

INDIAN RIVER MOSQUITO CONTROL DISTRICT
 Financial Report
 for
 April 1 – April 30, 2022

I.	Income		\$144,762.81
II.	Disbursements		
	a.	Local Funds (14074-14124 & dd12631-dd12685)	\$469,042.91
	b.	Non-direct-deposit payroll (None)	\$-----
	c.	State Funds (No Checks)	<u>\$-----</u>
	d.	Total Disbursements	<u>-\$469,042.91</u>
	e.	Net	-\$324,280.10
III.	Change in cash position from last month	-\$213,417.96	
IV.	Bank balance (all accounts)	\$4,891,607.19	
	a.	Less reserves and contingency	<u>-\$944,881.02</u>
V.	Total available cash	\$3,946,726.17	

IRMCD Monthly Board Disbursement Report As of April 30, 2022

Type	Date	Num	Name	Memo	Amount
1050 Seacoast Oper-4941 & 9831					
Liability Check	04/12/2022		QuickBooks Payroll Service	Created by Payroll Service on 04/11/2022	-50,166.82
Check	04/20/2022		Contech Engineered Solutions, LLC	Acct # 2052700385107 Inv # 24712621	-216.10
Liability Check	04/01/2022		QuickBooks Payroll Service	Created by Payroll Service on 04/25/2022	-44,502.37
Liability Check	04/01/2022		I.R.M.C.D.-Local	59-6001309	-16,910.88
Liability Check	04/01/2022		Nationwide Retirement Solutions	0025223001	-1,231.72
Liability Check	04/01/2022		Nationwide Retirement Solutions	0025223001	-535.00
Liability Check	04/01/2022		Florida Retirement System	420000041009- March 2022 Retirement ...	-30,394.38
Liability Check	04/14/2022		Child Support		-507.39
Liability Check	04/15/2022		I.R.M.C.D.-Local	59-6001309	-18,985.08
Liability Check	04/18/2022		Nationwide Retirement Solutions	0025223001	-1,211.72
Liability Check	04/18/2022		Nationwide Retirement Solutions	0025223001	-535.00
Liability Check	04/28/2022		Child Support		-507.39
Liability Check	04/29/2022		I.R.M.C.D.-Local	59-6001309	-16,029.26
Liability Check	04/29/2022		Nationwide Retirement Solutions	0025223001	-1,191.72
Liability Check	04/29/2022		Nationwide Retirement Solutions	0025223001	-501.66
General Journal	04/04/2022	LTR03-2R	Audrey's Feed & Tack	Reverse of GJE LTR03-2 -- For CHK 13...	317.40
Check	04/06/2022	14074	Adapco, Inc	Inv # 130867	-1,113.00
Check	04/06/2022	14076	Cole Auto Supply	Closing date 3/31/22	-736.78
Check	04/06/2022	14077	FedEx	Acct # 2040-7929-3 Inv # 7-699-41378, I...	-16.64
Check	04/06/2022	14078	Fluid Metering, Inc	Cust # 13155 Inv # 239028	-928.81
Check	04/06/2022	14079	Mullinax Ford of Vero Beach	Inv # 132625, Inv # 132652	-293.81
Check	04/06/2022	14080	Staples Advantage	Acct # ATL106754 Inv # 8065698543	-299.80
Check	04/06/2022	14081	Cintas Corporation No. 2	Payer # 14087358 Inv # 4115659361	-418.56
Check	04/06/2022	14082	Homeland Irrigation Center	Inv # 268447	-625.16
Check	04/06/2022	14083	Cemex, Inc.	Inv # 9445897700	-360.00
Check	04/06/2022	14084	MasterCard	Acct # 1603 - Statement Closing Date 3/...	-8,150.07
Check	04/13/2022	14085	Park's Rental Inc.	Inv # 7013643	-46.00
Check	04/13/2022	14086	Thomas R. Summersill, Inc	Inv # 03075-M22-APL, Inv # 03072-M22-...	-16,962.65
Check	04/13/2022	14087	Apple Industrial Supply Co.	Inv # 1254638	-119.33
Check	04/13/2022	14088	Treasure Coast Newspapers #1028	Acct # SN1139987	-174.23
Check	04/13/2022	14089	Como Oil and Propane	Acct # 1003327-1 Inv # 1312874	-40.00
Check	04/13/2022	14091	Fisher Scientific Co. LLC	Acct # 212441-001 Inv #1132097	-143.12
Check	04/13/2022	14092	Indian River Contracting, LLC	Inv # 18573	-430.13
Check	04/13/2022	14093	Mullinax Ford of Vero Beach	Inv # 132766	-18.48
Check	04/13/2022	14094	Northern Tool-BlueTarp Financial	Inv # 50058155	-199.30
Check	04/14/2022	14095	Apple Machine and Supply Co.	Inv # 0315707	-100.02
Check	04/14/2022	14096	Cintas Corporation No. 2	Payer # 14087358 Inv # 4116368017	-365.70
Check	04/20/2022	14097	Adapco, Inc	Inv # 131014 (24) VECTOBAC GS* Sup...	-64,550.00
Check	04/20/2022	14098	Indian River County Utilities	Cust # 0012218-062300 Bill # 10737689	-41.75
Check	04/20/2022	14099	FedEx	Acct # 2040-7929-3 Inv # 7-720-79746-s...	-16.64
Liability Check	04/27/2022	14101	American Fidelity Assurance Company	MCP#64213 INV# 6048345EApril 2022 ...	-1,176.18
Liability Check	04/27/2022	14102	Texas Life Insurance Company	SS0A9H- April 2022 Premiums	-399.06
Liability Check	04/29/2022	14103	FMTT	FH0273-April 2022 Contributions/May 20...	-39,259.93
Check	04/26/2022	14104	Principal Financial Group	Acct # 8535115060598219	-695.31
Check	04/20/2022	14105	Comcast	Payer # 14087358 Inv # 4117044795	-330.80
Check	04/20/2022	14106	Cintas Corporation No. 2	Acct # INDDIA024 Inv # P56962	-470.10
Check	04/20/2022	14107	Everglades Equipment Group	Inv # JDR-146792	-154.51
Check	04/20/2022	14108	Lewis, Longman, & Walker P.A.		-400.00

IRMCD Monthly Board Disbursement Report As of April 30, 2022

Type	Date	Num	Name	Memo	Amount
Check	04/20/2022	14109	Lowe's	Acct # 2096 Inv #s 967411, 920854, 956...	-882.92
Check	04/20/2022	14110	MWVI Pumps	Inv # VB001639	-17,789.00
Check	04/20/2022	14111	Price Fire Protection, Inc.	Inv # 006080	-752.95
Check	04/20/2022	14112	Schacht Business Ventures, Inc	Inv # 739	-125.00
Check	04/20/2022	14113	Staples Advantage	Acct # ATL106754 Inv # 8065865956	-122.64
Check	04/27/2022	14114	Mullinax Ford of Vero Beach	Inv # 132983	-80.72
Check	04/27/2022	14115	Board of County Commissioners	Inv # 3/31/2022	-4,601.48
Check	04/27/2022	14116	Leading Edge Associates, Inc.	Inv # 162087, Inv # 162086	-17,590.00
Check	04/27/2022	14117	Homeland Irrigation Center	Inv # 268822	-94.63
Check	04/27/2022	14118	FPL	Acct # 90168-13504	-1,638.86
Check	04/27/2022	14119	Burroughs, Sherry L	2022 FASD April Quarterly Meeting in TP...	-61.00
Check	04/27/2022	14120	Cleaning By Mina, LLC	Inv # 47	-1,003.10
Check	04/27/2022	14121	Erpenbeck, Matthew	2022 FASD April Quarterly Meeting in TP...	-178.31
Check	04/27/2022	14122	Clarke Mosquito Control Products	Inv # 5099795, Inv # 5099794	-93,040.00
Check	04/27/2022	14123	American Fidelity-Products	MCP#64213 INV#D446969 April 2022 Pr...	-2,652.34
Check	04/27/2022	14124	Complete Electric, Inc.	Inv # 103689	-6,285.00
Total 1050 Seacoast Oper-4941 & 9831					-469,042.91
1060 Seacoast State Funds-5161					
Total 1060 Seacoast State Funds-5161					
TOTAL					-469,042.91

IRMCD
Monthly Board Disbursement Report
 As of April 30, 2022

Type	Date	Num	Memo	Credit
1050 Seacoast Oper-4941 & 9831				
Paycheck	04/13/2022	APR 22		
Paycheck	04/13/2022	dd12631	Direct Deposit	
Paycheck	04/13/2022	dd12632	Direct Deposit	
Paycheck	04/13/2022	dd12633	Direct Deposit	
Paycheck	04/13/2022	dd12634	Direct Deposit	
Paycheck	04/13/2022	dd12635	Direct Deposit	
Paycheck	04/13/2022	dd12636	Direct Deposit	
Paycheck	04/13/2022	dd12637	Direct Deposit	
Paycheck	04/13/2022	dd12638	Direct Deposit	
Paycheck	04/13/2022	dd12639	Direct Deposit	
Paycheck	04/13/2022	dd12640	Direct Deposit	
Paycheck	04/13/2022	dd12641	Direct Deposit	
Paycheck	04/13/2022	dd12642	Direct Deposit	
Paycheck	04/13/2022	dd12643	Direct Deposit	
Paycheck	04/13/2022	dd12644	Direct Deposit	
Paycheck	04/13/2022	dd12645	Direct Deposit	
Paycheck	04/13/2022	dd12646	Direct Deposit	
Paycheck	04/13/2022	dd12647	Direct Deposit	
Paycheck	04/13/2022	dd12648	Direct Deposit	
Paycheck	04/13/2022	dd12649	Direct Deposit	
Paycheck	04/13/2022	dd12650	Direct Deposit	
Paycheck	04/13/2022	dd12651	Direct Deposit	
Paycheck	04/13/2022	dd12652	Direct Deposit	
Paycheck	04/13/2022	dd12653	Direct Deposit	
Paycheck	04/13/2022	dd12654	Direct Deposit	
Paycheck	04/13/2022	dd12655	Direct Deposit	
Paycheck	04/13/2022	dd12656	Direct Deposit	
Paycheck	04/13/2022	dd12657	Direct Deposit	
Paycheck	04/13/2022	dd12658	Direct Deposit	
Paycheck	04/13/2022	dd12659	Direct Deposit	
Paycheck	04/28/2022	dd12660	Direct Deposit	
Paycheck	04/28/2022	dd12661	Direct Deposit	
Paycheck	04/28/2022	dd12662	Direct Deposit	
Paycheck	04/28/2022	dd12663	Direct Deposit	
Paycheck	04/28/2022	dd12664	Direct Deposit	
Paycheck	04/28/2022	dd12665	Direct Deposit	
Paycheck	04/28/2022	dd12666	Direct Deposit	
Paycheck	04/28/2022	dd12667	Direct Deposit	
Paycheck	04/28/2022	dd12668	Direct Deposit	
Paycheck	04/28/2022	dd12669	Direct Deposit	
Paycheck	04/28/2022	dd12670	Direct Deposit	
Paycheck	04/28/2022	dd12671	Direct Deposit	

Monthly Board Disbursement Report

As of April 30, 2022

Type	Date	Num	Memo	Credit
Paycheck	04/28/2022	dd12672	Direct Deposit	
Paycheck	04/28/2022	dd12673	Direct Deposit	
Paycheck	04/28/2022	dd12674	Direct Deposit	
Paycheck	04/28/2022	dd12675	Direct Deposit	
Paycheck	04/28/2022	dd12676	Direct Deposit	
Paycheck	04/28/2022	dd12677	Direct Deposit	
Paycheck	04/28/2022	dd12678	Direct Deposit	
Paycheck	04/28/2022	dd12679	Direct Deposit	
Paycheck	04/28/2022	dd12680	Direct Deposit	
Paycheck	04/28/2022	dd12681	Direct Deposit	
Paycheck	04/28/2022	dd12682	Direct Deposit	
Paycheck	04/28/2022	dd12683	Direct Deposit	
Paycheck	04/28/2022	dd12684	Direct Deposit	
Paycheck	04/28/2022	dd12685	Annual Sick Check	
Total 1050 Seacoast Oper-4941 & 9831				0.00
1070 RBC Operating Acct				
Total 1070 RBC Operating Acct				
TOTAL				0.00

IRMCD Bottom Memo Transaction Detail Report April 2022

Type	Date	Num	Name	Memo	Account	Amount
Apr 22						
Check	04/06/2022	14080	Staples Advan...	Acct # ATL106754 Inv # 8065698543	1050 Seacoast Oper-49...	-299.80
Check	04/20/2022	14080	Staples Advan...	Acct # ATL106754 Inv # 8065698543 business cards, HP30x toners, copy paper, dividers,...	51.1 Office Supplies	299.80
Check	04/20/2022	14109	Lowe's	Acct # 2096 Inv #s 967411, 920854, 956044, 967629, 967644, 942980	1050 Seacoast Oper-49...	-882.92
Check	04/20/2022	14109	Lowe's	Acct # 2096 Inv #s 967411, 920854, 956044, 967629, 967644, 942980, Low voltage wall b...	46.5.1 Buildings-IRMCD	3.00
Check	04/20/2022	14109	Lowe's	Caulk, caulk gun, c-clamps	46.5.3 Dikes-IRMCD	78.50
Check	04/20/2022	14109	Lowe's	treated wood, quickrete, mortar mix, rebar, wood, bits, pallet, rebar - 73rd pump station	46.6.2 Pumps-IRMCD	785.31
Check	04/20/2022	14109	Lowe's	2 - tape measures	52.5 Tools & Small Impl...	16.11
Check	04/20/2022	14113	Staples Advan...	Acct # ATL106754 Inv # 8065865956	1050 Seacoast Oper-49...	-122.64
Check	04/20/2022	14113	Staples Advan...	Acct # ATL106754 Inv # 8065865956 Memo pads, copy paper, security envelopes, blue p...	51.1 Office Supplies	122.64
Apr 22						<u>0.00</u>

MASTERCARD 03/22 STATEMENT			
30.2.2 Direct Deposit Fees			51.1 Office Supplies
\$60.00	Intuit QB payroll monthly per emp usage fee - Mar	\$114.34	trash bags, glass cleaner, batteries, dry erase markers
\$500.00	Intuit QB Payroll Annual Fee	\$42.38	scrubbing sponges, coffee, creamer
\$560.00		\$179.00	Amazon Prime Membership fee
40.1 Travel & Per Diem		\$19.52	HR backpack for computer storage
\$462.58	AMCA Annual meeting 2 nights - SA, TH	\$42.32	First Advantage
\$502.58	AMCA Annual meeting 2 nights - SM, HW	\$75.00	New Hire Drug screed - MD Now
\$6.76	Travel to and from DODD - MPS, HW - Sunpass	\$19.88	2 pk Swiffer wet jet
\$492.58	AMCA Annual meeting 2 nights - VR	\$58.60	water filter replacements, memo pads
\$863.96	AMCA Annual meeting 4 nights - SB	\$9.76	Certified mail sent to Auditor General
\$803.96	AMCA Annual meeting 4 nights - JM	\$75.40	1000 checks for Operating Acct
	30.2.	\$47.56	shred paper records - 142 lbs
\$3,132.42			
41.1 Communications		\$683.76	
\$9.90	Earthlink monthly		51.3 Computer hardware
\$118.02	GoDaddy domain renewal	\$182.18	pwr supply, network cables, ups batteries, hard disk
\$105.85	irmosquito2.org renewal		
\$233.77			
46.0.2 Maintenance by IRMCD		\$182.18	
			52.1.2 Gas & Diesel
\$51.99	Pyle Stereo receiver	\$65.00	AMCA Annual meeting - VR Buc-ee's
\$51.99		\$63.61	AMCA Annual meeting - gas for return trip-Exxon
46.5.3 Dikes by IRMCD		\$64.45	AMCA Annual meeting - gas - Mobil
\$682.50	Grass seed bags for Sand Point	\$65.00	Race Trac - fuel for truck 267
		\$52.45	Return from AMCA Buc-ee's Daytona
\$682.50			
46.6.1 Truck/Auto/ATV by IRMCD			
\$485.37	3 ATV storage boxes for ATV 72,73,74		
\$29.00	tail lamp for truck 264		
\$514.37			
46.6.3 Heavy Equip/Boats by IRMCD			
\$502.41	motor assy for tilt & trim on SeaArk 3		
		\$310.51	
			52.3 Protective Clothing
		\$32.97	cooling towels
\$502.41			
46.6.4 Mowers/Other Rprs by IRMCD		\$32.97	
\$24.95	5000 psi gauge - shop pressure washer		52.4 Miscellaneous Supplies
\$138.18	Shop pressure washer parts - unloader, barbs, plugs	\$25.18	Box of trash bags
\$41.95	Chemical injector- shop pressure washer		
\$205.08			
48.1 Promo/Educational		\$25.18	
\$264.58	promotional IRMCD stylus pens (300)		52.4.5-Arbovirus
\$78.65	bulk seed paper for Earth Day event	\$148.20	50 Motor DC fan for CDC traps
\$21.22	steamer	\$21.84	snack size ziplock bags (2) 280 ct
\$84.95	disposable table roll, markers	\$25.14	turkey basters, measuring spoons
\$7.49	sweet and unsweet tea - SOMM	\$56.52	Label master labels, KN95 masks, bird netting
\$35.96	50 ct chip bags, 84 ct cookie tray	\$20.99	xl boot covers
\$492.85		\$85.17	replace nest bottom - chicken house
49.1 Payments to Other Gov Agency		\$357.86	
\$122.23	Tittle applications for ATV - 72,73,74		52.5 Tools and Small Implements
		\$59.99	3/8" air pwr right angle drill
		\$59.99	
			Total for MasterCard
			\$8,150.07
\$122.23			



FIFTH THIRD BANK

Account Number: XXXX XXXX XXXX 1603

INDIAN RIVR MOSQUITO CTR

Statement Closing Date: 03/28/22

Corporate Account Summary

Previous Balance		\$18,524.53
Payments	-	\$18,524.53
Credits	-	\$0.00
Purchases and Other Charges	+	\$8,150.07
Cash Advances	+	\$0.00
Late Payment Charge	+	\$0.00
Cash Advance Fees	+	\$0.00
Finance Charges	+	\$0.00
New Balance		\$8,150.07
Disputed Amount		\$0.00
Past Due Amount		\$0.00
Credit Limit		\$25,000.00
Available Credit Limit		\$16,849.93
Cash Advance Credit Limit		\$0.00
Available Cash Advance Credit Limit		\$0.00
Statement Closing Date		03/28/22
Days in Billing Cycle		28

Payment Information

New Balance	\$8,150.07
Minimum Payment Due	\$8,150.07
Payment Due Date	04/22/22

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

Account Messages

An Annual Program Fee is assessed to programs with less than \$350,000 in 2021 spend. The fee, if applicable, will be charged to your account in April 2022.

Corporate Account Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
03/22	03/22	75569262081220322000388	PAYMENT RECEIVED - THANK YOU	-\$18,524.53

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

NICOLE "NIKKI" FRIED
 COMMISSIONER

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

COUNTY/ DISTRICT Indian River Mosquito Control I

FISCAL YEAR: 2021-2022

MONTH: March

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)	\$ 4,915,276.00	\$ 100,527.69	\$ 4,750,123.06	\$ 165,152.94
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ -	\$ 3,000.00	\$ 3,000.00	\$ (3,000.00)
361	Interest Earnings	\$ 25,005.00	\$ 365.00	\$ 1,897.41	\$ 23,107.59
364	Equipment and/or Other Sales	\$ -	\$ -	\$ -	\$ -
369	Misc./Refunds (prior yr expenditures)	\$ 2.00	\$ 6,780.00	\$ 6,780.00	\$ (6,778.00)
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 4,940,283.00	\$ 110,672.69	\$ 4,761,800.47	\$ 178,482.53
BEGINNING FUND BALANCE		\$ 2,330,124.52	\$ -	\$ -	\$ 2,330,124.52
Total Receipts & Balance		\$ 7,270,407.52	\$ 110,672.69	\$ 4,761,800.47	\$ 2,508,607.05

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	\$ 2,210,310.00	\$ 195,968.32	\$ 867,163.83	\$ 1,343,146.17
20	Personal Services Benefits	\$ 980,058.00	\$ 74,824.17	\$ 418,804.87	\$ 561,253.13
30	Operating Expense	\$ 877,590.00	\$ 30,667.35	\$ 217,002.71	\$ 660,587.29
40	Travel & Per Diem	\$ 27,500.00	\$ 2,558.14	\$ 17,156.41	\$ 10,343.59
41	Communication Services	\$ 27,500.00	\$ 1,138.32	\$ 10,566.24	\$ 16,933.76
42	Freight Services	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
43	Utility Service	\$ 25,000.00	\$ 1,506.33	\$ 8,036.89	\$ 16,963.11
44	Rentals & Leases	\$ 6,669.00	\$ 2,341.82	\$ 4,276.83	\$ 2,392.17
45	Insurance	\$ 75,000.00	\$ 16,157.00	\$ 57,246.00	\$ 17,754.00
46	Repairs & Maintenance	\$ 213,350.00	\$ 81,715.17	\$ 178,046.41	\$ 35,303.59
47	Printing and Binding	\$ 500.00	\$ -	\$ 293.37	\$ 206.63
48	Promotional Activities	\$ 1,500.00	\$ 117.60	\$ 418.77	\$ 1,081.23
49	Other Charges	\$ 4,250.00	\$ 168.93	\$ 1,023.73	\$ 3,226.27
51	Office Supplies	\$ 48,465.00	\$ 4,148.91	\$ 10,494.35	\$ 37,970.65
52.1	Gasoline/Oil/Lube	\$ 77,000.00	\$ 4,216.57	\$ 27,149.43	\$ 49,850.57
52.2	Chemicals	\$ 1,070,512.00	\$ -	\$ 38,576.11	\$ 1,031,935.89
52.3	Protective Clothing	\$ 7,000.00	\$ 297.98	\$ 1,655.72	\$ 5,344.28
52.4	Misc. Supplies	\$ 47,100.00	\$ 9,483.97	\$ 25,236.51	\$ 21,863.49
52.5	Tools & Implements	\$ 1,500.00	\$ -	\$ 285.83	\$ 1,214.17
54	Publications & Dues	\$ 15,000.00	\$ 7,655.00	\$ 14,659.00	\$ 341.00
55	Training	\$ 7,600.00	\$ -	\$ 349.00	\$ 7,251.00
60	Capital Outlay	\$ 600,622.50	\$ 21,244.39	\$ 92,391.05	\$ 508,231.45
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 475,881.02	\$ -	\$ -	\$ 475,881.02
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET AND CHARGES		\$ 6,801,407.52	\$ 454,209.97	\$ 1,990,833.06	\$ 4,810,574.46
0.001	Reserves - Future Capital Outlay	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
0.004	Reserves - Sick and Annual Leave	\$ 69,000.00	\$ -	\$ -	\$ 69,000.00
TOTAL RESERVES ENDING BALANCE		\$ 469,000.00	\$ -	\$ -	\$ 469,000.00
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 7,270,407.52	\$ 454,209.97	\$ 1,990,833.06	\$ 5,279,574.46
ENDING FUND BALANCE		\$ -	\$ (343,537.28)	\$ 2,770,967.41	\$ (2,770,967.41)

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

S. Burmyhs _____ Date 4/11/2022



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

NICOLE "NIKKI" FRIED
 COMMISSIONER

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

COUNTY/ DISTRICT Indian River Mosquito Control C

FISCAL YEAR: 2021-2022

MONTH: March

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	\$ 5.00	\$ 0.67	\$ 3.48	\$ 1.52
364	Equipment and/or Other Sales	\$ 1,000.00	\$ 136.00	\$ 1,446.34	\$ (446.34)
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ -	\$ -	\$ -
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 1,005.00	\$ 136.67	\$ 1,449.82	\$ (444.82)
BEGINNING FUND BALANCE		\$ 6,456.00	\$ -	\$ -	\$ 6,456.00
Total Receipts & Balance		\$ 7,461.00	\$ 136.67	\$ 1,449.82	\$ 6,011.18

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 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	\$ 7,461.00	\$ -	\$ -	\$ 7,461.00
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	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET AND CHARGES		\$ 7,461.00	\$ -	\$ -	\$ 7,461.00
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	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES ENDING BALANCE		\$ -	\$ -	\$ -	\$ -
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 7,461.00	\$ -	\$ -	\$ 7,461.00
ENDING FUND BALANCE		\$ -	\$ 136.67	\$ 1,449.82	\$ (1,449.82)

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

Director Signature

4/11/2022
 Date



CATHCO, INC.

5550 41ST STREET * VERO BEACH, FL 32967 * (772) 562-8814 * FAX (772) 562-0173
cathcoinc@bellsouth.net

CHANGE ORDER # 1

Date: May 2, 2022

To: Indian River Mosquito Control District

Re: Indian River Mosquito Control – North Gate Improvements

We hereby agree to make the following changes to the above referenced project:

1. Install 12” RCP Culvert, Backfill Swale, Grade and Compact
2. Demo Asphalt, Cut Trench and Install Conduits For Two Electrical Crossings
 - a. 4” PVC Provided By Cathco Inc. For South Gate Crossing
 - b. 2” PVC Provided By Electrician for North Gate Crossing
3. Install Coquina Rock Base and Asphalt Patch For South Gate Crossing

TOTAL ADD CHANGE \$ 4,785.00

Subject to Existing Contract Conditions and Exclusions

Indian River Mosquito Control District

By _____

Printed Name: _____

Date _____

Cathco Inc.

By _____

Matthew S. Eisert, as agent for Cathco, Inc.

Date _____

JANICE BRODA, COMMISSIONER
MATT ERPENBECK, COMMISSIONER
TOM LOWTHER, COMMISSIONER
SHERRY BURROUGHS, EXECUTIVE DIRECTOR



MEMORANDUM

Date: May 10, 2022

To: Board of Commissioners

From: Lisa Ridley, Finance Director

Subject: Security & Fencing Project

A change order is required for site work awarded to Cathco, Inc. on February 8, 2022. The change order includes installation of a 12" culvert and demolition of asphalt at the south and north gate crossing for installation of PVC to provide electric for gate motor and card reader. The total change order amount is \$4,785.00 bringing the overall total to \$20,430.00. The remaining project balance is \$40,090.24.



Carr, Riggs & Ingram, LLC
215 Baytree Drive
Melbourne, FL 32940

321.255.0088
321.259.8648 (fax)
CRIcpa.com

April 20, 2022

To the District Commissioners
Indian River Mosquito Control District
5655 41st St.
Vero Beach, FL 32967

We are pleased to confirm our understanding of the services we are to provide for Indian River Mosquito Control District for the year ended September 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Indian River Mosquito Control District, as of and for the year ended September 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI) such as management's discussion and analysis (MD&A), to supplement Indian River Mosquito Control District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of the engagement, we will apply certain limited procedures to Indian River Mosquito Control District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

- 1) Management's Discussion and Analysis
- 2) The budgetary comparison schedule for the General Fund
- 3) Required supplementary schedules for pensions and OPEB

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Indian River Mosquito Control District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper revenue recognition in accounts receivable and revenue due to fraud risk

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Indian River Mosquito Control District's compliance with the provisions of applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Compliance with Chapter 10.550, Rules of the Auditor General

The financial audit will include examinations pursuant to *AICPA Professional Standards*, AT-C Section 315, as outlined in Appendix A. These services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services outlined in Appendix A in accordance with *AICPA Professional Standards*, AT-C Section 315. At the conclusion of the engagements, you agree to provide us with certain written representations in the form of a representation letter(s).

Other Services

We will also assist in preparing the financial statements and related notes of Indian River Mosquito Control District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the financial statement preparation services and any other non attest services in accordance with applicable professional standards. The other services are not limited to the financial statement preparation services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are

immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District Commission; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Carr, Riggs & Ingram, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Florida or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Carr, Riggs & Ingram, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Florida. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

To ensure that Carr, Riggs & Ingram, LLC's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Christine E. Noll-Rhan is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for the audit will be \$19,200, including travel and other out-of-pocket costs such as report production, word processing, postage, etc. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

By mutual agreement of both parties, this contract can be extended beyond this initial contract period.

Reporting

We will issue a written report upon completion of our Audit of Indian River Mosquito Control District's financial statements. Our report will be addressed to the District Commissioners of Indian River Mosquito Control District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on other matters will state that (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Indian River Mosquito Control District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Governing Law; Venue

This agreement and performance hereunder shall be governed by the laws of the State of Florida, without reference to any conflict of laws rules or principles. Any action or proceeding arising from or relating to this agreement must be brought in a state or federal court having jurisdiction in Indian River County, Florida, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses to venue and jurisdiction including *forum non conveniens*.

Statute of Limitations

The parties agree that there shall be a one-year statute of limitation (from the delivery of the service or termination of the contract) for the filing of any requests for arbitration, lawsuit, or proceeding related to this agreement. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to the delivery of the service or termination of the contract, whichever occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

Disclosure

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account including service providers located outside of the United States. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Furthermore, we will remain responsible for the work provided by any such third-party service providers. By signing this letter, you consent to allow us to disclose your financial information, if applicable, or other information to our service providers located abroad. If you want to limit the amount of information that may be disclosed to any third-party service provider, please notify us in writing as an attachment to this letter.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

Appendix A

Compliance with Florida Statute 218.415

We will also examine Indian River Mosquito Control District's compliance with Florida Statute, 218.415 *Local Government Investment Policies* for the year ending September 30, 2022.

The objective of our examination is to obtain reasonable assurance to express an opinion as to whether the Indian River Mosquito Control District complied, in all material respects, with Florida Statute 218.415.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the Honorary Members of the District Commission of the Indian River Mosquito Control District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

You understand that the report is intended solely for the information and use of the District Commissioners, management, and the State of Florida Auditor General, and is not intended to be and should not be used by anyone other than those specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether the Indian River Mosquito Control District complied, in all material respects, with Florida Statute 218.415. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the presentation of whether Indian River Mosquito Control District is in compliance with the specified requirements of Florida Statute 218.415; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about whether you are in compliance with Florida Statute 218.415. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

District Commissioners
Indian River Mosquito Control District
Page Nine

We appreciate the opportunity to be of service to Indian River Mosquito Control District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Carr, Riggs & Ingram, L.L.C.

Carr, Riggs & Ingram, LLC
Melbourne, Florida

RESPONSE:

This letter correctly sets forth the understanding of Indian River Mosquito Control District.

Management signature: _____

Title: _____

Date: _____



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

ARTHROPOD CONTROL BUDGET AMENDMENT

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

NICOLE "NIKKI" FRIED
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: 2021-2022

Date: 5/10/2022

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 Control District hereby submits to the Department of Agriculture and Consumer Services, for its consideration and approval, the following amendment for the current fiscal year as follows:

ESTIMATED RECEIPTS

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

Total Available Cash and Receipts	Reserves	Present Budget	Increase Request	Decrease Request	Revised Budget
\$ 7,270,407.52	\$ 469,000.00	\$ 7,270,407.52	\$ 6,500.00	\$ 6,500.00	\$ 7,270,407.52

NAME SOURCE OF INCREASE: (Explain Decrease) _____

BUDGETED RECEIPTS					
ACCT NO	Description	Present Budget	Increase Request	Decrease Request	Revised Budget
311	Ad Valorem (Current/Delinquent)	\$ 4,915,276.00	\$ -	\$ -	\$ 4,915,276.00
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ -	\$ -	\$ -	\$ -
361	Interest Earnings	\$ 25,005.00	\$ -	\$ -	\$ 25,005.00
364	Equipment and/or Other Sales	\$ -	\$ -	\$ -	\$ -
369	Misc./Refunds (prior yr expenditures)	\$ 2.00	\$ -	\$ -	\$ 2.00
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 4,940,283.00	\$ -	\$ -	\$ 4,940,283.00
Beginning Fund Balance		\$ 2,330,124.52	\$ -	\$ -	\$ 2,330,124.52
Total Budgetary Receipts & Balances		\$ 7,270,407.52	\$ -	\$ -	\$ 7,270,407.52

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	\$ 2,210,310.00	\$ -	\$ -	\$ 2,210,310.00
20	Personal Service Benefits	\$ 980,058.00	\$ -	\$ -	\$ 980,058.00
30	Operating Expense	\$ 877,590.00	\$ -	\$ -	\$ 877,590.00
40	Travel & Per Diem	\$ 27,500.00	\$ -	\$ -	\$ 27,500.00
41	Communication Services	\$ 27,500.00	\$ -	\$ -	\$ 27,500.00
42	Freight Services	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
43	Utility Service	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
44	Rentals & Leases	\$ 6,669.00	\$ -	\$ -	\$ 6,669.00
45	Insurance	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00
46	Repairs & Maintenance	\$ 213,350.00	\$ -	\$ -	\$ 213,350.00
47	Printing and Binding	\$ 500.00	\$ -	\$ -	\$ 500.00
48	Promotional Activities	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
49	Other Charges	\$ 4,250.00	\$ -	\$ -	\$ 4,250.00
51	Office Supplies	\$ 48,465.00	\$ -	\$ -	\$ 48,465.00
52.1	Gasoline/Oil/Lube	\$ 77,000.00	\$ -	\$ -	\$ 77,000.00
52.2	Chemicals	\$ 1,070,512.00	\$ -	\$ -	\$ 1,070,512.00
52.3	Protective Clothing	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00
52.4	Misc. Supplies	\$ 47,100.00	\$ -	\$ -	\$ 47,100.00
52.5	Tools & Implements	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
54	Publications & Dues	\$ 15,000.00	\$ 6,500.00	\$ -	\$ 21,500.00
55	Training	\$ 7,600.00	\$ -	\$ -	\$ 7,600.00
60	Capital Outlay	\$ 600,622.50	\$ -	\$ -	\$ 600,622.50
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 475,881.02	\$ -	\$ 6,500.00	\$ 469,381.02
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET AND CHARGES		\$ 6,801,407.52	\$ 6,500.00	\$ 6,500.00	\$ 6,801,407.52
0.001	Reserves - Future Capital Outlay	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
0.004	Reserves - Sick and Annual Leave	\$ 69,000.00	\$ -	\$ -	\$ 69,000.00
TOTAL RESERVES		\$ 469,000.00	\$ -	\$ -	\$ 469,000.00
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 7,270,407.52	\$ 6,500.00	\$ 6,500.00	\$ 7,270,407.52
ENDING FUND BALANCE		\$ -	\$ (6,500.00)	\$ (6,500.00)	\$ -

APPROVED: _____
Chairman of the Board, or Clerk of Circuit Court

DATE _____

APPROVED: _____
Mosquito Control Program

DATE _____

Resolution Number 2022-002

A RESOLUTION OF THE INDIAN RIVER MOSQUITO CONTROL DISTRICT OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE BUDGET FOR FISCAL YEAR 2021-2022.

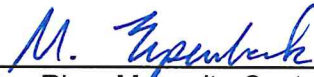
WHEREAS, certain appropriation and expenditure amendments to the adopted Fiscal Year 2021-2022 Budget are to be made by resolution pursuant to section 189.418(6)(c), Florida Statutes; and

WHEREAS, the Board of Commissioners of Indian River Mosquito Control District of Indian River County, Florida, desires to amend the fiscal year 2021-2022 budget, as more specifically set forth in Attachment "E" 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 2021-2022 Budget be and hereby is amended as set forth in Attachment "E" upon adoption of this Resolution


DULY ADOPTED at a public hearing this 10th Day of May 2022.

Time Adopted 6:30 PM



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

ATTEST:


_____

JANICE BRODA, COMMISSIONER
MATT ERPENBECK, COMMISSIONER
TOM LOWTHER, COMMISSIONER
SHERRY BURROUGHS, EXECUTIVE DIRECTOR



MEMORANDUM

Date: May 10, 2022

To: Board of Commissioners

From: Lisa Ridley, Finance Director

Subject: FY 2021-2022 Budget Amendment #3, Resolution 2022-002

A Local Fund Budget Amendment is required to increase account number 54 (Publications & Dues) by \$6,500 to cover Sustaining Government Membership Dues for the American Mosquito Control Association. This expense will be covered by decreasing account number 89 (Contingency) by \$6,500.

Staff recommends that the Board approve FY 2021-2022 Amendment#3 (Local) and adopt Resolution Number 2022-002.

Resolution Number 2022-002

A RESOLUTION OF THE INDIAN RIVER MOSQUITO CONTROL DISTRICT OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE BUDGET FOR FISCAL YEAR 2021-2022.

WHEREAS, certain appropriation and expenditure amendments to the adopted Fiscal Year 2021-2022 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 2021-2022 budget, as more specifically set forth in Attachment "E" 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 2021-2022 Budget be and hereby is amended as set forth in Attachment "E" upon adoption of this Resolution

DULY ADOPTED at a public hearing this 10th Day of May 2022.

Time Adopted _____ PM

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

ATTEST:

AMENDMENT NO. 1 TO AGREEMENT FOR AERIAL LARVICIDING

THIS AMENDMENT NO. 1 to the AGREEMENT FOR AERIAL LARVICIDING by and between the INDIAN RIVER MOSQUITO CONTROL DISTRICT (“District”) and THOMAS SUMMERSILL, INC. (“Contractor”), dated May 10, 2021 is entered into this ____ day of _____, 2022.

WITNESSETH:

WHEREAS, on May 10, 2021, the Indian River Mosquito Control District (“District”) entered into the Agreement for Aerial Larviciding with Thomas Summersill, Inc (“Contractor”) for the aerial spraying for mosquito control (“Agreement”); and

WHEREAS, the parties desire to amend the pricing and payment terms of the Agreement for the latter portion of Year 1, beginning June 1, 2022; and

WHEREAS, the District has determined that amending the Agreement is in the best interest of the District and its residents.

NOW, THEREFORE, for and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, the receipt and sufficiency whereof are hereby acknowledged, the parties do agree that the Agreement is amended as follows:

1. The above recitals are true and correct and are incorporated herein.
2. Section 3 “Pricing and Payment” of the Agreement is revised as follows:

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:

Charges	Interim	Year 1	<u>Year 1</u>
	May 2021- October 2021	October 2021- September <u>May</u> 2022	<u>June 2022-</u> <u>September 2022</u>
Aerial Service per acre	\$6.50	\$7.00	<u>\$10.00</u>
Admin Fee per acre	\$1.00	\$1.00	<u>\$1.00</u>
Total Cost per Acre	\$7.50	\$8.00	<u>\$11.00</u>

Minimum Acre Threshold	125 acres	250	<u>180 acres</u>
Charge for less than Minimum	\$843.75	\$2000	<u>\$2000</u>
<u>Positioning fee</u>			<u>\$2000</u>
Admin Fee/acre treated	\$1.00	\$1.00	<u>\$1.00</u>

- 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.
3. Except as provided herein, all other terms and conditions of the Agreement remain in full force and effect and are hereby ratified and confirmed. The Agreement and this Amendment No. 1 represent the entire understanding between the parties on the issues contained herein, either written or oral, and may only be amended by written instrument signed by both parties.

The remainder of this page is left blank

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 1 to be signed and executed, on the day and year first written above

INDIAN RIVER MOSQUITO CONTROL
DISTRICT:

By:

Name: Matt Erpenbeck

Title: Chair, Board of Commissioners

Date:

THOMAS SUMMERSILL, INC

By:

Name: Jeff Summersill

Title: Vice President

Date:



IRMCD Policy Manual

Policy Number: P-2022-003
Subject: **Medical Leave**
Adopted:
Reviewed: May 10, 2022

~~v.I. MEDICAL LEAVE~~ Medical Leave

A. Medical leave is granted by the District to provide employees with the feeling of financial security and to prevent a further endangering of their health or the health of their fellow employees. Evidence of the abuse of this benefit may constitute grounds for disciplinary action up to and including dismissal.

~~A.B.~~ Every full-time employee accumulates one day 3.7 hours of medical leave per pay period totaling 96.2 hours per year. for every month of work at IRMCD.

~~B.C.~~ Employees may draw against their accumulated medical leave under the following circumstances:

- ~~1. The employee is too sick to work.~~ Personal injury or illness not connected with work.
2. The employee must visit a doctor under circumstances not covered by Workers' Comp.
3. A member of the employee's immediate family (~~spouse, sibling, child, grandchild, parent, spouse's parent, grandparent or legal guardian~~) requires medical care and attention to be provided by the employee.
4. The employee feels it necessary to visit a member of the immediate family who is hospitalized.
5. For maternity/paternity/child adoption.

~~C.D.~~ During each year of service an employee may designate up to 3 medical leave days 24 hours of medical leave to be used as personal days time for reasons not covered under Section B above. Employees must request personal days time in advance.

~~D.E.~~ The District may, at its discretion, insist on written verification of illness from a medical practitioner prior to accepting claims for medical leave of more than three days. Employees who have three consecutive days of absences because of illness or injury must provide the District proof of physician's care.

~~E.F.~~ Any employee claiming medical leave for situations which do not fall within one of the categories specified in Section B above, may lose both the medical leave he claimed, AND equivalent vacation time. Authorized sick hours shall not be counted as time worked for the purpose of computing overtime pay eligibility. Authorized sick hours shall not be counted as time worked for the purpose of computing overtime pay eligibility.

~~VII.II. MEDICAL LEAVE INCENTIVE PAYMENT~~ Medical Leave Incentive Payment

~~A.~~ A. At the close of each employee's anniversary year and when an employee has accumulated ~~30 days~~ 240 hours of medical leave the employee will qualify for the medical leave incentive payment.

~~B.~~ B. ~~The employee will be compensated at their current hourly~~ hourly rate wage (or its equivalent for salaried employees)}

~~A.C.~~ A.C. ~~The employee will be compensated for one-half of all medical leave~~ medical leave accumulated during that year. ~~(accrued minus any hours of medical leave taken that year).~~ The other one-half is added to their accumulated total.

~~B.D.~~ B.D. ~~When an employee has accrued 480 hours, the employee will be compensated at their current hourly rate (or its equivalent for salaried employees) for all medical leave accumulated during that year (accrued minus any hours of medical leave taken that year).~~ reaches the maximum accumulation of 60 days medical leave, this compensation will be paid at the straight hourly rate for all additional days over the maximum. One day will be deducted from the accumulated medical leave for each 8 hours of compensation.

~~C.E.~~ C.E. Annual medical leave payment will be made by direct deposit in the next payroll run following the anniversary date.

~~VIII.III. Separation of Employment PAYMENT OF UNUSED MEDICAL LEAVE~~ Payment of Unused Medical Leave ~~WHEN LEAVING DISTRICT EMPLOYMENT~~

~~A.~~ A. Employees with 10 or more years service with the District will be eligible for payment.

~~B.~~ B. ~~Employees shall be paid one-half of all unused medical leave, to a maximum of 240 hours (60 30 days), upon retirement, termination of employment for other than cause, or death.~~

~~C.~~ C. ~~Payment for unused medical leave will not be paid to workers-employees who leave the employee of the District with less than 10 years service, nor to workers-employees who are temporarily laid off with guaranteed reinstatement, on leave of absence, or on vacation.~~