Your Annual Percentage Rate (APR) is the annual rate on your account.

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Finance Charge	Finance Charge
PURCHASES	19.80%	\$0.00	\$0.00
CASH ADVANCES	19.80%	\$0.00	\$0.00



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

**MOSQUITO CONTROL MONTHLY REPORT - LOCAL FUNDS**

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

WILTON SIMPSON  
COMMISSIONER

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

COUNTY/ DISTRICT Indian River Mosquito Control

FISCAL YEAR: 2022-2023

MONTH: August

**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)	\$ 5,543,598.00	\$ 24.32	\$ 5,664,871.57	\$ (121,273.57)
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ 3,000.00	\$ -	\$ 21,355.37	\$ (18,355.37)
361	Interest Earnings	\$ 6,000.00	\$ -	\$ 48,740.88	\$ (42,740.88)
364	Equipment and/or Other Sales	\$ -	\$ -	\$ -	\$ -
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ 4,284.80	\$ 47,942.19	\$ (47,942.19)
380	Other Sources	\$ -	\$ -	\$ 6,795.92	\$ (6,795.92)
389	Loans	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		<b>\$ 5,552,598.00</b>	<b>\$ 4,309.12</b>	<b>\$ 5,789,705.93</b>	<b>\$ (237,107.93)</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 3,274,973.55</b>	<b>\$ -</b>	<b>\$ 3,274,973.55</b>	<b>\$ -</b>
<b>Total Receipts &amp; Balance</b>		<b>\$ 8,827,571.55</b>	<b>\$ 4,309.12</b>	<b>\$ 9,064,679.48</b>	<b>\$ (237,107.93)</b>

**LOCAL FUNDS EXPENDITURES AND BALANCES**

ACCT NO.	Uniform Accounting System Transaction Code	Budgeted Expenditures	Monthly Expenditures	Expenditures Year to Date	Balance to Be Expended
10	Personal Services	\$ 2,246,110.08	\$ 157,937.59	\$ 1,702,155.10	\$ 543,954.98
20	Personal Service Benefits	\$ 1,130,825.31	\$ 73,559.52	\$ 835,373.28	\$ 295,452.03
30	Operating Expense	\$ 1,257,715.00	\$ 53,320.27	\$ 673,547.49	\$ 584,167.51
40	Travel & Per Diem	\$ 39,330.00	\$ 109.82	\$ 32,831.12	\$ 6,498.88
41	Communication Services	\$ 28,000.00	\$ 1,499.61	\$ 28,571.97	\$ (571.97)
42	Freight Services	\$ 2,000.00	\$ 9.97	\$ 380.17	\$ 1,619.83
43	Utility Service	\$ 25,000.00	\$ 1,831.77	\$ 14,418.62	\$ 10,581.38
44	Rentals & Leases	\$ 15,669.00	\$ 912.61	\$ 4,493.10	\$ 11,175.90
45	Insurance	\$ 83,000.00	\$ -	\$ 72,508.20	\$ 10,491.80
46	Repairs & Maintenance	\$ 380,785.50	\$ 21,126.80	\$ 229,407.94	\$ 151,377.56
47	Printing and Binding	\$ 400.00	\$ -	\$ 303.84	\$ 96.16
48	Promotional Activities	\$ 2,500.00	\$ 7.18	\$ 1,946.29	\$ 553.71
49	Other Charges	\$ 4,000.00	\$ -	\$ 1,396.04	\$ 2,603.96
51	Office Supplies	\$ 93,340.00	\$ 5,337.72	\$ 77,642.18	\$ 15,697.82
52.1	Gasoline/Oil/Lube	\$ 128,250.00	\$ 6,875.52	\$ 58,718.07	\$ 69,531.93
52.2	Chemicals	\$ 1,101,208.61	\$ 118,691.50	\$ 724,941.80	\$ 376,266.81
52.3	Protective Clothing	\$ 5,500.00	\$ -	\$ 2,212.48	\$ 3,287.52
52.4	Misc. Supplies	\$ 58,685.00	\$ 5,640.86	\$ 37,697.42	\$ 20,987.58
52.5	Tools & Implements	\$ 4,200.00	\$ -	\$ 4,138.82	\$ 61.18
54	Publications & Dues	\$ 22,500.00	\$ 199.00	\$ 18,318.63	\$ 4,181.37
55	Training	\$ 23,900.00	\$ 129.95	\$ 10,165.65	\$ 13,734.35
60	Capital Outlay	\$ 476,510.00	\$ -	\$ 78,447.41	\$ 398,062.59
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 669,143.05	\$ -	\$ -	\$ 669,143.05
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGET AND CHARGES</b>		<b>\$ 7,798,571.55</b>	<b>\$ 447,189.69</b>	<b>\$ 4,609,615.62</b>	<b>\$ 3,188,955.93</b>
0.001	Reserves - Future Capital Outlay	\$ 600,000.00	\$ -	\$ -	\$ 600,000.00
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ 360,000.00	\$ -	\$ -	\$ 360,000.00
0.004	Reserves - Sick and Annual Leave	\$ 69,000.00	\$ -	\$ -	\$ 69,000.00
<b>TOTAL RESERVES ENDING BALANCE</b>		<b>\$ 1,029,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,029,000.00</b>
<b>TOTAL BUDGETARY EXPENDITURES and BALANCES</b>		<b>\$ 8,827,571.55</b>	<b>\$ 447,189.69</b>	<b>\$ 4,609,615.62</b>	<b>\$ 4,217,955.93</b>
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ (442,880.57)</b>	<b>\$ 4,455,063.86</b>	<b>\$ (4,455,063.86)</b>

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



WILTON SIMPSON  
COMMISSIONER

Florida Department of Agriculture and Consumer Services  
Division of Agricultural Environmental Services  
**MOSQUITO CONTROL MONTHLY REPORT - STATE FUNDS**

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

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

COUNTY/ DISTRICT **Indian River Mosquito Control**

FISCAL YEAR: **2022-2023**

MONTH: **August**

**STATE FUNDS RECEIPTS AND BALANCES**

ACCT NO	DESCRIPTION	Budgeted Receipts	Monthly Receipts	Receipts Year to Date	Balance to Be Collected
311	Ad Valorem (Current/Delinquent)	\$ -	\$ -	\$ -	\$ -
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ -	\$ -	\$ -	\$ -
361	Interest Earnings	\$ 25.00	\$ -	\$ 3.11	\$ 21.89
364	Equipment and/or Other Sales	\$ 3,000.00	\$ -	\$ 21,986.61	\$ (18,986.61)
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ -	\$ -	\$ -
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		\$ 3,025.00	\$ -	\$ 21,989.72	\$ (18,964.72)
<b>BEGINNING FUND BALANCE</b>		\$ 762.79	\$ -	\$ 762.79	\$ -
<b>Total Receipts &amp; Balance</b>		\$ 3,787.79	\$ -	\$ 22,752.51	\$ (18,964.72)

**STATE FUNDS EXPENDITURES AND BALANCES**

ACCT NO	Uniform Accounting System Transaction Code	Budgeted Expenditures	Monthly Expenditures	Expenditures Year to Date	Balance to Be Expended
10	Personal Services	\$ -	\$ -	\$ -	\$ -
20	Personal Service Benefits	\$ -	\$ -	\$ -	\$ -
30	Operating Expense	\$ -	\$ -	\$ -	\$ -
40	Travel & Per Diem	\$ -	\$ -	\$ -	\$ -
41	Communication Services	\$ -	\$ -	\$ -	\$ -
42	Freight Services	\$ -	\$ -	\$ -	\$ -
43	Utility Service	\$ -	\$ -	\$ -	\$ -
44	Rentals & Leases	\$ -	\$ -	\$ -	\$ -
45	Insurance	\$ -	\$ -	\$ -	\$ -
46	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
47	Printing and Binding	\$ -	\$ -	\$ -	\$ -
48	Promotional Activities	\$ -	\$ -	\$ -	\$ -
49	Other Charges	\$ -	\$ -	\$ -	\$ -
51	Office Supplies	\$ -	\$ -	\$ -	\$ -
52.1	Gasoline/Oil/Lube	\$ -	\$ -	\$ -	\$ -
52.2	Chemicals	\$ 3,787.79	\$ -	\$ -	\$ 3,787.79
52.3	Protective Clothing	\$ -	\$ -	\$ -	\$ -
52.4	Misc. Supplies	\$ -	\$ -	\$ -	\$ -
52.5	Tools & Implements	\$ -	\$ -	\$ -	\$ -
54	Publications & Dues	\$ -	\$ -	\$ -	\$ -
55	Training	\$ -	\$ -	\$ -	\$ -
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ -	\$ -	\$ -	\$ -
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGET AND CHARGES</b>		\$ 3,787.79	\$ -	\$ -	\$ 3,787.79
0.001	Reserves - Future Capital Outlay	\$ -	\$ -	\$ -	\$ -
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ -	\$ -	\$ -	\$ -
0.004	Reserves - Sick and Annual Leave	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RESERVES ENDING BALANCE</b>		\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGETARY EXPENDITURES and BALANCES</b>		\$ 3,787.79	\$ -	\$ -	\$ 3,787.79
<b>ENDING FUND BALANCE</b>		\$ -	\$ -	\$ 22,752.51	\$ (22,752.51)

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



**DRAFT**

Review of the  
Indian River  
Mosquito Control  
District Aerial  
Program

July/August 2023

Mark Latham, Consultant

(Retired Director, Manatee County Mosquito Control  
District)

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*Review of the Indian River MCD Aerial Program*

## Executive Summary

**Objective.** The intent of this review was to observe the current aerial application program at the Indian River Mosquito Control District, discuss the benefits and weaknesses of the private aerial applicator approach being used in comparison to in-house aerial programs more commonly utilized at Florida Districts, evaluate the challenges and potential flaws in the current application method, and make recommendations for improvements based on the limited observations and information.

**History and political organization.** The Indian River Mosquito Control District was the first organized mosquito control program in Florida. It was formed in 1925 at the same time as Indian River County, although it only encompasses the eastern two-thirds of the county boundaries. The district is an independent government agency, led by three elected officials, with the authority to levy taxes and set a budget.

**Mosquito control practices.** The district uses an IMM (Integrated Mosquito Management) approach to control mosquitoes, focusing on a combination of environmentally sound, scientifically accepted methods. The primary focus on controlling the Black Saltmarsh mosquito, the main problem species, has been through source reduction in the form of water management, specifically through impoundment of mangrove habitats along the Indian River lagoon. When significant larval populations do occur, the district employs aerial larviciding of the mangrove habitats through a private aerial application contractor. If necessary, the district will also employ truck adulticiding, but only utilizes aerial adulticiding during emergencies (hurricanes or disease outbreaks).

**Quality of Aerial Program.** The district employs a highly experienced and professional aerial larvicide contractor who uses proven methods to target the primary mosquito problems in the coastal regions where the majority of the 160,000 population live. The contractor is directed by IRMCD staff who conduct surveillance on the marsh habitats and provide the pilot with accurate mapping of areas to be treated, product to be used and desired application rates. Some application failures have been noted recently, prompting the district to undertake this review process.

### **Recommendations.**

- More frequent participation with the aerial contractor during larvicide product calibration and swath width exercises.
- Increase level of treatment block surveillance to include pre- and post-treatment larval dipping, sentinel mosquito containers and “bucket collection” of product granules during treatment. (This may require an increase in personnel dedicated to this specific aspect of the overall program).
- Increase level of “analysis” on aerial larvicide flight files to include accuracy of spray swath coverage, spray altitude variation, and prevailing wind speeds and direction during missions.
- Consider supplementing the large aircraft larviciding contract with a drone/UAS contract for treating small and difficult to access areas
- Consider awarding both fixed-wing and helicopter larviciding contracts to allow comparison between the methods.

- Consider more regular use of aerial adulticiding beyond emergency response, particularly in the more rural western areas of the district.
- Consider increasing the number of routine weekly CDC trap locations, particularly in more rural areas.

## Purpose of the Review Document

As with all aspects of a multi-faceted stand-alone government program, an external review of specific program components can provide the ability to shine a light on areas where changes and improvements can be made. This is particularly true where the government entity is utilizing an outside contractor, but lacks the expertise, experience and knowledge to question certain aspects of the contractor's operation.

However, it should be noted that mosquito control programs are often unique in the approaches they have chosen, reflecting the hurdles and challenges they face in their region or county, and the mindset of the citizens that they serve. There is no "one size fits all" when it comes to integrated mosquito control programs. But District management must remain open minded to potential improvements that could be made to better serve the public.

In this instance, the Indian River Mosquito Control District (IRMCD) management had become concerned about perceived application failures in their aerial larviciding program, and whether these were related to resistance to the product actives or other factors such as application techniques and/or calibration of equipment. This review will attempt to address those questions whilst also providing other observations and recommendations.

The author of this review has over 40 years of experience in operational mosquito control, including 9 years as an entomologist/field operations supervisor at Miami-Dade mosquito control and 26 years as the director of Manatee County Mosquito Control District (A more detailed CV is available upon request). As well as having a broad experience and understanding of Florida mosquito control practices, he has taken a particular interest in the science of aerial application for mosquito control, conducting numerous operational research studies and leading an annual training program for aerial applicators under the auspices of the FMCA for the past 25 years.

The information discussed in this review was obtained from a 2-day visit in late July 2023 to Indian River Mosquito Control District (IRMCD), during which time key personnel were interviewed concerning their duties and insights into the aerial program. In addition, several documents and files were provided at the author's request. The help of all the staff in providing documents and answering questions is much appreciated, but special thanks should be given to Executive Director Sherry Burroughs, Aerial Coordinator Daniel Long, Operations Director Michael Hart and Director of Science Peter Jiang.

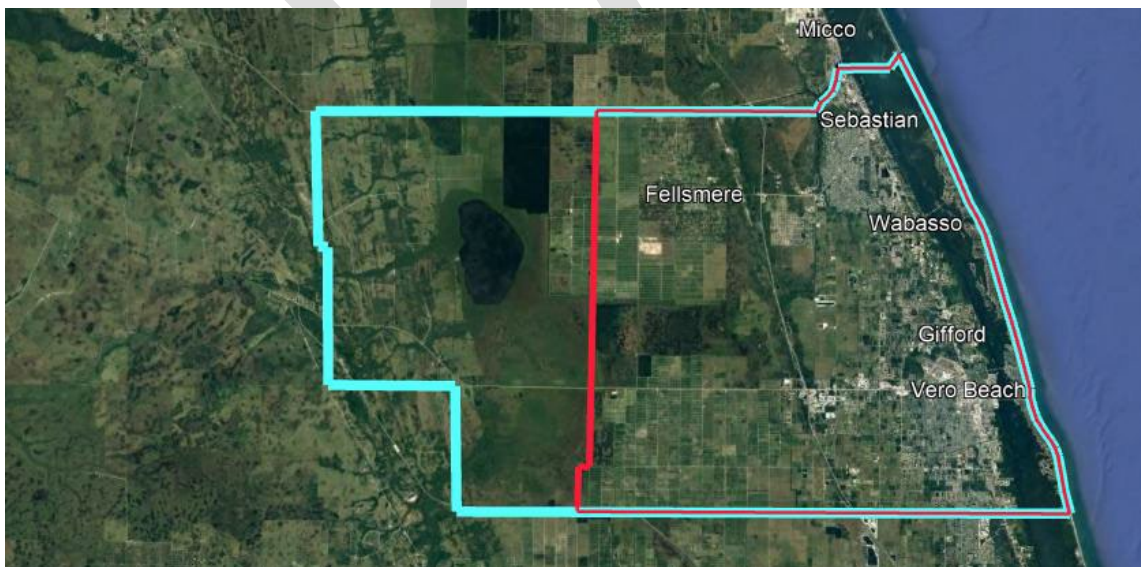
This review is a general overview of the aerial program obtained from the limited discussions with IRMCD staff. No direct observations of the aircraft or aerial applications were made, so any suggestions or recommendations are based on broad assumptions and secondary information.

## Introduction

Indian River County is located on the central East coast of Florida, at a latitude of 27 degrees North. It experiences a humid subtropical climate with warm wet summers and milder dry winters. The flat topography of coastal Florida lends itself to extensive coastal swamp (saltmarsh) habitats. In Indian River County, the 22-mile coastline with the Atlantic Ocean is composed entirely of a narrow (mostly less than 1-mile wide) barrier island that encloses a large lagoon, the Indian River Lagoon, on the inland (western) side. Fringing the lagoon are extensive saltmarshes dominated by mangroves. The upland edges of these mangrove swamps, areas not flushed by daily tide cycles, provide ideal habitat for the black saltmarsh mosquito, *Aedes taeniorhynchus*. This mosquito, a floodwater species whose eggs are laid on damp soil and only hatch out when flooded by heavy rain or exceptionally high tides, can occur in prodigious numbers, with adult mosquito biting counts of 10's to 100's of mosquitoes per minute if left uncontrolled.

Although there are over 40 different species of mosquitoes occurring in Indian River County, it is the extreme negative impact of this one mosquito species on normal daily life that led to the establishment of the Indian River Mosquito Control District in 1925 (the first permanently organized mosquito control program in the State of Florida). And although it is not a vector of mosquito-borne diseases in Florida, considered only a “nuisance species”, the high biting rates are a considerable public health issue unto themselves.

Human development of Indian River County has occurred primarily along the coastal corridor, the metropolitan area encompassing the cities of Sebastian and Vero Beach. As such, most of the population of 160,000 lives within 3-5 miles of the most productive mosquito habitats fringing the Indian River lagoon, well within the mosquitoes' flight range. Thus, a significant portion of the district's effort in both budget and manpower is allocated to controlling this one species of mosquito.



**Figure 1: Google Earth image of Indian River County (outlined in blue) and Indian River Mosquito Control District (eastern 2/3 of county, outlined in red)**

## The Indian River Mosquito Control District (IRMCD)

The district was the first permanently organized mosquito control program in Florida, established in 1925 at the same time as the formation of Indian River County (although the district boundaries only encompass the eastern two-thirds of the county). Quoting directly from the district web site; “Since that time, the district has worked to provide the best scientific mosquito control methods with special attention paid to the environmental sensitivity of habitats along the Treasure Coast.” Like most organized mosquito control programs, the district follows the principles of “Integrated Mosquito Management” (IMM). The following is a definition of IMM (According to the US CDC): “IMM uses methods to control mosquitoes based on an understanding of mosquito biology, the mosquito life cycle, and the way mosquitoes spread viruses. The methods used, when followed correctly, are safe and have been scientifically proven to reduce mosquito populations. The basic components of IMM include surveillance, source reduction, control of all mosquito life stages, insecticide resistance testing, public education, community involvement, and evaluation of actions taken.”

In terms of control methodologies, IRMCD historically has placed a good deal of emphasis on source reduction as a major strategy to minimize production of saltmarsh mosquitoes from mangrove swamps fringing the Indian River lagoon. The method used here (and in other programs on the central East coast of Florida) is impounding large areas of mangroves with earthen dikes and manipulating water levels at different times of the year (Rotational Impoundment Management or RIM) to minimize egg laying and mosquito production from these areas. The water level manipulation is managed not only to reduce mosquitoes, but also to benefit other marsh-inhabiting organisms. RIM is not a 100% effective control methodology, so the district must employ other methods when RIM fails (or mosquitoes are produced from non-impounded habitats). The first alternative method is larviciding, that is the treatment of mosquito larvae in their flooded habitats with specific “larvicide” products. Some habitats are small enough to be treated by hand or vehicle mounted sprayers, but the majority (in terms of area) can only be treated by aerial application utilizing specially equipped aircraft. It is this control methodology, as utilized by IRMCD, that is the primary focus of the review undertaken here.

When neither RIM nor larviciding methods are effective at maintaining acceptably low mosquito population levels, then the district must resort to adulticiding methods, primarily utilizing truck-based adulticide spray equipment. This is not always due to a failure in RIM or larviciding but may be a result of other mosquito species that are not effectively targeted through these methods, particularly with freshwater species as you move further inland away from the saltmarsh habitats. Most mosquito control programs that own aircraft (or contract aerial applications) will utilize their aircraft to conduct aerial adulticide applications as well as aerial larviciding applications, particularly in suburban and rural areas where widely spaced streets do not lend themselves to effective truck adulticiding. This is not the case in IRMCD, where aerial adulticiding is only conducted as an emergency measure to combat a significant disease threat or natural disaster (hurricane), which might only happen once in every 5-10 years. However, the district does maintain an annual contingency contract for aerial adulticiding to stay prepared. This review will touch on the option of more frequent use of aerial adulticiding in areas where it may be more appropriate than truck adulticiding.

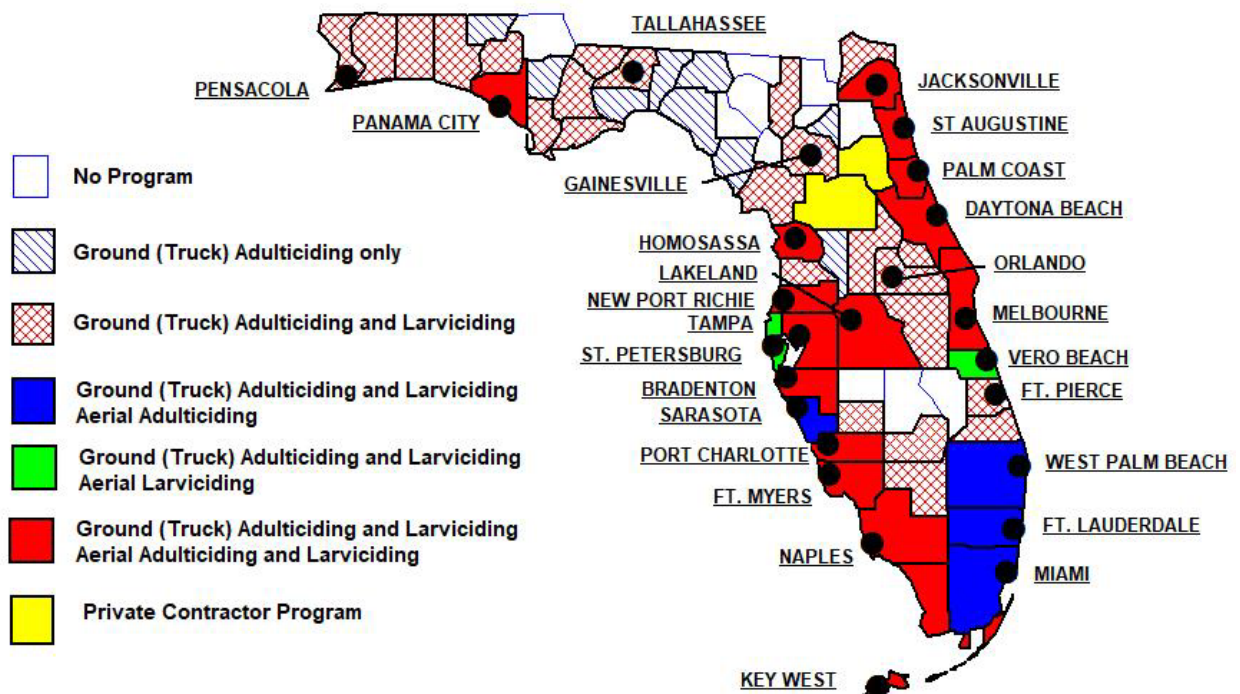
## Aerial Applications for Mosquito Control in Florida

The use of aircraft for mosquito control has been practiced in Florida since the 1940's (over 70 years). Of the 67 counties in Florida, 21 currently utilize some form of aerial application, with 17 mosquito control programs owning aircraft and 4 contracting out aerial application services on an annual basis (including IRMCD). Of the 17 programs with their own aircraft, 16 conduct both aerial adulticiding and larviciding, with just one (Pinellas) conducting only larviciding. Of the 4 programs utilizing private contractors for aerial applications, 3 conduct aerial adulticiding alone, and one conducts aerial larviciding alone (IRMCD). IRMCD will contract aerial adulticiding services under emergency situations (hurricanes or disease outbreaks), and maintains a contingency contract for such situations, but this has only occurred 3 times in the past 15 years (2008, 2017 and 2019).

In terms of Florida aerial treatment acres, an average of 8 million acres (range 5-10 million acres) are treated annually using aerial adulticiding, and an average of 200,000 acres (range 150-250,000 acres) are treated annually using aerial larviciding.

The figure below highlights the current capabilities of the major mosquito control programs in Florida.

**Mosquito Control Programs in Florida (2023) Capabilities**



**Figure 2: Ground and aerial application capabilities of Florida's major mosquito control programs (mostly aligned along county boundaries)**

## Indian River Mosquito Control District Aerial Larviciding Program

Unlike most Florida mosquito control programs conducting aerial larvicide applications, IRMCD does not own its own aircraft but rather contracts with an aerial applicator (Summer Agro Services LLC) whose primary business is agricultural spraying. IRMCD has a long history utilizing a private aerial application contractor, and for many years even manufactured its own Methoprene-based sand granules using a large system originally designed for concrete mixing. It is also unique in that aerial larvicide applications in Florida are primarily conducted with helicopters, but the contractor for IRMCD uses a large single-engine ag aircraft, an Air Tractor AT-802A.



**Figure 3: Summer Agro Services Air Tractor AT-802A.**

Given that IRMCD has chosen to utilize a private contractor for their aerial application needs rather than employ an in-house aerial application department, it is worth considering the merits of this choice.

The perceived benefits of mosquito control programs owning their own aircraft include:

- 1) Selecting an aircraft type/model that suits the operations intended by the program.
- 2) Developing operational parameters ideal for the treatment of different habitat types and restricted areas.
- 3) Equipping the aircraft with spray systems, guidance systems and other avionics that are tailored towards mosquito control applications.
- 4) Ability to equip/modify the aircraft under public aircraft rules and fly the aircraft under public aircraft operations guidance rather than the stricter rules of a FAR Part 137 certificate.
- 5) Have the aircraft ready to respond (spray) at a moment's notice.
- 6) Ability to conduct operational research to evaluate different products, equipment, application parameters and calibration methods without additional costs or timing issues.

In most cases, going with an in-house aviation program makes the most sense when conducting both aerial larviciding and aerial adulticiding applications, which is not currently the case at IRMCD. This is because of fixed annual costs (pilots, mechanics, facilities, aviation insurance, etc.)

that remain the same irrespective of flight hours on the aircraft. Thus, the cost per flight hour (and cost per acre treated) becomes lower with greater utilization of the aircraft and personnel.

By way of contrast, there are also perceived benefits of using a private contractor for aerial application services:

- 1) Removes expense to District of purchasing and maintaining aircraft.
- 2) Eliminates District's responsibility of employing dedicated personnel (pilots and mechanics).
- 3) Removes need for additional facilities to house (and fuel) the aircraft (hangars and fuel tanks).
- 4) Limits needed for specific insurance related to aerial applications (liability and aircraft hull).
- 5) Takes advantage of highly experienced aerial application pilots whilst only utilizing/paying them for a small portion of their full-time employment.
- 6) Likely a lower overall cost (on a "per acre treated" basis) than an in-house program.

Obviously, there are very important factors that need to be met to make choosing to go with a private contractor a worthwhile option. These are discussed below in relation to the current aerial larviciding contractor, Summer Agro Services LLC (formerly Thomas Summersill, Inc).

**Home Base Location:**

Aerial Larviciding is an extremely time sensitive operation in Florida since the primary species targeted, the black saltmarsh mosquito, can go through the 4 larval instar stages in 4-5 days. Depending on the product chosen, this may limit effective aerial larviciding to just a 2–3-day window. Thus, a fast reaction time is essential, and a travel time of greater than ½ a day from the contractor's home base would be very time limiting. The current contractor is located in Belle Glades, Florida, and utilizes a small airport in eastern St. Lucie county (Southeastern airport) as its base of operations when conducting aerial larviciding for IRMCD. This airport is less than a 90-minute drive from Belle Glades for the contractor's ground support team, and only a 40-minute drive from the IRMCD facility.

**Response Time:**

The IRMCD aerial larviciding agreement (see Appendix) requires that the contractor be capable of treating up to 1200 acres within 24 hours of notification. With its proximity to Indian River County, the current contractor has shown their ability to meet this requirement under most circumstances.

**Suitable aircraft:**

The aircraft utilized by the contractor, an Air Tractor AT-802A, is one of the largest single engine Ag Aircraft with a payload of over 9000 lbs. This capacity is larger than any other aircraft or helicopter currently being used for aerial larviciding in Florida. For the purposes of larviciding for IRMCD it is typically loaded with 3 "super sacks", fabric containers holding 1000-1200 lbs of granular larvicide product. The aircraft is equipped with a granular spreader and typically operates at a spraying speed of 140-160 mph with a swath width of 80-85 ft. This is equivalent to treating 24 acres per minute with the "spray switch" on, although it is more like 5 acres per minute of total flight time when one considers the time taken in turns and ferrying the aircraft to-and-from the airport loading site and between treatment sites.

**Pilot qualifications and business expertise:**

The IRMCD aerial larviciding agreement requires that the contractor provide a suitably qualified pilot holding an FDACS (Florida Department of Agriculture and Consumer Services) Public Health Aerial



Applicator’s license, which the current contractor does. It also requires that the contractor obtain all the necessary permissions from Federal, State, and local authorities to conduct larviciding operations in the selected locations of Indian River County. One of the more important documents/permissions is the CAP (Congested Area Plan) from the FAA (Federal Aviation Administration) which stipulates the aircraft operating procedures in the proximity of buildings and human developments. This document is not a simple application filed in Washington DC, but rather a “living document” created at the local level through practical discussions between the aerial applicator and officials at the FSDO (Flight Standards District Office) responsible for the area of Indian River County. Given that most of the treatment sites along the Indian River lagoon are in close proximity to three commercial airports (Vero Beach Regional, Sebastian Municipal and Treasure Coast International (Fort Pierce)), falling within their controlled airspace, this complicates the CAP when close to the airports’ approach/departure paths. Having a local contractor to navigate these challenges certainly helps, but even so, some of the CAP requirements will have an impact on the aerial larviciding operations (discussion later in the document).

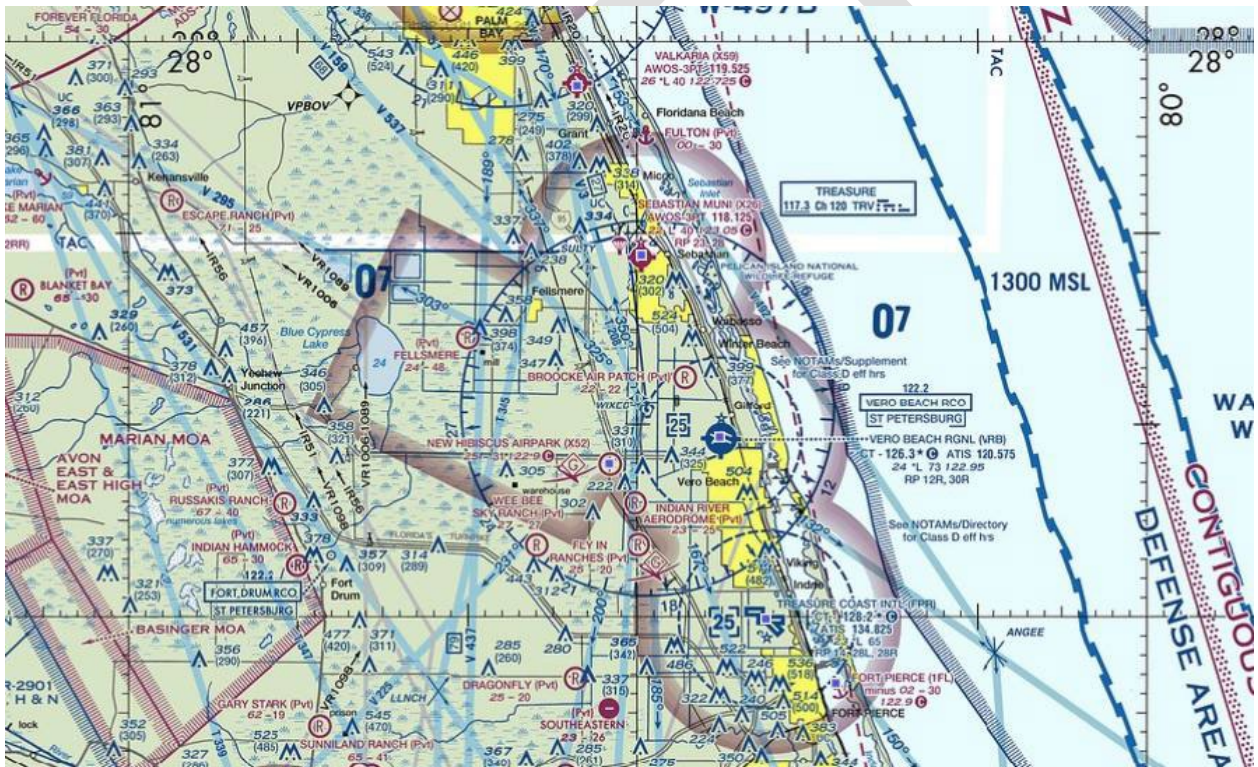


Figure 4: Copy of FAA sectional chart illustrating complexity of controlled airspace in the vicinity of the Indian River lagoon.

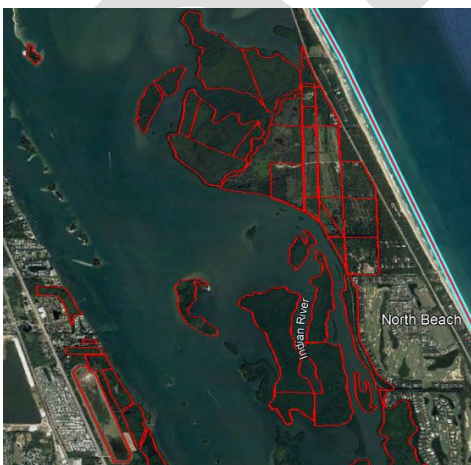
## Potential “Weaknesses” that Could Contribute to Localized Larvicide Failure

The following discussion points are not intended as criticism of the current aerial larviciding program or contractor, but rather where the potential exists for operational failures to occur. In fact, the

limited data (flight files) and observations (discussions with IRMCD staff and brief phone call with contractor) available for this review would seem to indicate a very professional approach and accurate treatment by the aerial applicator, considering the limitations and challenges. Understanding where potential weaknesses lie and what factors influence them will allow the district to make accommodations to minimize their impacts.

**Accuracy of treatment (coverage) is based on several factors:**

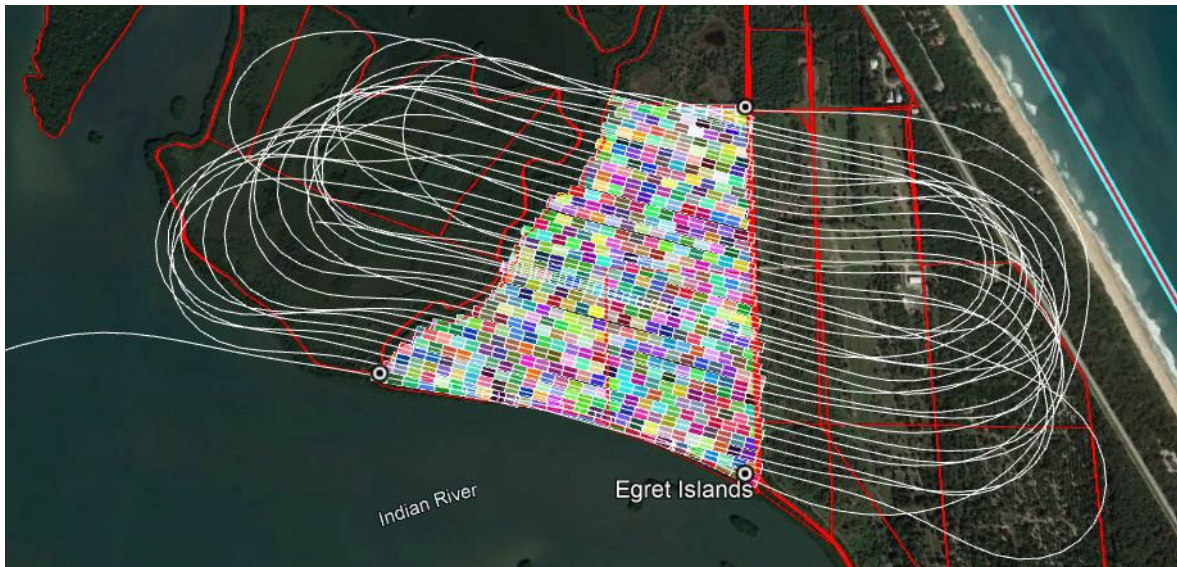
- 1) Correct calibration for product being applied.  
The aircraft and equipment being utilized is likely used for several different products (agricultural and mosquito control) applied under a wide range of application parameters. When changing products and methods, the aircraft needs to be recalibrated and tested for correct flow rates, uniformity of coverage (“bucket tests”) and swath width. District staff should be familiar with these methods and participate in the testing with the contractor as often as feasible. Brief discussions with staff would seem to indicate that they rarely participate in calibration exercises. Determination of swath width is one very important aspect of aircraft calibration exercises. If the swath width being utilized is too wide for the product, then low (or zero) application rates can occur at the edges of successive flight lines.
  
- 2) Accuracy of flight lines and area coverage.  
The aerial contractor utilizes a specialized GPS system for flight guidance and flight recording. IRMCD utilizes a GIS program, MapVision, for much of their data and record keeping functions. For the purposes of aerial larviciding treatments, staff at the district have subdivided the mosquito habitats into many treatment blocks (figure 5) and provides electronic files of those blocks that need treatment to the pilot prior to each mission. Analysis of a limited number of flight files confirm the professional accuracy of the pilot in “painting” the treatment areas using the designated swath width of 85ft entered in the GPS guidance system (figure 7).



**Figure 5: Spray blocks in the North Beach area**



**Figure 6: Overlay of spray mission in North Beach**



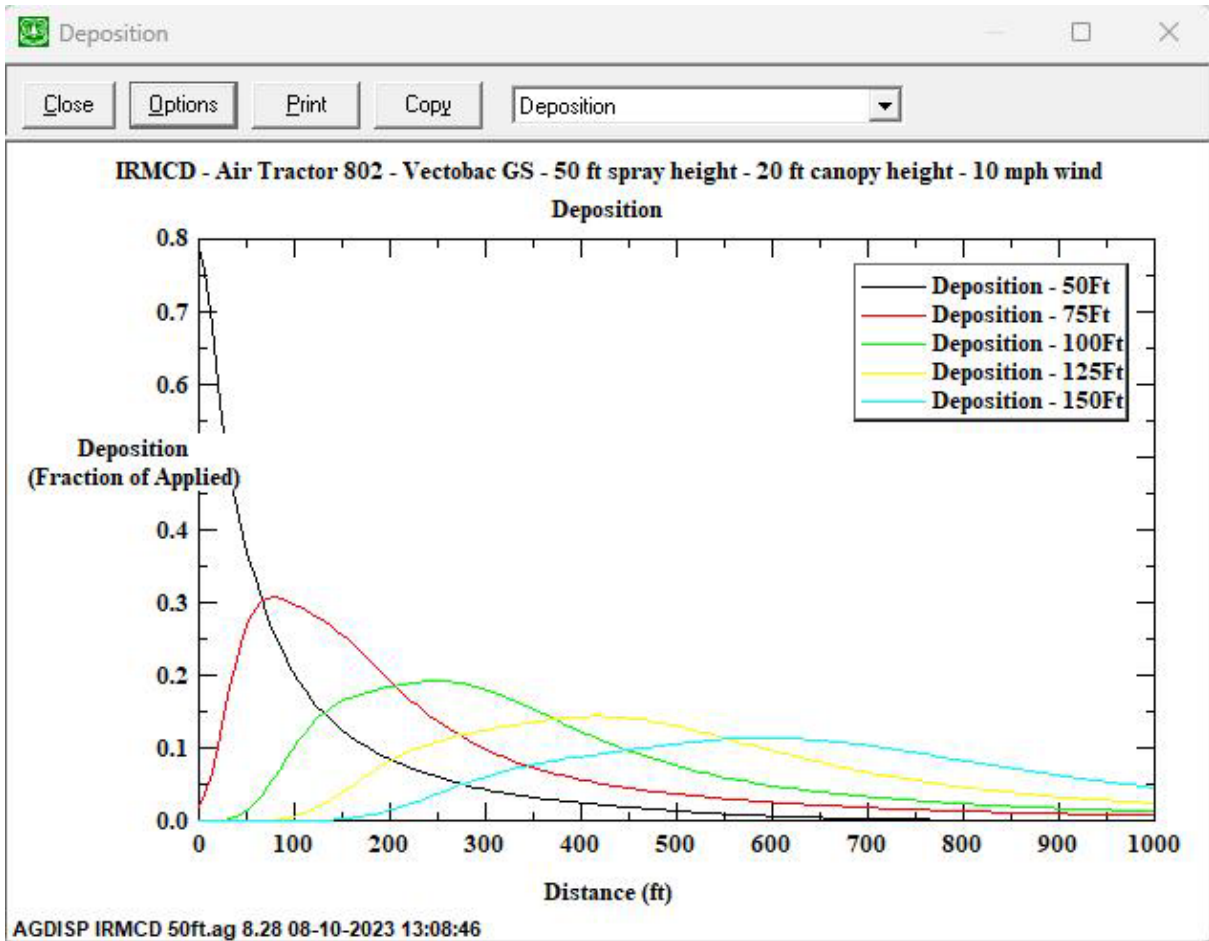
**Figure 7: Spray on detail (“painting spray block”). Each colored segment (spray switch in the on position) is 85 ft wide (designated swath) and approximately 0.5 seconds of flight time (110 ft at 150 mph).**

3) Uniformity of spray altitude and wind speed.

As well as maintaining accuracy of flight lines, complete coverage requires uniformity in spray altitude and wind speed. The higher the altitude and/or windspeed, the greater the lateral movement (“offset”) of spray material between aircraft and the ground. While this is more of a significant aspect in the high altitude, small droplet adulticiding sprays (offsets of many 1000’s of feet), it also comes in to play with low density corn cob formulations when higher application altitudes are required (due to exceptionally tall oak and Australian pine trees or CAP requirements).

Figure 8 demonstrates the theoretical downwind offset of the deposit peak when increasing the application altitude in 25 ft increments from 50 ft to 150 ft in a 10-mph crosswind (modeled in AGDisp version 8.28). At 50 ft application altitude the deposit peak is under the aircraft, at 75 ft altitude it is offset downwind by 100 ft, and at 100 ft altitude it is offset downwind by 250 ft. A short mangrove canopy height of 20 ft was used for modeling purposes.

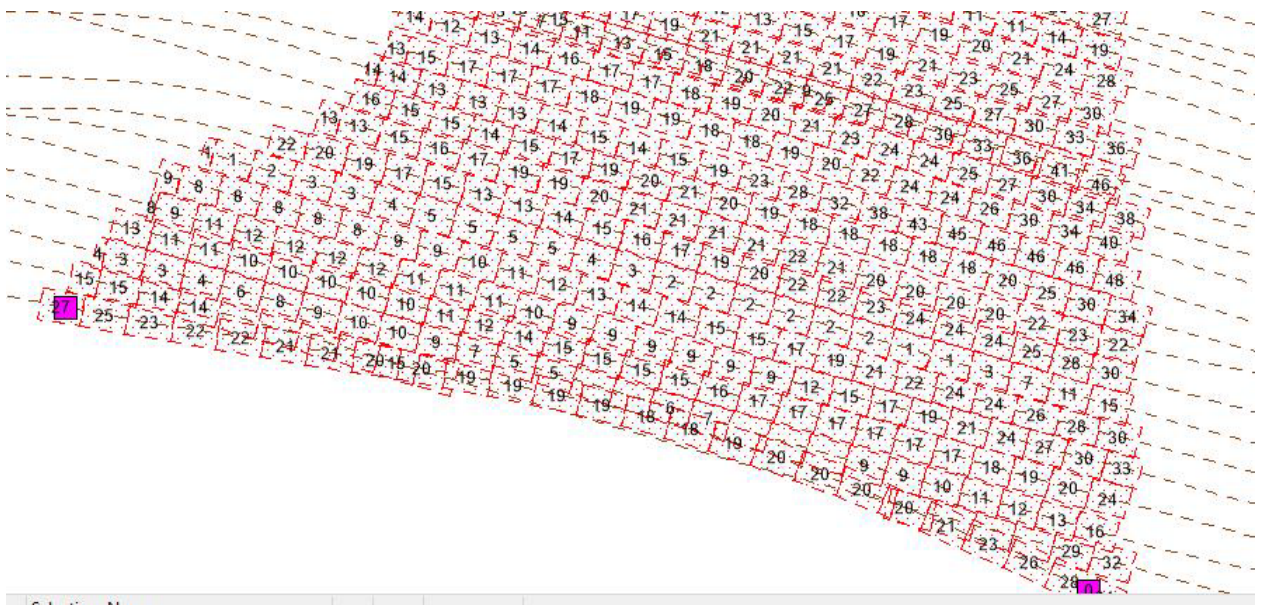
In agricultural applications, aerial applicators fly very close to the target crop in order to accurately place the product without significant wind offsets. This is not possible in mosquito control larvicide applications due to significant variation in individual tree heights (oaks and Australian pines on the upland fringes of mangrove swamps) and proximity of buildings, not to mention minimum spray height requirements in some areas due to CAP (Congested Area Plan) regulations.



**Figure 8: Downwind deposition curves for Vectobac GS applied from an AT-802A in a 10-mph wind at increasing altitudes.**

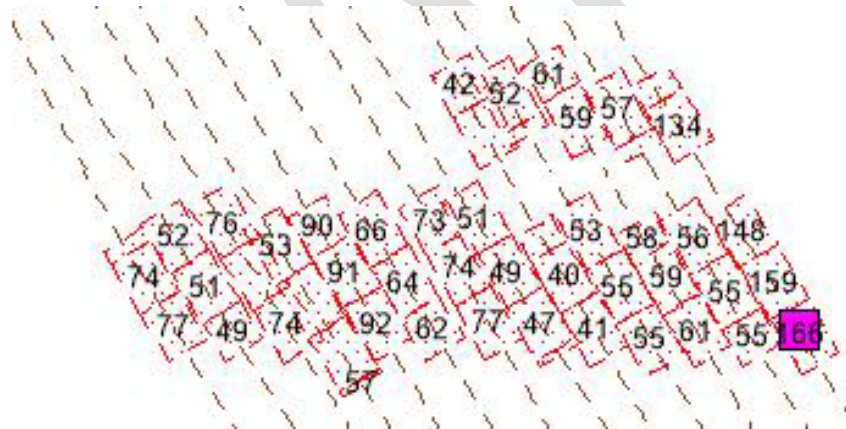
Although altitude (z-axis) is the least accurate measurement in GPS flight recordings (compared to longitude, x-axis, and latitude, y-axis), relative altitude comparisons with neighboring points are still quite accurate.

Figure 9 shows the altitude (in feet) displayed over the spray lines from the flight shown in figure 7. This large spray block had low trees and no houses, and the spray altitude can be seen to be very consistent, generally within 10-15 ft of neighboring spray lines. As mentioned above, the recorded spray altitude may be off by many 10's of feet from the "actual" spray altitude, so the values shown in figure 9 in the single digits may be 50 ft or more, but values from neighboring spray lines that are within 10-15 ft very probably do reflect a very consistent spray altitude being maintained by the aircraft.



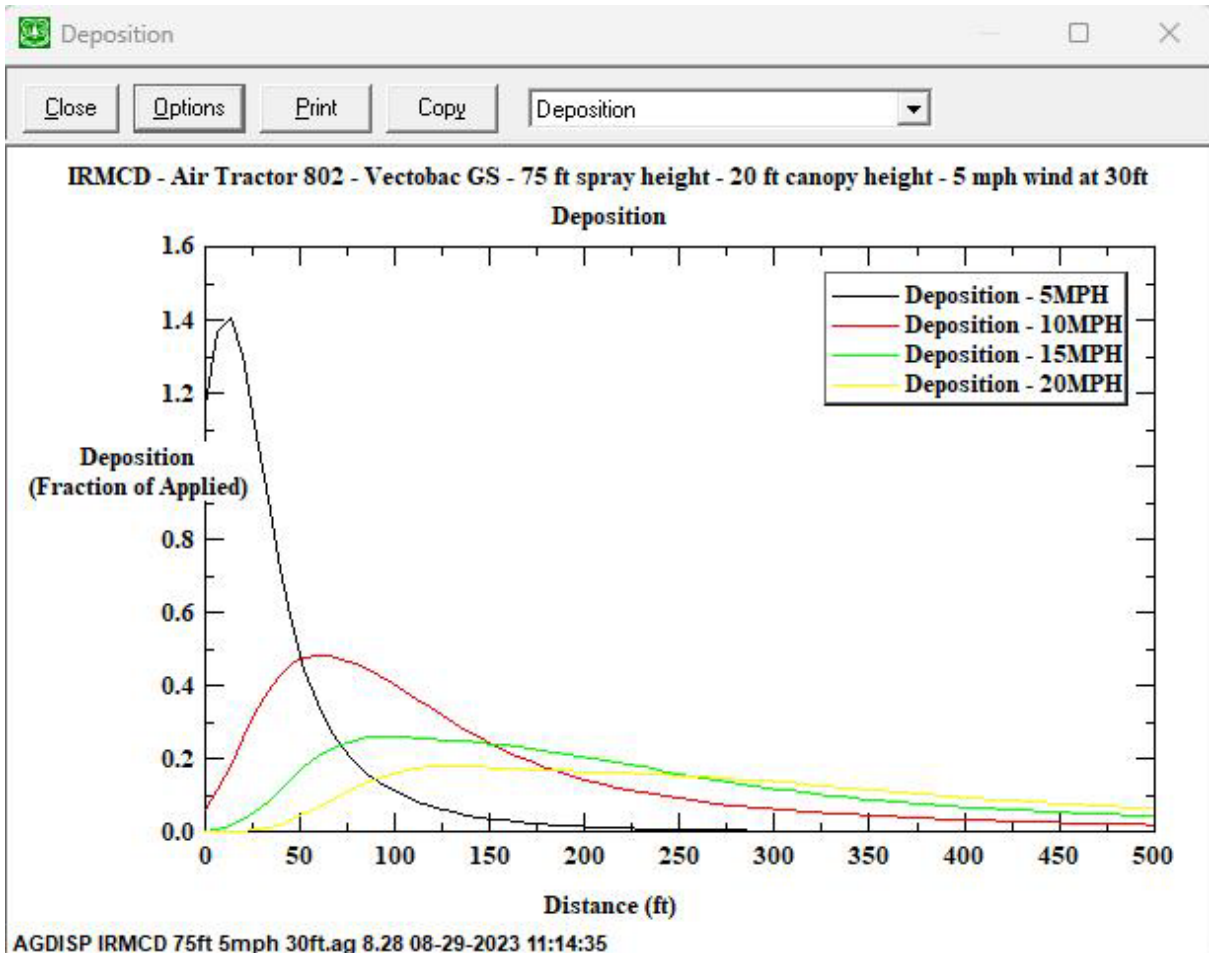
**Figure 9: Spray altitude overlaid on flight lines in MapInfo (North Beach spray block from figure 7)**

By contrast, figure 10 shows a very small spray block treated as part of long spray runs over houses and mixed habitats covering multiple blocks (left side of figure 6) and demonstrates significant application altitude variation between neighboring spray runs.



**Figure 10: Spray altitude overlaid on flight lines in MapInfo. Note the high values on the right-most spray run (130-160 ft) and also middle-left (90-92 ft) compared to 50-70 ft elsewhere.**

Ideal conditions for accurate and uniform aerial larvicide coverage also include low wind speeds which allow the pilot to “paint” the swath width area directly below the aircraft. As wind speeds increase, so does the lateral offset movement of the spray material, particularly for altitudes of 75 ft and above. The chart below shows the impact of wind (measured at 30 ft) on moving the spray laterally when applying from 75 ft (again modeled in AGDisp version 8.28).

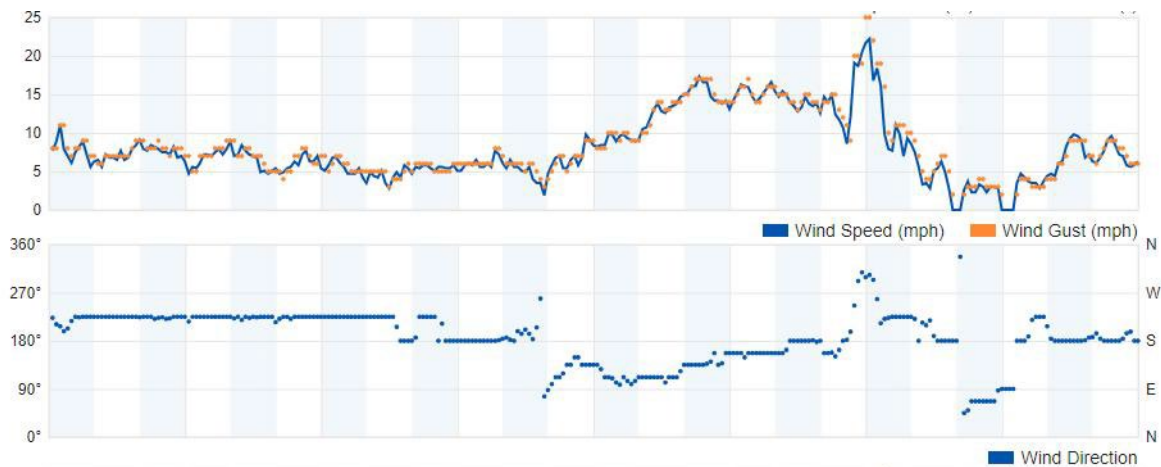


**Figure 11: Impact of wind speed on lateral movement (“offset”) of spray material from altitude of 75 ft**

**5 mph = 10 ft off-center, 10 mph = 50 ft off-center, 15 mph = 75 ft off-center, 20 mph = 100 ft off-center**

Wind speed is one parameter over which the applicator has no control, except in selecting a time of the day when it is typically at its lowest level. Looking at weather stations located close to the aerial treatment sites (such as Carlton Condominiums on the barrier island) using the Weather Underground web site, it is clear that the “standard” daily wind pattern in the summer calls for the lowest winds in the early morning hours (5 mph or less, measured at 30 ft AGL), then a sea breeze (E-SE) building in the afternoon hours (to 10-15 mph) and peaking several hours prior to sunset (at up to 20 mph). Thus, the ideal time to plan aerial larviciding under these conditions would be between sunrise and noon when winds are at their lowest. Bear in mind that other large scale weather features such as fronts, low pressure, high pressure and tropical systems will change this “standard” daily summer weather pattern.

It also should be noted that the morning 4-5 hours when wind speed is at its lowest may not be a long enough period to complete all the aerial larvicide blocks that need treating in the short window of time available (2-3 days), particularly if bad weather (rain and thunderstorms) interrupt the spray missions.



**Figure 12: Windspeed and direction measured at Carlton Condominiums (400 Beachview Dr, Vero Beach) on August 18 2023 (from Weather Underground web site).**

Small treatment blocks (those requiring just a few spray lines) are far more significantly affected by the impacts of higher altitudes and wind speeds since they are easy to “miss” when offsets exceed 100 feet. Large spray blocks are less affected by these impacts *except* at the upwind edge, or where the aircraft has to climb early while still spraying to avoid adjacent high trees and buildings.

Overall, the limited observations and discussions indicate a very professional and cooperative aerial contractor. While not perfect, given the hurdles and challenges faced in treating the many sites (proximity to buildings, varying tree heights, CAP requirements, operating in controlled airspace, etc.), it appears that the aerial larviciding program is functioning well.

## Potential Options to Analyze and Correct for Perceived Weaknesses

The above discussions have outlined where there may be weaknesses in aerial larviciding applications. Anecdotal comments were also made regarding failures in the larviciding program that led to an increase in adult mosquito populations requiring additional truck adulticide applications.

The first step (after resistance testing of the active ingredients) should be to analyze historical treatment data in conjunction with both adult and larval surveillance data to try and identify patterns. Do the “failures” happen in specific areas? Was weather (high wind speeds) during aerial treatments a factor? Can you analyze the old flight files to look for discrepancies in coverage (wide or missed spray lines) or inconsistencies in application altitude? Ideally an increase in post-treatment larval surveillance, specifically for aerial treatment sites, to include “larvicide granule collectors”, should be initiated. Other types of efficacy evaluations may be considered, to include “sentinel containers” of larvae placed in aerial larvicide spray blocks prior to treatment. These containers can either be floating (Tupperware type) or affixed to the substrate (buckets with their bottoms removed) but must have a significant area of mesh-screen windows that allow through flow/exchange of natural water while trapping the “sentinel larvae” within the containers.

Other options worth considering would be to supplement the large aircraft larviciding with targeted larviciding by a contractor using a drone/UAS, specifically in small treatment sites that are difficult to treat with a large aircraft due to size, proximity to houses or public areas (beaches, parks, main roads, etc.). If historical surveillance data supports these “small and difficult” treatment sites as highly productive, then these could be treated with pre-flood and longer lasting residual formulations to minimize the frequency of contract UAS requests.

### Fixed-Wing vs Helicopter

It was mentioned earlier (in the introduction to aerial spraying for mosquito control in Florida) that virtually all aerial larviciding by other districts in Florida is conducted by helicopter. Indeed, most aircraft owned by MC programs in Florida are helicopters as can be seen in figure 13 below (from 2019 – A few changes have occurred since that time, but not in the ratio of helicopters compared to fixed-wing).

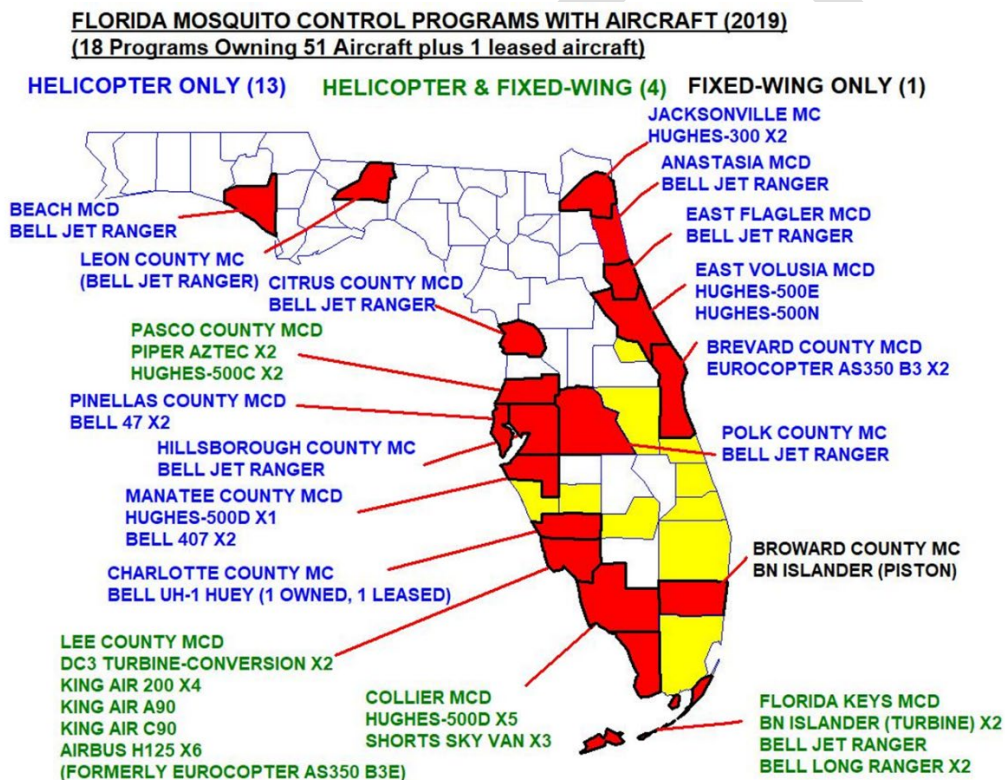


Figure 13: Aircraft owned by MC programs in Florida (2019).

Helicopters do have several advantages over fixed-wing aircraft, primarily that they can operate at much lower speeds and make very sharp turns, making them much more maneuverable which often help with treating small treatment blocks and in avoiding flights over neighboring buildings. More of their flight time can be spent in treating, less in making turns. And (if available locally) they can land and load in much smaller, “non-airport” helistop sites, which may cut back on the “ferry time” returning to an airport between loads for a fixed-wing aircraft. However, helicopters also have negative attributes when compared to the Air Tractor AT-802A used by the current contractor. They



have a much smaller load capacity, requiring more reloading stops. Their flight speed while spraying is usually in the 60-80 mph range, half that of the Air Tractor (although what area coverage rate they lose in spray speed they gain in much shorter spray turns). And most importantly, they have higher maintenance requirements (more moving parts) and a significantly higher cost per flight hour, and by translation, cost per acre treated.

Several years ago a private contractor did respond to the bid request for aerial larviciding services by submitting a helicopter-based service. The per acre bid cost was at least 25-30% higher than the current contractor and so was not accepted. However, the availability of a mosquito control helicopter contractor does offer the district the option of doing their own comparison between the two methods to see if there are any actual benefits (particularly in efficacy) in using a helicopter over the current fixed-wing service.

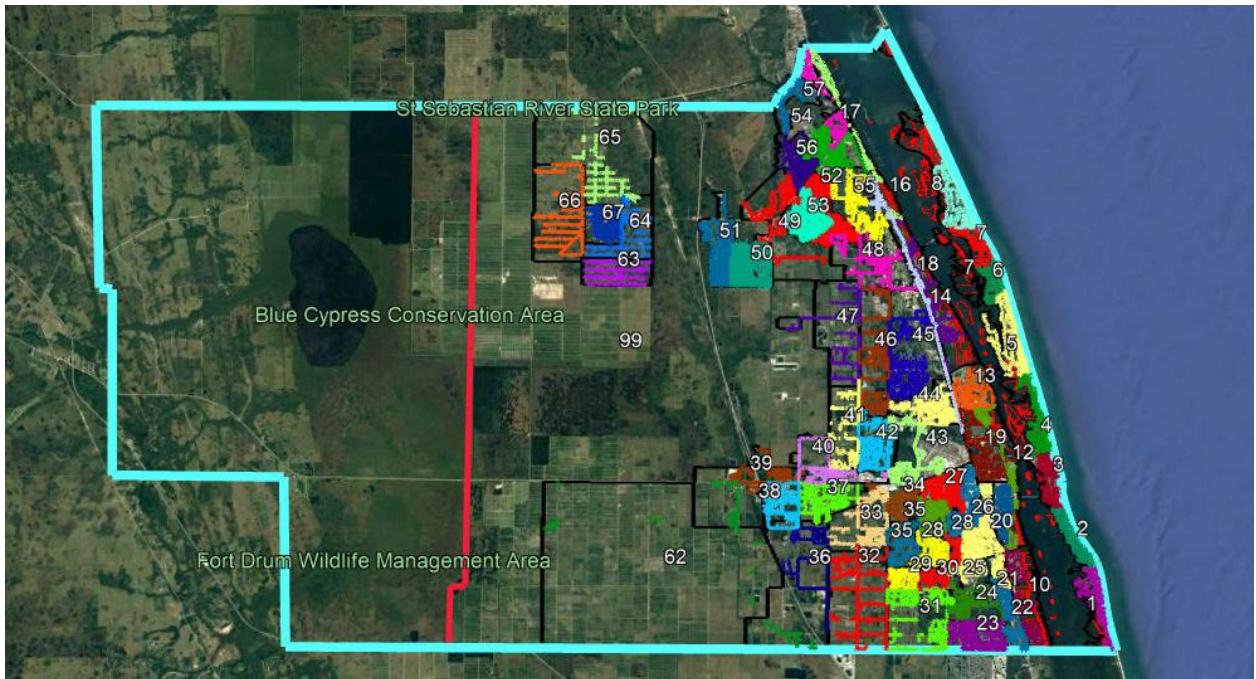
A presentation comparing fixed-wing and helicopter use in mosquito control applications was recently given by the author of this review and can be provided if interested.

## **Aerial Adulticiding at Indian River Mosquito Control District**

As mentioned previously, routine aerial adulticiding is not conducted in Indian River County, although the district does maintain an annual aerial adulticiding contingency contract in case of emergencies. Rather, the district relies on truck adulticiding for routine control of adult mosquitoes when and where needed. Currently, the only time that aerial adulticiding might be considered is in response to natural disasters (hurricanes or tropical flooding) or mosquito-borne disease threats (most typically West Nile virus or St. Louis Encephalitis virus). The most recent use of aerial adulticiding was in 2019 (WNV advisory) and 2017 (Hurricane Irma). Prior to that it was in 2008 (Tropical Storm Fay), a gap of almost 10 years.

Truck adulticiding is certainly effective, but it does require a good street network to achieve sufficient coverage. It is generally accepted that the effective “downwind drift distance” for truck-based adulticiding is between 300-600 feet, the average street separation in urban/suburban development. Thus, the eastern urban areas of Indian River county, the Vero Beach-Sebastian metropolitan area and the beaches, can be effectively treated through truck adulticiding. However, the 300-600 ft drift distance can be impacted/reduced by other factors such as low wind speeds and vegetative barriers (forests), and properties on the upwind side of streets that back onto marshes and preserves may not receive the intended benefits from truck adulticiding.

The map below shows the routine truck adulticiding routes (67) utilized by IRMCD. The streets that make up the fog truck route are highlighted. At this map magnification it is quite clear that the routes in the eastern portion of the county fill in (“paint”) the map, an indication of good coverage. However, the routes in the more rural western part of the district do not fill in the map, an indication of poorer coverage and less effective control of adult mosquitoes.



**Figure 14: Routine fog truck routes (67) in Indian River Mosquito Control District.**

An effective way of visually demonstrating whether there is good or poor coverage of a neighborhood through truck adulticiding is to use a GIS tool to overlay a 300 ft buffer (150 ft each side of street) on a street network and observe how much of the underlying map (white) can be seen between the colored buffer (in red). If the map is mostly colored in by the buffer, then that is an indication of good coverage. The maps below (figures 15 and 16) demonstrate this for Fellsmere (Truck adulticide routes 63-67) where one can clearly see good coverage for central Fellsmere (350 ft street spacing), but poor coverage on the outlying streets (1300 ft street spacing).

The same sort of pattern (widely spaced streets with likely poor truck adulticiding coverage) would also hold true for the neighborhoods on the east side of I-95 (truck routes 31, 32, 33, 36, 37, 38, 39, 40, 41, 47). These areas (Fellsmere and the eastern I-95 corridor) are recognized by the district as more effectively treated by aerial adulticiding by being designated as likely aerial treatment zones on the rare occasions that the district does utilize aerial adulticiding.

If there is a demonstrated need (high adult mosquito populations) it may be worth considering aerial adulticiding in these western zones on a more frequent basis than is currently practiced. The eastern portion of the district, admittedly where the bulk of the population resides, receives multiple mosquito control services in the form of impoundment management, aerial larviciding and truck adulticiding. Residents living in the western regions only receive truck adulticiding services, and these may be minimally effective at best.

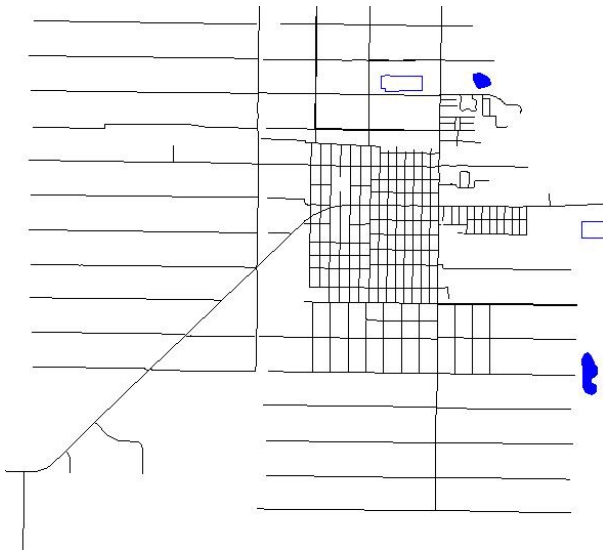


Figure 15: Street grid map of Fellsmere



Figure 16: Fellsmere street map with 300 ft buffer

To support the use/need of aerial adulticiding, it may be worthwhile increasing the network of CDC light traps run on a weekly basis throughout the district (by comparison, a similar size District in Manatee County has 57 routine weekly trap locations, almost three times as many as IRMCD).

## I. Conclusions and Recommendations

IRMCD has been using aerial larviciding services provided by a private fixed-wing operator for many years. Limited discussions with IRMCD staff and the contractor indicate a good relationship with highly professional application services being provided, backed up by analysis of several flight file recordings (but not by direct observations of aerial larviciding operations). However, IRMCD has concerns that failures in the aerial larviciding program are occurring and is seeking advice on how to correct the perceived problems. Potential areas of concern were identified, including infrequent participation between the district and contractor in product calibration exercises, limitations caused by small treatment blocks, application altitudes being variable (higher than ideal) due to Congested Area Plan requirements, proximity to buildings and tall trees, and a combination of higher than ideal altitude coupled with moderate-to-high winds (10-20 mph) potentially causing upwind areas of treatment blocks to be missed.

The first suggestion is that district staff participate more frequently in aircraft calibration and swath determination. Secondly, surveillance and analysis of aerial treatment operations should be increased to more specifically identify where failures might be occurring and what might be the underlying causes. The surveillance should be a combination of standard larval surveillance (dipping), the use of sentinel larval containers placed in treatment blocks, and the use of “bucket collectors” to identify gaps in where product is reaching the target sites. Analysis should involve looking at each flight file to identify areas where the treatment swath exhibits gaps in coverage, and where higher than normal spray altitudes occur, as well as where and when higher than ideal winds might be occurring.

Supplementing the large aircraft larviciding contract with a drone/UAS contract to treat small and difficult to access sites may help fill in the gaps in larviciding coverage.

Finally, although aerial adultciding is not considered as a regular part of the district's Integrated Mosquito Management (IMM) approach, only being utilized in emergency situations (hurricanes or disease outbreaks), a recommendation would be to consider more frequent use in more rural western areas where widely spaced streets are not conducive to effective truck adultciding.

DRAFT

## APPENDIX

### AGREEMENT FOR AERIAL LARVICIDING SERVICES

THIS AGREEMENT (the `Agreement'), made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2021 by and between the Indian River Mosquito Control District (DISTRICT) and Thomas Summersill, Inc., aerial larviciding contractor, (the `CONTRACTOR').

#### WITNESSETH

The parties have reached an agreement with respect to the terms and conditions under which the DISTRICT will engage the services of the CONTRACTOR for certain aerial spraying for mosquito control, and now wish to reduce such agreement to writing.

NOW THEREFORE, for and in consideration of the premises and the mutual covenants and promises of the parties hereto as hereinafter set forth, it is hereby agreed as follows:

The CONTRACTOR hereby agrees to provide aerial application services for the application of mosquito control insecticides. The CONTRACTOR shall provide all labor, equipment and supplies to complete the terms, conditions and specifications herein, including the NPDES permit pertaining to mosquito control and aircraft equipped for dispersal of insecticides used for the control of larval mosquitoes.

#### **1. GENERAL CONTRACT SCOPE**

CONTRACTOR shall furnish applicable fixed wing aircraft to be used for aerial application of insecticides to control larval mosquitoes on an as needed basis within the geographical confines to be determined and communicated by DISTRICT. CONTRACTOR will provide all aircraft, personnel (including pilots), equipment, fuel, oil, maintenance, landing and tie down fees and all other items required to successfully complete the application(s).

#### **2. TERM**

The DISTRICT hereby agrees to engage the services of the CONTRACTOR The term of this Contract shall be for a period, beginning from the execution of this agreement through and including **September 30, 2022**. Upon mutual written agreement, this Contract may be extended for two additional one-year renewal periods, from October 1 through September 30 of each year, pursuant to the same terms and conditions.

**3. PRICING AND PAYMENT**

- A. The DISTRICT agrees to pay the CONTRACTOR for its services in the aerial application of mosquito control materials as follows:

<b>Charges</b>	<b>Interim</b> May 2021- October 2021	<b>Year 1</b> October 2021- September 2022
Aerial Service per acre	\$6.50	\$7.00
Admin Fee per acre	\$1.00	\$1.00
Total Cost per Acre	\$7.50	\$8.00
Minimum Acre Threshold	125 acres	250 acres
Charge for less than Minimum	\$843.75	\$2,000
Admin Fee/acre treated	\$1.00	\$1.00

- B. It is agreed that if for any reason the above per acre application rate must be varied in total amount applied per acre, that the DISTRICT and the CONTRACTOR may negotiate a mutually satisfactory price to be paid the CONTRACTOR for the application of any mosquito control materials as varying in total amounts per acre or formulation from those listed, above.
- C. It is agreed and understood that all per acre fees paid the CONTRACTOR by the DISTRICT shall be as bid by the CONTRACTOR. The DISTRICT shall render no additional compensation to the CONTRACTOR for any expenses incurred in the performance of the Agreement.
- D. The DISTRICT and the CONTRACTOR may negotiate the rates for the renewal of the Agreement for an additional one-year period.

**4. FUEL/TRANSPORTATION SURCHARGE**

The fuel surcharge will go into effect when Jet A prices go above \$2.50 per gallon. For every \$0.10 above the \$2.50 limit, it will represent \$0.03 per acre charged.

**5. AVAILABILITY AND RESPONSE TIME**

- A. The CONTRACTOR must guarantee availability of sufficient aircraft and pilots to larvicide up to 1,200+ acres within one day (weather permitting) with no more than 24 hours of notice.

- B. The CONTRACTOR must guarantee that at least one aircraft and a Florida Department of Agriculture and Consumer Services (FDACS) Public Health Pest Control licensed pilot will be available within 24 hours, regardless of the size of the payload.

**6. CONTRACTOR RESPONSIBILITY**

- A. The CONTRACTOR agrees to provide all equipment and manpower necessary and incident to aerial mosquito control in the respective areas of the DISTRICT.
  
- B. The CONTRACTOR agrees that its operations will be in complete compliance with all regulations promulgated by local municipal, state and federal regulatory agencies, including but not limited to the Federal Aviation Administration, the Civil Aeronautics Board, the Environmental Protection Agency, the Florida Department of Environmental Protection, the Florida Department of Agriculture, the DISTRICT and any and all other pertinent agencies, and that it has all required permits and licenses to perform such service. The CONTRACTOR must comply with National Pollutant Discharge Elimination System (NPDES) permit requirements for discharge of pesticides per FAC62-621.300(8) for maintenance and calibration of equipment, reporting and record retention.

**A. AIRCRAFT**

- 1. It is agreed, represented and warranted by the CONTRACTOR that the CONTRACTOR will furnish aircraft which are at all times maintained in an airworthy condition in accordance with maintenance procedures applicable to that type of aircraft;
- 2. CONTRACTOR shall make available at least one fixed wing aircraft capable of treating a minimum of 1,200 acres in one day.
- 3. Aircraft used within the contract shall:
  - i. Be certified by the Federal Aviation Administration (FAA), and comply with all requirements of FAR Part 137, Agricultural Operation. An approved FAA congested area plan is required prior to commencement of operations by CONTRACTOR.
  - ii. Be capable of applying approved larvicides within label rates, at various operating protocols (i.e. swath width, ground wind speeds, etc.).
  - iii. The ability to output 12/20 mesh sand at a rate of 8 to10 pounds per acre and 10/14 mesh corn grit at 10 to 12 pounds per acre following label requirements. The delivery swath width of materials meeting the above specifications shall be at least 40+ feet.

- iv. Provide a minimum load of 1,200 pounds under all conditions is desired.
- v. Be capable of GPS (Global Positioning Satellite) guidance with grid line capabilities. The system must have an accuracy of zero (0) to fifty (50) feet and be used on all aerial spray missions. Use differential GPS equipment with sub-meter accuracy. The GPS must have the capability to generate detailed application maps.

## **B. PILOTS**

CONTRACTOR must have at least one pilot with Public Health Pest Control and Aerial Applicator's licenses from the Florida Department of Agriculture and Consumer Services (FDACS) that is always available.

## **C. CALIBRATION AND MATERIALS DELIVERY STANDARDS**

CONTRACTOR shall provide the following:

- 1) Install the appropriate gate and spreader prior cleaning of the hopper.
- 2) Guarantee that at least one pilot with Public Health Pest Control and Aerial Applicator's licenses from the FDACS is always available.
- 3) Must be capable of obtaining Congested Area Flight Plan from the FAA as soon as is practicable after bid is awarded and keep DISTRICT informed of their efforts to obtain this plan.
- 4) The District is required to comply with NPDES permitting for discharge of pesticides per FAC 62-621.300(8). This permit is issued by the Florida Department of Environmental Protection. Equipment operator compliance with NPDES requirements for maintenance and calibration of equipment, reporting and record retention procedures is required of our subcontractors.

## **D. DELIVERABLES**

CONTRACTOR shall provide the DISTRICT with a copy of each aerial spray mission report and map, showing altitude, release height wind speed, release height temperature, aircraft speed (ground speed), date and time of application, amount of insecticide applied, number of acres treated, and flight path showing "spray on" areas. Reports shall be submitted within 24 hours after each application.

## **7. DISTRICT RESPONSIBILITY**



- A. DISTRICT shall be responsible for supplying the insecticide to be applied, including delivery, containment, storage and empty insecticide container disposal. District shall be responsible for delivery of the insecticide to the airport site. The DISTRICT will instruct the CONTRACTOR on application height, rate per acre, rate of application of materials and acceptable wind conditions.
- B. The materials to be applied under this Agreement shall be furnished by the DISTRICT and shall be applied as specified by the DISTRICT for the area to be treated. It is agreed and understood that the CONTRACTOR shall be thoroughly versed in all label specifications of those insecticides to be applied by aircraft and shall therefore under no circumstances knowingly violate any label specifications.

## **8. CONTRACT SPECIFICATIONS**

The following specifications have been agreed upon by the DISTRICT and the CONTRACTOR:

- A. The CONTRACTOR shall have at least one aircraft available and equipped for aerial larviciding for mosquito control each year this Agreement is valid.
- B. Weather permitting, all aerial spray events must be completed within 24 hours of submittal to the CONTRACTOR from the DISTRICT. The CONTRACTOR guarantees the availability of sufficient aircraft and pilot(s) to complete individual larvicide applications of up to 1,200 acres of mosquito habitat within one day with a larvicide specified by the DISTRICT at a rate specified by the DISTRICT within 24 hours' notice, weather permitting.
- C. The responsibility for loading the aircraft shall rest solely with the CONTRACTOR, unless the DISTRICT specifically requests in writing otherwise. Loading, pumping or lifting equipment for loading the aircraft shall be provided by the CONTRACTOR.
- D. Contractor must furnish written certification of application rate, swath width and spray height and evenness of distribution to the DISTRICT by December 1 of each year that the Agreement is in place.
  - 1) Documentation of calibration must include method(s) used, date of calibration(s), results and personnel performing the calibration.
  - 2) Calibrations must be redone when any changes are made to the system that may affect application rate or evenness of distribution.
  - 3) Results of calibration must meet the requirements of the labeling for the materials used. No applications can be made without meeting labeling requirements.
- E. CONTRACTOR must have all aircraft used to fulfill this Agreement equipped with Global Positioning System (GPS) guidance equipment.
  - 1) The GPS equipment must have the capability for differential sub-meter accuracy.

- 2) GPS must be used on every application under this Agreement to document where applications were made. This would include when the spray was on and off.
- 3) GPS equipment must have the capability of generating detailed application maps that must be submitted to the DISTRICT within 24 hours of each application event.
- 4) The GPS equipment must be able to accept mapping information supplied by the DISTRICT and be able to return data that is compatible with the DISTRICT GPS/GIS formats.

F. The DISTRICT will furnish the CONTRACTOR with acreages and mapping information for all application events. Contractor must be capable of receiving mapping data by email and by flash memory cards.

## **9. PUBLIC RECORDS**

The Contractor shall allow public access to all documents, papers, letters, or other material subject to the provisions of Section 119, Florida Statutes, and made or received by the Contractor in conjunction with this Contract. Specifically, the Contractor shall:

- A. Keep and maintain public records that ordinarily and necessarily would be required by the District in order to perform the service.
- B. Provide the public with access to public records on the same terms and conditions that the District would provide the records and at a cost that does not exceed the cost provided in state law or as otherwise provided by law.
- C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.
- D. Meet all requirements for retaining public records and transfer, at no cost, to the District all public records in possession of the contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with the information technology system of the District.
- E. **IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (772)562-2393, [IRMCD@IRMOSQUITO2.ORG](mailto:IRMCD@IRMOSQUITO2.ORG), INDIAN RIVER MOSQUITO CONTROL DISTRICT, 5655 41<sup>ST</sup> STREET, VERO BEACH, FL 32967.**

## **10. INDEMNITY**

The CONTRACTOR agrees to indemnify, and keep harmless, and defend, at District's option, the DISTRICT, its officers, employees and agents against all liability, losses, or damages, including attorney's fees and cost of defense, which the District may incur as a result of claims, demands, suits, causes of action, or proceedings of any kind arising from performance of this Agreement by the CONTRACTOR, his agents, employees, or subcontractors.

Nothing in this Agreement shall be deemed to affect the rights, privileges, and sovereign immunities of the District as set forth in Section 768.28, Florida Statutes. This paragraph shall not be construed to require Contractor to indemnify the District for its own negligence, or intentional acts of the District, its agents or employees. Each party assumes the risk of personal injury and property damage attributable to the acts or omissions of that party and its officers, employees and agents.

## **11. INSURANCE**

- A. The CONTRACTOR agrees to carry a minimum of third-party liability insurance of combined single limit, bodily injury, property damage US\$1,000,000 any one occurrence, to provide a Certificate of Insurance certifying that the CONTRACTOR will provide and maintain a policy of insurance in which the DISTRICT would be specifically named as an additional insured. The Certificate of Insurance must also state that no cancellation or decrease in coverage shall be made without giving the DISTRICT at least 30 days prior written notice.
- B. The CONTRACTOR covenants and warrants that the foregoing requirements shall be met before the award of any Agreement.
- C. The CONTRACTOR shall provide the necessary aircraft and pilot information necessary to the DISTRICT in the event that they desire to obtain additional third-party liability, airport liability, full chemical liability and pollution coverage. If the airworthiness, CONTRACTORS past experience or pilots past experience inhibits the DISTRICT from obtaining additional coverage or makes the price of additional coverage prohibitive, then the DISTRICT may cancel this Agreement at any time.

## **12. TERMINATION**

This Agreement may be terminated by either party given 30 days' notice, with or without cause.

**13. NOTICE**

CONTRACTOR at:

Thomas Summersill, Inc.  
Attn: Jeff Summersill, Vice President  
1201 Northwest Avenue L  
Belle Glade, FL 33430

and to the DISTRICT at:

Indian River Mosquito Control District  
Attn: Sherry Burroughs, Executive Director  
5655 41<sup>st</sup> Street  
Vero Beach, FL 34967

**14. BID TERMS**

The bid terms are incorporated into this Agreement and are provided as Attachment "A".

IN WITNESS WHEREOF the District has hereunto subscribed, and the Contractor has affixed his, its or their names, or name and seal of the date aforesaid.

WITNESSES:

(1) Johanna Avila  
(2) David Peery

Indian River Mosquito Control District

BY: Sherry Burroughs  
Executive Director

APPROVED:

Johanna Avila  
Chair

WITNESSES:

(1) Jeff Summersill  
(2) David Peery

Thomas Summersill, Inc.

BY: Jeff Summersill

Print Name: JEFF SUMMERSILL

Print Title: VP

ATTACHMENT "A"

**CONDITIONS APPLICABLE TO AERIAL LARVICIDING BIDS**

**INTRODUCTION** The Indian River Mosquito Control District (District) is accepting price quotes for aerial larviciding services. *This bid allows for a 3-year agreement; the duration of this agreement will be from May 1, 2021 through April 30, 2022, with a renewal option contingent on satisfactory performance for May 1, 2022 through April 30, 2023 and a second renewal option contingent on satisfactory performance for May 1, 2023 through April 30, 2024.*

1. Bids shall be submitted in sealed envelopes and must be received no later than the time and date specified on the advertisement enclosed as Page 1. Bids may be delivered or sent to:

Indian River Mosquito Control District  
5655 41<sup>st</sup> Street  
Vero Beach, Florida 32967  
Phone: 772-562-2393

2. Envelopes shall be clearly marked as "Bid to Provide Aerial Larviciding Services" and the bidder's name shall be clearly marked on the envelope.
3. The District will make every effort to inform prospective bidders of amendments or clarifications of the original bid specifications. However, the District does not guarantee to provide such amendments to all prospective bidders. IT IS THE BIDDERS RESPONSIBILITY TO CHECK WITH THE DISTRICT FOR ANY AMENDMENTS OR CLARIFICATIONS TO THE ORIGINAL BID SPECIFICATIONS PRIOR TO SUBMITTING A BID.
4. No bid shall be withdrawn for a period of thirty (30) days after the scheduled closing time for receipt of bids. The bid shall be on a firm, net delivered price basis and the contract shall have no escalator clause. The District agrees to furnish any tax exemption certificates to which it is entitled.
5. Bidder shall state in the space provided on the bidding form a guaranteed maximum delivery time (if applicable to goods or services). This guaranteed delivery time may be an important consideration in the award of the bid. The District may withdraw the award should the bidder not deliver the services within the specified maximum delivery period.
6. Bidder must include complete and detailed ordering instructions with the bid.
7. Should the service performed differ in any respect from specifications, payment shall be withheld until such time as the supplier takes necessary corrective action.
8. The bidder's qualifications must be satisfactory to the District's Board of Commissioners, and the District reserves the right to reject any and all bids, to accept at its discretion the lowest and/or best bid, to waive any or all technicalities in awarding a contract, and to re-advertise.
9. Bidders must demonstrate proof of Workers Comp insurance for all individuals working on the District project.
10. The District is required to comply with NPDES permitting for discharge of pesticides per FAC 62-621.300(8). This permit is issued by the Florida Department of Environmental Protection. Equipment operator compliance with NPDES requirements for maintenance and calibration of equipment, reporting and record retention procedures is required of our subcontractors.

**BID SPECIFICATIONS FOR AERIAL LARVICIDING SERVICES**

*[A performance bond or other evidence satisfactory to the District's Board of Commissioners of the Bidder's ability to satisfy its contractual obligations may be required.]*

**I. CALIBRATION AND MATERIALS DELIVERY STANDARDS**

A. General Standards: The bidder must guarantee (and be able to prove) the following with regard to the application of granular materials:

1. The ability to output 12/20 mesh sand at a rate of 8 to 10 pounds per acre and 10/14 mesh corn grit at 10 to 12 pounds per acre following label requirements. Specimen labels for materials typically used by the District are attached.
2. Preparation of the aircraft - prior cleaning of the hopper, installation of appropriate gate and spreader shall be the responsibility of the bidder.
3. Guarantee that at least one pilot with Public Health Pest Control and Aerial Applicator's licenses from the Florida Department of Agriculture and Consumer Services (FDACS) is available at all times. Favorable consideration will be given to those bidders that have at least two pilots with the licenses.
4. Bidders must use differential GPS equipment with sub-meter accuracy. The GPS must have the capability to generate detailed application maps.
5. Bidder must be capable of obtaining Congested Area Flight Plan from the FAA as soon as is practicable after bid is awarded. Bidder must keep the District informed of their efforts to obtain this plan.
6. The District is required to comply with NPDES permitting for discharge of pesticides per FAC 62-621.300(8). This permit is issued by the Florida Department of Environmental Protection. Equipment operator compliance with NPDES requirements for maintenance and calibration of equipment, reporting and record retention procedures is required of our subcontractors.

B. Additional standards for bids submitted on an hourly rate basis.

1. The delivery swath width of materials meeting the above specifications shall be at least 40+ feet.
2. A minimum load of 1200 pounds under all conditions is desired. Guarantee of larger loads under all conditions would constitute an important element in the award decision.

**II. RESPONSE TIME**

A. Bidder must guarantee availability of sufficient aircraft and pilots to larvicide up to 1,200+ acres within one day (weather permitting) with no more than 24 hours of notice. Past experience indicates that a total of 5+ runs will meet this requirement if loads of 2,400 pounds are applied at the rates specified above. If same-day response will usually/always be available, please indicate on the bid form.

B. Bidder must guarantee that at least one aircraft and a FDACS Public Health Pest Control licensed pilot will be available within 24 hours, regardless of the size of the payload. Bidders able to provide service with less than 24 hours will be looked on more favorably.

### III. LOADING OF INSECTICIDE

- A. Insecticide will be in granular form and typically supplied in “super sacks” filled to the capacity of the aircraft (or less). The District will transport the insecticide to a local (within 40 miles) airport or base of operations and assist in the loading of the insecticide if necessary. If bidder is not using a local airport or base of operations, bidder is responsible for picking up and loading the insecticide. Bidder is responsible for making all airport arrangements and complying with all airport regulations.
- B. Following each flight, bidder will email the District with the following information: 1) flight log files, 2) amount of material actually used, and 3) remaining amount of material in stock.
- C. A monthly physical inventory of material on the bidder’s premise or under bidder’s responsibility may be requested and must be received at the District by the 5<sup>th</sup> of the following month.

### IV. ADDITIONAL SERVICES

- A. Bidder must indicate in the appropriate place on the bid form the cost of additional services. This may include per hour charges for inspection flights; per hour charges for District commissioned calibration runs; or other services.

### V. INSURANCE

- A. The District has the right to require proof of insurance, requesting liability coverage of at least \$1,000,000. Bidders should include the District on their insurance policy as a “Named Insured”. Also, a “waiver of subrogation rights” to the District from the insurance company should be granted.
- B. The District has the right to require proof of Workers Comp insurance. All of bidder’s employees working on this project must be covered by Workers Comp.

### VI. CHARGES, DISCOUNTS, AND EQUIPMENT USE

- A. Bidder **MUST** submit a bid which provides for aircraft, pilot, application equipment and GPS unit, meeting the specifications detailed above.

### VII. OPTIONAL CONTRACT RENEWAL PERIOD

- A. In February of 2022, the successful bidder may be contacted regarding a renewal of an additional one-year period at the discretion of the District’s Board of Commissioners at which time the renewal period rates will be negotiated.





JANICE BRODA, COMMISSIONER  
MATT ERPENBECK, COMMISSIONER  
ANNA KIRKLAND, COMMISSIONER  
SHERRY BURROUGHS, EXECUTIVE DIRECTOR



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**MEMORANDUM**

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**Date:** 08/16/23

**To:** Board of Commissioners

**Thru:** Sherry Burroughs

**From:** Johanna Avril

**Subject:** **Compensation Policy Update**

With the adoption of the compensation study the compensation policy needs to be updated to reflect the step program. The updated section is shown below. Please see attached the policy chapter with corrections for the Boards review. Staff is seeking Board approval of Chapter 6 updates.

Promotions

1. An employee promoted from the general pay schedule will receive a 3% increase and placed on step in the new positions pay grade or the minimum of the new range, not to exceed the midpoint, whichever is higher.
2. An employee promoted into a supervisory role will receive a 6% increase and placed on step in the new positions pay grade or the minimum of the new range, not to exceed the midpoint, whichever is higher.



# IRMCD Employee Policy Manual

## Chapter 6 Compensation

Reviewed: 9/5/2023  
Adopted: 11/8/2022

### VI. COMPENSATION

#### A. CLASSIFICATION AND PAY PLAN

The District is committed to paying employees in accordance with the Fair Labor Standards Act (FLSA).

##### 1. Non-exempt Employees

According to FLSA, non-exempt positions are entitled to compensation for any time spent performing work. Non-exempt employees receive extra pay for overtime work at a rate one and a half times the employee's regular rate of pay each hour worked over forty hours in a work week and are entitled to other protections of the Act.

##### 2. Exempt Employees

FLSA defines exempt positions as executive, administrative, or professional. Such positions are "exempt" from the overtime compensation requirements of the Act. Exempt employees are paid a salary that compensates for the job to be done, regardless of the number of hours worked.

Exempt employees should immediately contact the Payroll Specialist if they feel that their salary has been subject to improper deductions. If an improper deduction has been made, the employee will be reimbursed on the next regular payday.

#### B. PAY PLAN

The District's pay plan is based on similar governmental agencies around the state and includes job descriptions with their associated salary ranges. The pay plan is designed to provide the opportunity for yearly raises within the pay range for the established position title, based on Board approval. Once an employee has reached the top of the pay range for their job title, they are considered "topped out". Employees in a topped-out status will be eligible for cost-of-living increases. If the Board approves a pay increase for staff, topped-out employees will be eligible for a one-time 1.5% payment increase in October.

#### C. ON CALL

An "on-call" assignment shall exist where the employee has been instructed by the appropriate manager to remain available to work during an off-duty period. The employee must be available to return to the work location on short notice to perform assigned duties. If an employee is called back to the work location to perform assigned duties, the employee shall be credited for actual time worked or a minimum of two hours whichever is greater.

#### D. SCHEDULED WORK DURING NON-BUSINESS HOURS

When an employee has been scheduled to work after normal business hours, the employee shall

be credited for actual time worked.

**E. OVERTIME WORK AND COMPENSATION**

1. For non-exempt employees, the District shall pay overtime at the rate one and a half times the employee's regular rate of pay for all hours worked in excess of 40 hours in a work week.
2. Non-worked hours, such as annual, medical, personal, will not be considered as hours worked for overtime calculation. Regardless of the amount of leave originally approved, the employee will only be charged with, or granted, the amount of leave necessary to bring the employee to a 40-hour work week.
3. The workweek begins on Saturday.
4. An employee's supervisor must authorize any overtime work.

**F. COMPENSATORY TIME**

1. Exempt personnel cannot accrue compensatory time.
2. In lieu of overtime payments, an employee in a non-exempt position may waive cash payment for compensatory time. If such election is made by the employee, all such overtime hours shall be processed as compensatory time as follows.
3. At the end of the work week, all overtime hours will be credited to the employee as compensatory leave credits at the rate of one and one-half hours for each hour of overtime worked.
4. The employee may be credited with up to 120 hours of overtime compensatory leave (80 hours of overtime worked).
5. Upon reaching the 120-hours limit of overtime compensatory leave, employees must either receive cash for additional hours of overtime worked or use accrued overtime compensatory leave before receiving further overtime compensatory leave credits.
6. An employee who has accrued compensatory time and requests use of the time must be permitted to use the time off within a "reasonable period" after making the request. Supervisors may deny the request if the use of compensatory time will "unduly disrupt" the department's operations. Supervisors can require an employee to take compensatory time off to manage the accrual limitation.
7. All claimed comp time must be submitted to the District within the pay period it is accrued, and all claimed compensatory time must be approved by the Executive Director or designee.
8. Compensatory time is accrued on a one and one-half hour accumulated for one hour worked basis.

**G. PAYCHECK DEDUCTIONS**

1. Non-exempt employees are subject to deductions for absences on an hourly basis.
2. Exempt employees are subject to deductions from their salary for any week in which they perform no work; for personal absences of a day or more; for penalties imposed in good faith for infractions of safety rules of major significance; and for unpaid disciplinary suspensions of one or more full days imposed in good faith for workplace conduct rule infractions including such things as harassment, violence, drug or alcohol violations, or violations of state or federal laws. Absences from work because of sickness

or disability will be charged to the employee's sick leave or vacation accrual. If an exempt employee has not yet qualified for sick leave or vacation or has exhausted his/her allowance, deductions will be made in full day increments from the employee's salary.

#### H. JURY DUTY

An employee who is summoned as a member of a jury panel shall be granted leave with pay for all hours required for such duty, not to exceed the number of hours in the employee's normal work duty. However, if the jury duty does not require absence for the entire workday, the employee shall return to duty immediately upon release by the court. A copy of the jury duty notice must be submitted to the employee's supervisor.

#### I. PROMOTIONS

1. An employee promoted from the general pay schedule ~~one pay grade~~ will receive a ~~5%~~ 3% increase and placed on step in the new positions pay grade or the minimum of the new range, not to exceed the midpoint, whichever is higher.
2. An employee promoted into a supervisory role ~~two or more pay ranges~~ will receive a ~~10%~~ 6% increase and placed on step in the new positions pay grade or the minimum of the new range, not to exceed the midpoint, whichever is higher.

#### J. TRAVEL AND TRAINING

##### 1. Approval

The District encourages regular, full-time employees to attend industry related meetings and training opportunities when available. If employees wish to attend such meetings or training events, said individuals must first obtain approval from their immediate supervisor and the Executive Director. After travel is approved, the individual should coordinate their travel arrangements with the Administrative team.

##### 2. Non-routine Travel

When an eligible employee is invited to be a guest speaker or presenter representing IRMCD for non-routine travel, they must present the invitation request at least 30 days prior to the departure date to their immediate supervisor and the Executive Director for approval. The Executive Director will then present the invitation to the Board of Commissioners for final approval. After travel is approved, the individual should coordinate their travel arrangements with the Administrative team. For the purpose of this policy non-routine travel is defined as non-budgeted out of state or foreign travel. An eligible employee is defined as an employee covered under the executive travel insurance policy.

##### 3. Expenses

The District will cover travel-related expenses such as meeting registration, lodging, airfare, tolls, and parking fees, if they are necessary to meet the objectives of the trip and are approved by the Executive Director prior to travel.

**4. Scheduling**

The Administrative team will be responsible for scheduling and managing registration, hotel accommodation and other travel-related expenses, as necessary. The employee or elected official is expected to keep expenses within reasonable limits. All travel must be approved by the Executive Director or the Board.

**5. Compensation**

- a) When a non-exempt employee attends meetings or training courses approved by their supervisor, they will be paid their normal wages for that day. If the training extends past anormal 8-hour day, the additional time will be calculated as either overtime or compensatory time.
- b) When an exempt employee attends meetings or training courses approved by their supervisor, they will be paid their normal wages. If the meeting schedule falls outside of anormal, Monday-Friday work week they may request to shift their schedule.

**6. Travel Reimbursement**

- a) A **Travel Reimbursement Form** will be required to be submitted by Employees and Commissioners along with the receipts for lodging, airfare, and other approved travel related expenses (except for meals) to the Fiscal Coordinator **within 14 days of completion of travel**. The District will reimburse approved travel expenses, such as mileage, meals, and lodging, in accordance with Florida Statute 112.061 expenses, if they were necessary to meet the objectives of the trip.
- b) If meals are included in the meeting/program agenda, they will not qualify for per diem. Meal per diem is provided for travel days when they meet the following criteria:
  - (1) Breakfast—when travel begins before 6 a.m. and extends beyond 8 a.m.
  - (2) Lunch—when travel begins before 12 noon and extends beyond 2 p.m.
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**K. HOLIDAY PAY**

Employees shall be paid their regular pay for official holidays, provided they are in active pay status preceding and following the holiday. Active pay status is defined as hours worked, hours on annual leave, hours on holiday leave and hours on paid sick leave.

**L. DIRECT DEPOSIT**

1. Employees are encouraged to use direct deposit and can request their check be deposited in more than one account.
2. The employee may submit a voided check or bank deposit slip with the

bank's routing number to the Payroll Specialist to initiate direct deposit. It is the responsibility of the employee to remember to notify payroll if there are any changes to the financial institution where the employee's check is sent.

3. Reimbursements of travel, uniform, or miscellaneous items will default to direct deposit, unless otherwise specified.

JANICE BRODA, COMMISSIONER  
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**MEMORANDUM**

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**Thru:** Sherry Burroughs

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1. Employees are encouraged to use direct deposit and can request their check be deposited in more than one account.
2. The employee may submit a voided check or bank deposit slip with the

bank's routing number to the Payroll Specialist to initiate direct deposit. It is the responsibility of the employee to remember to notify payroll if there are any changes to the financial institution where the employee's check is sent.

3. Reimbursements of travel, uniform, or miscellaneous items will default to direct deposit, unless otherwise specified.



**SAMPLE PLAN DOCUMENT  
SECTION 125  
FLEXIBLE BENEFIT PLAN**

*The attached plan document and adoption agreement are being provided for illustrative purposes only. Because of differences in facts, circumstances, and the laws of the various states, interested parties should consult their own attorneys. This document is intended as a guide only, for use by local counsel.*

**SECTION 125 FLEXIBLE BENEFIT PLAN  
ADOPTION AGREEMENT**

*The undersigned Employer hereby adopts the Section 125 Flexible Benefit Plan for those Employees who shall qualify as Participants hereunder. The Employer hereby selects the following Plan specifications:*

**A. EMPLOYER INFORMATION**

<b>Name of Employer:</b>	INDIAN RIVER MOSQUITO CONTROL DISTRICT
<b>Address:</b>	5655 41ST ST VERO BEACH, FL 32967
<b>Employer Identification Number:</b>	59-6001309
<b>Nature of Business:</b>	MUNICIPALITY
<b>Name of Plan:</b>	INDIAN RIVER MOSQUITO CONTROL DISTRICT Flexible Benefit Plan
<b>Plan Number:</b>	501 125/Flex

**B. EFFECTIVE DATE**

<b>Original effective date of the Plan:</b>	October 1, 2012
<b>If Amendment to existing plan, effective date of amendment:</b>	October 1; 2023

**C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION**

Eligibility requirements for each component plan under this Section 125 document will be applicable and, if different, will be listed in Item F.

<b>Length of Service:</b>	First of the month following 60 days.
<b>Retiree Wording:</b>	N/A
<b>Minimum Hours:</b>	All employees with 30 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
<b>Age:</b>	Minimum age of 0.0 years.

**D. PLAN YEAR**

The current plan year will begin on October 1, 2023 and end on September 30, 2024. Each subsequent plan year will begin on October 1 and end on September 30.

**E. EMPLOYER CONTRIBUTIONS**

**Non-Elective Contributions:**

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will not be paid to the Participant as taxable cash.

Plan 1 Employee only \$891.49  
Employee/Spouse \$1,916.68  
Employee/Child(ren) \$1,649.26  
Employee/Family \$2,674.46.

Employer pays 80% of employee only premium.

Plan 3 Employee only \$820.08  
Employee/Spouse \$1,763.20  
Employee/Child(ren) \$1,517.17  
Employee/Family \$2,460.27.

Employer pays 100% of employee only premium.

Delta Dental DPPO employee only \$34.99  
Employee/Spouse \$69.90  
Employee/Child(ren) \$74.30  
Employee/Family \$114.47

United Healthcare Vision:  
Employee \$6.55  
Employee/Spouse \$12.09  
Employee/Child(ren) \$12.29  
Employee/Family \$22.03

**Elective Contributions  
(Salary Reduction):**

The maximum amount available to each Participant for the purchase of elected benefits through salary reduction will be:

\$8000.00 per plan year.



Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

F. **AVAILABLE BENEFITS:** Each of the following components should be considered a plan that comprises this Plan.

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)  
**American Fidelity Assurance Company Accident Only Plan, Hospital GAP & Group Hospital Indemnity | Florida Municipal Insurance Trust/ United Healthcare |**  
**Eligibility Requirements for Participation, if different than Item C.**
2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)  
  
**N/A**  
**Eligibility Requirements for Participation, if different than Item C.**
3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)  
  
**American Fidelity Assurance Company C-11 and subsequent policies |**  
**Eligibility Requirements for Participation, if different than Item C.**
4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)  
  
**Delta Dental DPPO - Employee pays 100% | Spectra Employee pays 100% |**  
**Eligibility Requirements for Participation, if different than Item C.**
5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

**Principal |**

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, may not exceed \$50,000.

~~Eligibility Requirements for Participation, if different than Item C.~~

6. **Dependent Care Assistance Plan** -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set forth in Section IX of the Plan Document and described below:

Minimum Contribution - **\$100.00** per Plan Year

Maximum Contribution - **\$5000.00** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

7. **Medical Expense Reimbursement Plan** (a.k.a. Healthcare Flexible Spending Account) -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - **\$200.00** per Plan Year or a Prorated Amount for a Short Plan Year.

Maximum Coverage - **\$3050.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: N/A

**Grace Period:** The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan **are not** elected.

**Carryover:** The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan **are** elected.

Carryover Maximum: **\$610** per Plan Year.

**HEART Act:** The provisions in Section 8.08 of the Plan to permit the Qualified Reservist Distribution of the Heroes Earnings Assistance and Relief Tax Act (HEART) **are not** elected.

Eligibility Requirements for Participation, if different than Item C.

8. **Health Savings Accounts** – The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee – N/A

Maximum Contribution – N/A

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to expenses for:

N/A

Eligibility Requirements for Participation, if different than Item C.

- a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).
  - b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a \$0.00 balance on the last day of the plan year).
  - c. An Employee's eligibility for the Health Savings Account shall be determined monthly.
9. **Temporary COVID Relief Amendment**—The Plan permits the following Changes in accordance with Section XIV of the Plan, and as selected by the Employer.

**The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended),**

and the laws of the State of Florida. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

~~This Plan is hereby adopted~~ 09/05/2023

**INDIAN RIVER MOSQUITO CONTROL DISTRICT -**  
(Name of Employer)

Signed By: \_\_\_\_\_

Title: \_\_\_\_\_

**APPENDIX A**

**Related Employers that have adopted this Plan**

Name(s):  
N/A

**THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII**  
PD - 1122 SW Document ID # 159762MCP #64213 Effective Date:10/01/2023 8/22/23 11:48 AM

## SECTION 125 FLEXIBLE BENEFIT PLAN

### SECTION I

#### PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

### SECTION II

#### DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

- 2.01                    **Administrator** The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).
- 2.02                    **Beneficiary** Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death.
- 2.02a                   **Carryover** The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) an amount up to \$610, as indexed for inflation, paralleling the indexing applicable to the limit on salary reduction contributions under Code Section 125(i) of the Code, except that in no event may the Carryover be less than five dollars (\$5).
- 2.03                    **Code** Internal Revenue Code of 1986, as amended.
- 2.04                    **Dependent** Any of the following:
- (a)     **Tax Dependent:** A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2), and

(d)(1)(B) thereof, and (ii) includes any child of the Participant to whom Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

- 2.05                    **Effective Date**                    The effective date of this Plan as shown in Item B of the Adoption Agreement.
- 2.06                    **Elective Contribution**                    The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

- 2.07 **Eligible Employee** Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.
- 2.08 **Employee** Any person employed by the Employer on or after the Effective Date.
- 2.09 **Employer** The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
- 2.10 **Employer Contributions** Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.
- 2.11 **Entry Date** The date that an Employee is eligible to participate in the Plan.
- 2.12 **ERISA** The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).
- 2.13 **Fiduciary** The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
- 2.14 **Health Savings Account** A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
- 2.15 **HSA Trustee** The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.
- 2.16 **Highly Compensated** Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.
- 2.17 **High Deductible Health Plan** A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).
- 2.18 **HIPAA** The Health Insurance Portability and Accountability Act of 1996, as amended.





Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

3.02 **ENROLLMENT:** An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

3.03 **TERMINATION OF PARTICIPATION:** A Participant shall continue to participate in the Plan until the earlier of the following dates:

- a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
- b. The date the Participant ceases to work for the Employer as an eligible Employee; or
- c. The date of termination of the Plan; or
- d. The first date a Participant fails to pay required contributions while on a leave of absence.

3.04 **SEPARATION FROM SERVICE:** The existing elections of an Employee who separates from the employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

3.05 **QUALIFYING LEAVE UNDER FAMILY LEAVE ACT:** Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

## SECTION IV

## CONTRIBUTIONS

4.01 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.02 IRREVOCABILITY OF ELECTIONS: A Participant may file a written election form with the Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) Change in Status. A Participant may change or revoke his election under the Plan upon the occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

- (1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
- (2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
- (3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
- (4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
- (5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the

coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

- (c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.
- (d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.
- (e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.
- (f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.
- (g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.
- (h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
  - (i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change

in that Participant's status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and

- (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.
- (i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) The Participant is eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
  - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.
- (j) Cancellation due to related individuals' enrollment in a Qualified Health Plan. For elections effective on or after January 1, 2023, a participant may cancel an election of family coverage under a group health plan (as that term is defined in Code Section 9832(a)), except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) One or more related individuals are eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or one or more already-covered related individuals seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
  - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the related individual or related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day

immediately following the last day of the original coverage that is cancelled. If the employee does not enroll in a Qualified Health Plan through an Exchange as set forth in Notice 2014-55, the employee must elect self-only coverage (or family coverage including one or more already-covered related individuals) under the group health plan.

Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.03 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

- (a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.
- (b) Significant curtailment of coverage.
  - (i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.
  - (ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.
- (c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.
- (d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.
- (e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may

prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

- 4.04 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.
- 4.05 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.
- 4.06 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.
- 4.07 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

## SECTION V

### GROUP MEDICAL INSURANCE BENEFIT PLAN

- 5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.
- 5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.
- 5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.
- 5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.
- 5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

## SECTION VI

### DISABILITY INCOME BENEFIT PLAN

- 6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.
- 6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.
- 6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

- 6.04 **TERMS, CONDITIONS AND LIMITATIONS:** The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 6.05 **SECTION 104 AND 106 PLAN:** It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 6.06 **CONTRIBUTIONS:** Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

## **SECTION VII**

### **GROUP AND INDIVIDUAL LIFE INSURANCE PLAN**

- 7.01 **PURPOSE:** This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.
- 7.02 **ELIGIBILITY:** Eligibility will be as required in Item F(5) of the Adoption Agreement.
- 7.03 **DESCRIPTION OF BENEFITS:** The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.
- 7.04 **TERMS, CONDITIONS, AND LIMITATIONS:** The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.
- 7.05 **SECTION 79 PLAN:** It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 7.06 **CONTRIBUTIONS:** Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

## **SECTION VIII**

### **MEDICAL EXPENSE REIMBURSEMENT PLAN**

- 8.01 **PURPOSE:** The Medical Expense Reimbursement Plan is designed to provide for reimbursement of Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.
- 8.02 **ELIGIBILITY:** The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.



### 8.03 TERMS, CONDITIONS, AND LIMITATIONS:

- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an ongoing basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
- b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.
- c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.
- e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.
- f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ("COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the

date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

- g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.
- h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.
- i. Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).
- j. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.
- k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:
- the date that is one year after the first day of the medically necessary leave of absence; or
  - the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, "medically necessary leave of absence" means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to

apply. The physician's certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

#### 8.04 ELIGIBLE MEDICAL EXPENSES:

- a. Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan.
- b. Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant's Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.
- c. Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).
- d. Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

8.05 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards ("Debit Cards") for reimbursement of Eligible Medical Expenses under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply.

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
  - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
  - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.
- 
- c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:
- (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.
  - (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.
  - (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.
  - (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.
  - (v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.
- d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.06 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15<sup>th</sup> day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.

8.07 CARRYOVER: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply.

Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

- 8.08 **QUALIFIED RESERVIST DISTRIBUTIONS:** Notwithstanding anything in the Plan to the contrary, an individual who, by reason of being a member of a reserve component (as defined in 37 U.S.C. § 101), is ordered or called to active duty for a period in excess of 179 days or for an indefinite period may elect to receive a distribution of all or a portion of the unused Elective Contributions in his or her Account relating to the Medical Expense Reimbursement Plan if the distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could otherwise be made under the Plan for the Plan Year that includes the date of such order or call. If the distribution is for the entire amount of unused Elective Contributions available in the Medical Expense Reimbursement Plan, then no additional reimbursement requests will be processed for the remainder of the Plan Year.

## SECTION IX

### DEPENDENT CARE REIMBURSEMENT PLAN

- 9.01 **PURPOSE:** The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.
- 9.02 **ELIGIBILITY:** The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.
- 9.03 **TERMS, CONDITIONS, AND LIMITATIONS:**
- a. **Accounts.** The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
  - b. **Maximum Benefit.** The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

- c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.
- e. Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.
- f. Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

#### 9.04 DEFINITIONS:

- a. "Dependent" (for purposes of this Section IX) means any individual who is:
  - (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or
  - (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.

- b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:
- (i) provides care for more than six individuals (other than individuals who reside at the facility);
  - (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
  - (iii) satisfies all applicable laws and regulations of a state or unit of local government.
- c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:
- (i) incurred for the care of a Dependent of the Participant or for related household services;
  - (ii) paid or payable to a Dependent Care Service Provider; and
  - (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.
- "Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.
- d. "Dependent Care Service Provider" (for purposes of this Section IX) means:
- (i) a Dependent Care Center, or
  - (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

## SECTION X

### HEALTH SAVINGS ACCOUNTS

- 10.01 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.
- 10.02 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.
- 10.03 TERMS, CONDITIONS AND LIMITATION:
- a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.

- b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

~~10.04~~ RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not "employee welfare benefit plans" for purposes of Title I of ERISA.

## SECTION XI

### AMENDMENT AND TERMINATION

- 11.01 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependent otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.
- 11.02 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

## SECTION XII

### ADMINISTRATION

- 12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.
- 12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.
- 12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:



- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
- b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
- c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.

12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.

12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.

12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.

12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.
- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable to claims under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to ERISA.

- a. Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;
  2. reference to the specific Plan provision on which the denial is issued;
  3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
  4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.
- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

- c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,
2. The specific Plan provision(s) on which the decision is based,
3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
5. A statement of the Participant's right to bring suit under ERISA § 502(a).

12.11 **PAYMENT TO REPRESENTATIVE:** In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 **PROTECTED HEALTH INFORMATION.** The provisions of this Section will apply only to those portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;

- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

For purposes of this Section, "PHI" is "Protected Health Information" as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of "Protected Health Information" in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

### SECTION XIII

#### MISCELLANEOUS PROVISIONS

- 13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.
- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.

13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.

13.07 CONSTRUCTION:

- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
- b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.

13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

## SECTION XIV

### TEMPORARY COVID RELIEF AMENDMENT

- 14.01 **PURPOSE:** In accordance with changes permitted under The Coronavirus Aid, Relief, and Economic Security Act, 2020, IRS Notice 2020-29, The Consolidated Appropriations Act, 2021, and IRS Notice 2021-15, Employer selected modifications to Plan language and procedures consistent with the following Plan options, as applicable. Notwithstanding any provision of the Plan to the contrary, as elected by the Employer in Item F of the Adoption Agreement, the Plan is hereby amended to adopt the following:
- a. **Extended Claims Period:** For unused amounts remaining in a Medical Expense Reimbursement Plan or a Dependent Care Reimbursement Plan under the Section 125 Plan as of the end of a grace period or plan year ending in 2020, the Participants may apply those unused amounts to pay or reimburse medical care expenses or dependent care expenses, respectively, incurred through December 31, 2020.
  - b. **Mid-Year Election Changes:** Each Participant who is eligible to make salary reduction contributions under the Plan may make prospective election changes (including an initial election) during calendar year 2020 regarding Group Medical Insurance, a Medical Expense Reimbursement Plan, or a Dependent Care Reimbursement Plan, regardless of whether the basis for the election change satisfies the criteria set forth in regular election change rules.
  - c. **Mid-Year Election Changes for Medical Expense Reimbursement Plan:** For plan years ending in 2021, Participants may modify their Medical Expense Reimbursement Plan elections on a prospective basis at any time during the year. No qualifying event is required.
  - d. **Mid-Year Election Changes for Dependent Care Reimbursement Plan:** For plan years ending in 2021, Participants may modify their Dependent Care Reimbursement Plan elections on a prospective basis at any time during the year. No qualifying event is required.
  - e. **Extended Grace Period:** For plan years ending in 2020 and/or 2021, the grace period for Medical Expense Reimbursement Plan and/or Dependent Care Reimbursement Plan is extended to 12 months.
  - f. **Unlimited Carryover for Medical Expense Reimbursement Plan:** All unused funds in the Medical Expense Reimbursement Plan may be carried over to 2021 (from plan year 2020) and/or 2022 (from plan year 2021). There is no carryover maximum.
  - g. **Dependent Care Reimbursement Plan Age Increase:** For Participants enrolled in the Dependent Care Reimbursement Plan for the 2020 Plan Year, the maximum age for children is extended from age 12 to age 13 when paying or reimbursing dependent care expenses incurred during the 2020 Plan Year. Additionally, amounts remaining at the end of the run-out period for the 2020 Plan Year shall be available to pay or reimburse otherwise-eligible dependent care expenses incurred during the 2021 Plan Year for a child who attained age 13 during the 2020 Plan Year (until the child turns age 14) or for another child who turns age 13 during the 2021 Plan Year.
  - h. **Reimbursement for Non-Active Participants:** Participants who cease participation in a Medical Expense Reimbursement Plan during 2020 or 2021 (for example, due to termination of employment) may continue to receive reimbursements from unused balances through the end of the plan year in which such participation ceased (including any grace period).
  - i. **Dependent Care Reimbursement Plan Maximum Increase:** For the 2021 calendar year only, Dependent Care Reimbursement Plan maximums may be increased to \$10,500 per family (\$5,250 for married individuals filing a joint return).







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## MEMORANDUM

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Date: September 5, 2023

To: Board of Commissioners

From: Sherry Burroughs & Lisa Ridley

**Subject: Proposed 2024 Meeting Dates**

The following is the proposed schedule for the 2024 Board meeting dates. Once the Board approves the dates, the schedule will be advertised in accordance with §189.417, Fla. Stat. (2011).

Month	Date	Notes
January	9 <sup>th</sup>	OPEB Meeting & Regular Meeting
February	13 <sup>th</sup>	
March	12 <sup>th</sup>	
April	9 <sup>th</sup>	
May	14 <sup>th</sup>	
June	4 <sup>th</sup>	OPEB Meeting & Regular Meeting
July	9 <sup>th</sup>	Preliminary Budget for FDACS
August	13 <sup>th</sup>	
September	10 <sup>th</sup>	OPEB Meeting & Regular Meeting
October	8 <sup>th</sup>	
November	12 <sup>th</sup>	
December	10 <sup>th</sup>	

*January 9-11<sup>th</sup> FMCA Fly-in*  
*June 10-13<sup>th</sup> FASD Annual Conference*  
*November FMCA Annual Conference*



JANICE BRODA, COMMISSIONER  
MATT ERPENBECK, COMMISSIONER  
ANNA KIRKLAND, COMMISSIONER  
SHERRY BURROUGHS, EXECUTIVE DIRECTOR



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## MEMORANDUM

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**Date:** September 5, 2023

**To:** Commissioners

**From:** Sherry Burroughs, Executive Director / Lisa Ridley, Finance Director

**Subject:** **Local Budget Amendment #3 and Resolution 2023-003, State Budget Amendment #2 and Resolution 2023-004**

A local budget amendment is required to cover the IT GAP Assessment, Penetration, and Vulnerability Scan expended under account 41 Communications. The decrease to cover this expenditure will be from account 52.1 Gasoline/Oil/Lube. The budget excess in this account is due to high rainfall amounts resulting in a reduction of utility costs for pump operations.

The state budget amendment is required to recognize revenue for surplus equipment sales. The income will be expensed under account 52.2 Chemicals.



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

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

**ARTHROPOD CONTROL BUDGET AMENDMENT**

WILTON SIMPSON  
COMMISSIONER

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

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

Amendment No. 3

Fiscal Year: 2022-2023

Date: 9/5/2023

Amending: Local Funds X State Funds    (Check appropriate fund account to be amended. Use a separate form for each fund). The

Board of Commissioners for Indian River Mosquito Cont District hereby submits to the Department of Agriculture and Consumer Services, for its consideration and approval, the following amendment for the current fiscal year as follows:

**ESTIMATED RECEIPTS**

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

Total Available Cash and Receipts	Reserves	Present Budget	Increase Request	Decrease Request	Revised Budget
\$ 8,827,571.55	\$ 1,029,000.00	\$ 8,827,571.55	\$ 2,600.00	\$ 2,600.00	\$ 8,827,571.55

NAME SOURCE OF INCREASE: (Explain Decrease) Increase acct 41 to cover IT Gap assesment, decrease acct 52.1 reduction pump operation

**BUDGETED RECEIPTS**

ACCT NO	Description	Present Budget	Increase Request	Decrease Request	Revised Budget
311	Ad Valorem (Current/Delinquent)	\$ 5,543,598.00	\$ -	\$ -	\$ 5,543,598.00
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
361	Interest Earnings	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00
364	Equipment and/or Other Sales	\$ -	\$ -	\$ -	\$ -
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ -	\$ -	\$ -
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		\$ 5,552,598.00	\$ -	\$ -	\$ 5,552,598.00
<b>Beginning Fund Balance</b>		\$ 3,274,973.55	\$ -	\$ -	\$ 3,274,973.55
<b>Total Budgetary Receipts &amp; Balances</b>		\$ 8,827,571.55	\$ -	\$ -	\$ 8,827,571.55

**BUDGETED EXPENDITURES**

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

ACCT NO	Uniform Accounting System Transaction	Present Budget	Increase Request	Decrease Request	Revised Budget
10	Personal Services	\$ 2,246,110.08	\$ -	\$ -	\$ 2,246,110.08
20	Personal Services Benefits	\$ 1,130,825.31	\$ -	\$ -	\$ 1,130,825.31
30	Operating Expense	\$ 1,257,715.00	\$ -	\$ -	\$ 1,257,715.00
40	Travel & Per Diem	\$ 39,330.00	\$ -	\$ -	\$ 39,330.00
41	Communication Services	\$ 28,000.00	\$ 2,600.00	\$ -	\$ 30,600.00
42	Freight Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
43	Utility Service	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
44	Rentals & Leases	\$ 15,669.00	\$ -	\$ -	\$ 15,669.00
45	Insurance	\$ 83,000.00	\$ -	\$ -	\$ 83,000.00
46	Repairs & Maintenance	\$ 380,785.50	\$ -	\$ -	\$ 380,785.50
47	Printing and Binding	\$ 400.00	\$ -	\$ -	\$ 400.00
48	Promotional Activities	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
49	Other Charges	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00
51	Office Supplies	\$ 93,340.00	\$ -	\$ -	\$ 93,340.00
52.1	Gasoline/Oil/Lube	\$ 128,250.00	\$ -	\$ 2,600.00	\$ 125,650.00
52.2	Chemicals	\$ 1,101,208.61	\$ -	\$ -	\$ 1,101,208.61
52.3	Protective Clothing	\$ 5,500.00	\$ -	\$ -	\$ 5,500.00
52.4	Misc. Supplies	\$ 58,685.00	\$ -	\$ -	\$ 58,685.00
52.5	Tools & Implements	\$ 4,200.00	\$ -	\$ -	\$ 4,200.00
54	Publications & Dues	\$ 22,500.00	\$ -	\$ -	\$ 22,500.00
55	Training	\$ 23,900.00	\$ -	\$ -	\$ 23,900.00
60	Capital Outlay	\$ 476,510.00	\$ -	\$ -	\$ 476,510.00
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 669,143.05	\$ -	\$ -	\$ 669,143.05
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGET AND CHARGES</b>		\$ 7,798,571.55	\$ 2,600.00	\$ 2,600.00	\$ 7,798,571.55
0.001	Reserves - Future Capital Outlay	\$ 600,000.00	\$ -	\$ -	\$ 600,000.00
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ 360,000.00	\$ -	\$ -	\$ 360,000.00
0.004	Reserves - Sick and Annual Leave	\$ 69,000.00	\$ -	\$ -	\$ 69,000.00
<b>TOTAL RESERVES</b>		\$ 1,029,000.00	\$ -	\$ -	\$ 1,029,000.00
<b>TOTAL BUDGETARY EXPENDITURES and BALANCES</b>		\$ 8,827,571.55	\$ 2,600.00	\$ 2,600.00	\$ 8,827,571.55
<b>ENDING FUND BALANCE</b>		\$ -	\$ (2,600.00)	\$ (2,600.00)	\$ -

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

DATE \_\_\_\_\_

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

DATE \_\_\_\_\_

**Resolution Number 2023-003**

A RESOLUTION OF THE INDIAN RIVER MOSQUITO CONTROL DISTRICT OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE LOCAL BUDGET FOR FISCAL YEAR 2022-2023.

**WHEREAS**, certain appropriation and expenditure amendments to the adopted Fiscal Year 2022-2023 Local Budget are to be made by resolution pursuant to section 189.418(6)(c), Florida Statutes; and

**WHEREAS**, the Board of Commissioners of Indian River Mosquito Control District of Indian River County, Florida, desires to amend the fiscal year 2022-2023 local budget, as more specifically set forth in Attachment "H" attached hereto and by this reference made a part hereof,

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Indian River Mosquito Control District of Indian River County, Florida, that the Fiscal Year 2022-2023 Local Budget be and hereby is amended as set forth in Attachment "H" upon adoption of this Resolution

**DULY ADOPTED** at a public hearing this 5th Day of September 2023.

Time Adopted \_\_\_\_\_ AM

\_\_\_\_\_  
(Indian River Mosquito Control District of Indian River County)  
Chairman

**ATTEST:**

\_\_\_\_\_

\_\_\_\_\_



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

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

**ARTHROPOD CONTROL BUDGET AMENDMENT**

WILTON SIMPSON  
COMMISSIONER

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

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

Amendment No. 2

Fiscal Year: 2022-2023

Date: 9/5/2023

Amending: Local Funds      State Funds X (Check appropriate fund account to be amended. Use a separate form for each fund). The

Board of Commissioners for Indian River Mosquito Con District hereby submits to the Department of Agriculture and Consumer Services, for its consideration and approval, the following amendment for the current fiscal year as follows:

**ESTIMATED RECEIPTS**

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

Total Available Cash and Receipts	Reserves	Present Budget	Increase Request	Decrease Request	Revised Budget
\$ 3,787.79	\$ -	\$ 3,787.79	\$ 18,986.61	\$ 18.81	\$ 22,755.59

NAME SOURCE OF INCREASE: (Explain Decrease) Increase revenue for equipment sales, decrease interest earnings.

**BUDGETED RECEIPTS**

ACCT NO	Description	Present Budget	Increase Request	Decrease Request	Revised Budget
311	Ad Valorem (Current/Delinquent)	\$ -	\$ -	\$ -	\$ -
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ -	\$ -	\$ -	\$ -
361	Interest Earnings	\$ 25.00	\$ -	\$ 18.81	\$ 6.19
364	Equipment and/or Other Sales	\$ 3,000.00	\$ 18,986.61	\$ -	\$ 21,986.61
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ -	\$ -	\$ -
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		\$ 3,025.00	\$ 18,986.61	\$ 18.81	\$ 21,992.80
Beginning Fund Balance		\$ 762.79	\$ -	\$ -	\$ 762.79
<b>Total Budgetary Receipts &amp; Balances</b>		\$ 3,787.79	\$ 18,986.61	\$ 18.81	\$ 22,755.59

**BUDGETED EXPENDITURES**

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

ACCT NO	Uniform Accounting System Transaction	Present Budget	Increase Request	Decrease Request	Revised Budget
10	Personal Services	\$ -	\$ -	\$ -	\$ -
20	Personal Services Benefits	\$ -	\$ -	\$ -	\$ -
30	Operating Expense	\$ -	\$ -	\$ -	\$ -
40	Travel & Per Diem	\$ -	\$ -	\$ -	\$ -
41	Communication Services	\$ -	\$ -	\$ -	\$ -
42	Freight Services	\$ -	\$ -	\$ -	\$ -
43	Utility Service	\$ -	\$ -	\$ -	\$ -
44	Rentals & Leases	\$ -	\$ -	\$ -	\$ -
45	Insurance	\$ -	\$ -	\$ -	\$ -
46	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
47	Printing and Binding	\$ -	\$ -	\$ -	\$ -
48	Promotional Activities	\$ -	\$ -	\$ -	\$ -
49	Other Charges	\$ -	\$ -	\$ -	\$ -
51	Office Supplies	\$ -	\$ -	\$ -	\$ -
52.1	Gasoline/Oil/Lube	\$ -	\$ -	\$ -	\$ -
52.2	Chemicals	\$ 3,787.79	\$ 18,986.61	\$ 18.81	\$ 22,755.59
52.3	Protective Clothing	\$ -	\$ -	\$ -	\$ -
52.4	Misc. Supplies	\$ -	\$ -	\$ -	\$ -
52.5	Tools & Implements	\$ -	\$ -	\$ -	\$ -
54	Publications & Dues	\$ -	\$ -	\$ -	\$ -
55	Training	\$ -	\$ -	\$ -	\$ -
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ -	\$ -	\$ -	\$ -
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGET AND CHARGES</b>		\$ 3,787.79	\$ 18,986.61	\$ 18.81	\$ 22,755.59
0.001	Reserves - Future Capital Outlay	\$ -	\$ -	\$ -	\$ -
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ -	\$ -	\$ -	\$ -
0.004	Reserves - Sick and Annual Leave	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RESERVES</b>		\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGETARY EXPENDITURES and BALANCES</b>		\$ 3,787.79	\$ 18,986.61	\$ 18.81	\$ 22,755.59
<b>ENDING FUND BALANCE</b>		\$ -	\$ -	\$ -	\$ -

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

DATE \_\_\_\_\_

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

DATE \_\_\_\_\_

**Resolution Number 2023-004**

A RESOLUTION OF THE INDIAN RIVER MOSQUITO CONTROL DISTRICT OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE STATE BUDGET FOR FISCAL YEAR 2022-2023.

**WHEREAS**, certain appropriation and expenditure amendments to the adopted Fiscal Year 2022-2023 State Budget are to be made by resolution pursuant to section 189.418(6)(c), Florida Statutes; and

**WHEREAS**, the Board of Commissioners of Indian River Mosquito Control District of Indian River County, Florida, desires to amend the fiscal year 2022-2023 state budget, as more specifically set forth in Attachment "H" attached hereto and by this reference made a part hereof,

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Indian River Mosquito Control District of Indian River County, Florida, that the Fiscal Year 2022-2023 State Budget be and hereby is amended as set forth in Attachment "H" upon adoption of this Resolution

**DULY ADOPTED** at a public hearing this 5th Day of September 2023.

Time Adopted \_\_\_\_\_ AM

\_\_\_\_\_  
(Indian River Mosquito Control District of Indian River County)  
Chairman

**ATTEST:**

\_\_\_\_\_

\_\_\_\_\_







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## MEMORANDUM

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Date: September 5, 2023

To: Board of Commissioners

From: Sherry Burroughs, Lisa Ridley

Subject: **FY 2023-2024 Budget Consideration**

At the July 11, 2023, meeting, the Board voted a millage of 0.2500. This is the same millage rate as the current fiscal year and 10.72% greater than the rolled back rate. This millage will produce a total operating budget of \$8,075,429.

Attached are summaries of three budget options for consideration. These options will be presented to Board members at the September 12<sup>th</sup> Tentative Budget TRIM hearing. Staff have reviewed the budget and updated projections based on changes since July. All budget options presented in September contain these changes from the July proposed budget:

Changes to budget position:

- Personnel Benefits expenses adjusted; health insurance premiums decreased by 2%.
- The projected beginning balance has been increased by \$720K. This total includes encumbered capital purchases totaling \$271K that will not be closed out during the current fiscal year.
- Legal Services fees increased to \$23K
- Voice over Internet Protocol (VOIP) Phone Installation \$8K
- Porta cool Evaporative Cooler (Shop) \$2K
- Training – Drone UAS Prep Course / Aerial Application \$3K
- Custom Business Signage \$7K

Contingency has been adjusted to include estimates for Aerial Larviciding by Rotorcraft, and IT Service Contract.

Three Budget Options are presented as follows:

**Option 1 (Millage rate = 0.2500; Budget = \$8,075,429):** Is advertised as a tax increase

- Millage is equal to FY2022-2023
- Budget includes
  - 2% COLA, 1 Step @ 3%
  - 1 Aerial Adulticide Mission
  - \$515K Contingency

Indian River Mosquito Control District  
 Fiscal Year 23-24 Draft Budget

Gross Taxable Value For 22-23 \$ 23,341,464,151  
 Gross Taxable Value For 23-24 \$ 26,497,432,660  
 13.52% Difference

SOURCE OF REVENUE 2023-2024

AD VALOREM TAXES:

Local Tax Request \$ 6,624,358  
 Less Uncollectible of 5% \$ 331,218  
 Net Local Tax Request \$ 6,293,140

Proposed Millage of .2500 is 0.0% greater than last year's rate of 0.2500  
 Proposed Millage of .2500 is 10.72% greater than Rolled Back rate of 0.2258

- Option 1:
- > 2% COLA
  - > 1 Step @ 3%
  - > 1 Aerial Adulticide Mission
  - > 515K Contingency
  - > 1.7M Reserve Fund Balance

LINE-ITEM BUDGET SUMMARY

	TOTAL FUNDS		TOTAL FUNDS		OPFB FUND		STATE FUND		GENERAL FUND	
	2022-2023	% of Budget	2023-2024	% Increase	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	
<b>ESTIMATED INCOME</b>										
311,000 Ad Valorem Taxes	\$5,543,598	61.1%	\$6,293,140	\$749,542	13.5%	\$0	\$0	\$0	\$6,293,140	
334,100 State Grant	\$0	0.0%	\$0	\$0		\$0	\$0	\$0	\$0	
337,000 Grants and Donations	\$6,600	0.1%	\$13,600	\$7,000	106.1%	\$3,600	\$15	\$25,000	\$10,000	
361,000 Interest	\$8,060	0.1%	\$28,015	\$19,955	247.6%	\$3,000	\$0	\$0	\$25,000	
364,00 Eqpt and Other Sales	\$3,000	0.0%	\$2,000	\$2,000	66.7%	\$0	\$0	\$0	\$0	
369,000 Misc./Refunds (prior yr expenditures)	\$0	0.0%	\$6,000	\$6,000		\$0	\$0	\$0	\$6,000	
380,000 Other Sources	\$0	0.0%	\$0	\$0		\$0	\$0	\$0	\$0	
<b>TOTAL SOURCES</b>	\$5,551,258	61.3%	\$6,345,755	\$784,497	14.1%	\$6,600	\$5,015	\$5,015	\$6,334,140	
Fund Balances/Reserves/Net Assets	\$3,513,763	38.6%	\$3,723,384	\$209,621	6.0%	\$231,052	\$500	\$500	\$3,491,832	
Total Revenues, Transfers & Balances	\$9,075,021	99.9%	\$10,069,139	\$994,118	11.0%	\$237,652	\$5,515	\$5,515	\$9,825,972	
<b>EXPENDITURES</b>										
10-15 PERSONNEL EXPENDITURES	\$2,246,110	24.8%	\$2,489,357	\$243,247	10.8%	\$24,016	\$0	\$0	\$2,489,357	
21-25 PERSONNEL BENEFITS	\$1,148,109	12.7%	\$1,312,563	\$164,454	14.3%	\$2,500	\$0	\$0	\$1,288,547	
30-34 PROF SERVICES	\$1,258,970	13.9%	\$1,013,013	-\$245,957	-19.5%	\$2,500	\$0	\$0	\$1,010,513	
40-49 RPR/SRVC/TRVL	\$580,900	6.4%	\$659,087	\$78,187	13.5%	\$215	\$0	\$0	\$658,872	
51-55 SUPPL YMTR/LTRNG	\$188,125	2.1%	\$187,398	-\$727	-0.4%	\$0	\$0	\$0	\$187,398	
52.1 GAS/OIL/LUBE	\$128,250	1.4%	\$91,000	-\$37,250	-29.0%	\$0	\$0	\$0	\$91,000	
52.2 CHEM/SUPPLY	\$1,104,734	12.2%	\$1,301,184	\$196,450	17.8%	\$0	\$5,515	\$5,515	\$1,295,669	
62-64 CAPITAL OUTLAY	\$476,510	5.3%	\$538,549	\$62,039	13.0%	\$0	\$0	\$0	\$538,549	
89 CONTINGENCY	\$689,543	7.6%	\$515,925	-\$173,618	-25.2%	\$400	\$0	\$0	\$515,525	
<b>TOTAL EXPENDITURES</b>	\$7,821,251	86.2%	\$8,108,075	\$286,825	3.7%	\$27,131	\$5,515	\$5,515	\$8,075,429	
Fund Balances/Net Assets	\$224,770	2.5%	\$210,521	-\$14,249	-6.3%	\$210,521	\$0	\$0	\$210,521	
.001 FUTURE CAPITAL OUTLAY	\$600,000	6.6%	\$978,016	\$378,016	63.0%	\$0	\$0	\$0	\$978,016	
.003 CASH CARRYOVER	\$360,000	4.0%	\$700,000	\$340,000	95.0%	\$0	\$0	\$0	\$700,000	
.004 SICK and ANNUAL LEAVE	\$69,000	0.7%	\$72,526	\$3,526	5.1%	\$0	\$0	\$0	\$72,526	
Fund Balances/Reserves/Net Assets	\$1,253,770	13.8%	\$1,961,063	\$707,293	56.4%	\$210,521	\$0	\$0	\$1,750,542	
Total Appropriated Expenditures Transfers, Reserves & Balances	\$9,075,021	100.0%	\$10,069,139	\$994,118	11.0%	\$237,652	\$5,515	\$5,515	\$9,825,972	

**Indian River Mosquito Control District**  
**Fiscal Year 23-24 Draft Budget**

Gross Taxable Value For 22-23 **\$ 23,341,464,151**  
 Gross Taxable Value For 23-24 **\$ 26,497,432,660**  
 13.52% Difference

**SOURCE OF REVENUE 2023-2024**

<b>AD VALOREM TAXES:</b>			
Local Tax Request	\$	6,359,384	0.2400 = Proposed Millage
Less Uncollectible of 5%	\$	317,969	
Net Local Tax Request	\$	6,041,415	
Proposed Millage of .2400 is	-4.0%	less than last year's rate of	0.2500
Proposed Millage of .2400 is	6.29%	greater than Rolled Back rate of	0.2258

- Option 2:**
- > 1% COLA
  - > 1 Step @ 3%
  - > (1) Aerial Adulticide Mission
  - > 515K Contingency
  - > 1.5M Reserve Fund Balance

**LINE ITEM BUDGET SUMMARY**

	TOTAL FUNDS		TOTAL FUNDS		OPEB FUND STATE FUND		GENERAL FUND	
	2022-2023	% of Budget	2023-2024	% Increase	2023-2024	2023-2024	2023-2024	2023-2024
<b>ESTIMATED INCOME</b>								
311,000 Ad Valorem Taxes	\$5,543,598	61.1%	\$6,041,415	\$497,817	9.0%		61.5%	\$6,041,415
334,100 State Grant	\$0	0.0%	\$0	\$0				\$0
337,000 Grants and Donations	\$6,600	0.1%	\$13,600	\$7,000	106.1%	\$3,600	0.1%	\$10,000
361,000 Interest	\$8,060	0.1%	\$28,015	\$19,955	247.6%	\$3,000	0.3%	\$25,000
364,00 Eqpt and Other Sales	\$3,000	0.0%	\$5,000	\$2,000	66.7%	\$0	0.1%	\$5,000
369,000 Misc./Refunds (prior yr expenditures)	\$0	0.0%	\$6,000	\$6,000		\$0	0.1%	\$6,000
380,000 Other Sources	\$0	0.0%	\$0	\$0		\$0	0.0%	\$0
<b>TOTAL SOURCES</b>	\$5,561,258	61.3%	\$6,094,030	\$532,772	9.6%	\$6,600	62.1%	\$6,082,415
Fund Balances/Reserves/Net Assets	\$3,513,763	38.6%	\$3,723,384	\$209,621	6.0%	\$231,052	37.9%	\$3,491,832
Total Revenues, Transfers & Balances	\$9,075,021	99.9%	\$9,817,414	\$742,393	8.2%	\$237,652	100.0%	\$9,574,247
<b>EXPENDITURES</b>								
10-15 PERSONNEL EXPENDITURES	\$2,246,110	24.8%	\$2,456,805	\$210,695	9.4%		25.0%	\$2,456,805
21-25 PERSONNEL BENEFITS	\$1,148,109	12.7%	\$1,304,985	\$156,876	13.7%	\$24,016	13.3%	\$1,280,969
30-34 PROF SERVICES	\$1,258,970	13.9%	\$1,013,013	-\$245,957	-19.5%	\$2,500	10.3%	\$1,010,513
40-49 RPR/SRV/CTRVL	\$580,900	6.4%	\$659,087	\$78,187	13.5%	\$215	6.7%	\$658,872
51-55 SUPPL Y/MTR/LTRNG	\$188,125	2.1%	\$187,398	-\$727	-0.4%	\$0	1.9%	\$187,398
52.1 GAS/OIL/LUBE	\$128,250	1.4%	\$91,000	-\$37,250	-29.0%	\$0	0.9%	\$91,000
52.2 CHEMS/SUPPLY	\$1,104,734	12.2%	\$1,301,184	\$196,450	17.8%		13.3%	\$1,295,669
62-64 CAPITAL OUTLAY	\$476,510	5.3%	\$538,549	\$62,039	13.0%		5.5%	\$538,549
89 CONTINGENCY	\$689,543	7.6%	\$615,925	-\$173,618	-25.2%	\$400	5.3%	\$615,525
<b>TOTAL EXPENDITURES</b>	\$7,821,251	86.2%	\$8,067,946	\$246,695	3.2%	\$27,131	82.2%	\$8,035,300
Fund Balances/Net Assets	\$224,770	2.5%	\$210,521	-\$14,249	-6.3%		2.1%	\$210,521
.001 FUTURE CAPITAL OUTLAY	\$600,000	6.6%	\$883,210	\$283,210	47.2%		9.0%	\$883,210
.003 CASH CARRYOVER	\$360,000	4.0%	\$583,211	\$223,211	61.6%		5.9%	\$583,211
.004 SICK and ANNUAL LEAVE	\$69,000	0.8%	\$72,526	\$3,526	5.1%		0.8%	\$72,526
Fund Balances/Reserves/Net Assets	\$1,253,770	13.8%	\$1,749,468	\$495,698	39.5%	\$210,521	17.1%	\$1,538,947
Total Appropriated Expenditures/Transfers, Reserves & Balances	\$9,075,021	100.0%	\$9,817,414	\$742,393	8.2%	\$237,652	100.0%	\$9,574,247

Indian River Mosquito Control District  
 Fiscal Year 23-24 Draft Budget

Gross Taxable Value For 22-23 \$ 23,341,464,151  
 Gross Taxable Value For 23-24 \$ 26,497,432,660  
 13.52% Difference

SOURCE OF REVENUE 2023-2024

AD VALOREM TAXES:

Local Tax Request \$ 5,983,120  
 Less Uncollectible of 5% \$ 299,156  
 Net Local Tax Request \$ 5,683,964

Proposed Millage of .2258 is -9.7% less than last year's rate of  
 Proposed Millage of 2258 is 0.00% greater than Rolled Back rate of

- Option 3:  
 > 1% COLA  
 > 1 Step @ 3%  
 > (1) Aerial Adulicide Mission  
 > 515K Contingency  
 > 1.1M Reserve Fund Balance

LINE-ITEM BUDGET SUMMARY

	TOTAL FUNDS		TOTAL FUNDS		OPRB FUND		STATE FUND		GENERAL FUND	
	2022-2023	% of budget	2023-2024	% Increase	2023-2024	2023-2024	2023-2024	2023-2024		
<b>ESTIMATED INCOME</b>										
311,000 Ad Valorem Taxes	\$5,543,598	61.1%	\$5,683,964	\$140,366	2.5%					\$5,683,964
334,100 State Grant	\$0	0.0%	\$0	\$0						\$0
337,000 Grants and Donations	\$6,600	0.1%	\$13,600	\$7,000	106.1%					\$10,000
361,000 Interest	\$8,060	0.1%	\$28,015	\$19,955	247.6%					\$25,000
364,00 Eqpt and Other Sales	\$3,000	0.0%	\$5,000	\$2,000	66.7%					\$0
369,000 Misc./Refunds (prior yr expenditures)	\$0	0.0%	\$6,000	\$6,000	0.1%					\$6,000
380,000 Other Sources	\$0	0.0%	\$0	\$0						\$0
<b>TOTAL SOURCES</b>	\$5,561,258	61.3%	\$5,736,579	\$175,321	3.2%	\$6,600	\$5,015	\$5,724,964		\$5,724,964
Fund Balances/Reserves/Net Assets	\$3,513,763	38.6%	\$3,723,384	\$209,621	6.0%	\$231,052	\$500	\$3,491,832		\$3,491,832
Total Revenues, Transfers & Balances	\$9,075,021	99.9%	\$9,459,963	\$384,942	4.2%	\$237,652	\$5,515	\$9,216,796		\$9,216,796
<b>EXPENDITURES</b>										
10-15 PERSONNEL EXPENDITURES	\$2,246,110	24.8%	\$2,456,805	\$210,695	9.4%					\$2,456,805
21-25 PERSONNEL BENEFITS	\$1,148,109	12.7%	\$1,304,985	\$156,876	13.7%		\$24,016	\$1,280,969		\$1,280,969
30-34 PROF SERVICES	\$1,258,970	13.9%	\$1,013,013	-\$245,957	-19.5%		\$2,500	\$1,010,513		\$1,010,513
40-49 RPR/SRVC/TRVL	\$580,900	6.4%	\$659,087	\$78,187	13.5%		\$215	\$658,872		\$658,872
51-55 SUPPLY/MTR/LTRNG	\$188,125	2.1%	\$187,398	-\$727	-0.4%		\$0	\$187,398		\$187,398
52.1 GAS/OIL/LUBE	\$128,250	1.4%	\$91,000	-\$37,250	-29.0%		\$0	\$91,000		\$91,000
52.2 CHEMS/SUPPLY	\$1,104,734	12.2%	\$1,301,184	\$196,450	17.8%			\$1,295,669		\$1,295,669
62-64 CAPITAL OUTLAY	\$476,510	5.3%	\$538,549	\$62,039	13.0%			\$538,549		\$538,549
89 CONTINGENCIES	\$689,543	7.6%	\$515,925	-\$173,618	-25.2%		\$400	\$515,525		\$515,525
<b>TOTAL EXPENDITURES</b>	\$7,821,251	86.2%	\$8,067,946	\$246,695	3.2%		\$27,131	\$8,035,300		\$8,035,300
Fund Balances/Net Assets	\$224,770	2.5%	\$210,521	-\$14,249	-6.3%		\$210,521	\$0		\$210,521
.001 FUTURE CAPITAL OUTLAY	\$600,000	6.6%	\$748,970	\$148,970	24.8%			\$748,970		\$748,970
.003 CASH CARRYOVER	\$360,000	4.0%	\$360,000	\$0				\$360,000		\$360,000
.004 SICK and ANNUAL LEAVE	\$69,000		\$72,526	\$3,526				\$72,526		\$72,526
Fund Balances/Reserves/Net Assets	\$1,253,770	13.8%	\$1,392,017	\$138,247	11.0%		\$210,521	\$0		\$1,181,496
Total Appropriated Expenditures, Transfers, Reserves & Balances	\$9,075,021	100.0%	\$9,459,963	\$384,942	4.2%		\$237,652	\$5,515		\$9,216,796