

INDIAN RIVER MOSQUITO CONTROL DISTRICT
Financial Report
for
February 1 – February 28, 2023

I.	Income		\$142,227.98
II.	Disbursements		
	a. Local Funds (14543-14580 & dd13239-dd13317)	\$417,151.62	
	b. Non-direct-deposit payroll (None)	\$-----	
	c. State Funds (None)	<u>\$-----</u>	
	d. Total Disbursements		<u>-\$417,151.62</u>
	e. Net		-\$274,923.64
III.	Change in cash position from last month	-\$277,983.58	
IV.	Bank balance (all accounts)	\$6,652,050.73	
	a. Less reserves and contingency	<u>-\$1,718,143.05</u>	
V.	Total available cash	\$4,933,907.68	

IRMCD

Monthly Board Disbursement Report

As of February 28, 2023

Type	Date	Num	Name	Memo	Amount
1050 Seacoast Oper-4941 & 9831					
Liability Check	02/01/2023		QuickBooks Payroll Service	Created by Payroll Service on 01/31/2023	-49,185.55
Liability Check	02/09/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/07/2023	-1,405.00
Liability Check	02/15/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/14/2023	-52,857.26
Liability Check	02/16/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/14/2023	-491.98
Liability Check	02/03/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	-17,097.82
Liability Check	02/02/2023	EFT	Child Support		-507.39
Liability Check	02/03/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-3,291.18
Liability Check	02/03/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-520.00
Liability Check	02/17/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	-18,185.72
Liability Check	02/16/2023	EFT	Child Support		-507.39
Liability Check	02/17/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-1,296.72
Liability Check	02/17/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-520.00
Liability Check	02/22/2023	EFT	American Fidelity-Products	MCP# 64213- D558656 February 2023 P...	-2,884.04
Liability Check	02/24/2023	EFT	American Fidelity Assurance Company	MCP#64213 Inv#2150541B February 20...	-862.06
Liability Check	02/17/2023	EFT	Texas Life Insurance Company	SS0A9H- February 2023 Premiums	-456.32
Check	02/17/2023	EFT	Principal Financial Group	Acct#1037999-10001- March 2023 Prem...	-818.44
Check	02/01/2023	14543	Finishmaster, Inc.	Inv # 92084461	-119.56
Check	02/01/2023	14544	Cleaning By Mina, LLC	Inv # 56	-1,003.10
Check	02/01/2023	14545	ESRI, Inc	Acct # 1496150335 Inv # 94415979	-2,222.00
Check	02/01/2023	14546	Waste Management, Inc of Florida	Customer # 9-18548-52001 Inv # 09939...	-217.67
Check	02/01/2023	14547	MasterCard	Acct # 1603 - Statement Closing Date 1/...	-11,784.43
Check	02/01/2023	14548	Cintas Corporation No. 2	Payer # 14087358 Inv # 4144567710, In...	-839.16
Check	02/01/2023	14549	CIT-Copier Contract	Inv # 41645665	-199.23
Check	02/01/2023	14550	C4 Strategies, LLC.	Invoice JAN23 - 004	-5,000.00
Check	02/01/2023	14551	Board of County Commissioners	Inv # 1/31/2023	-3,774.92
Check	02/08/2023	14552	AT&T	Acct # 77256223930870454 - Local/Lon...	-265.63
Check	02/08/2023	14553	Charlie's Service	Inv # 20574	-101.75
Check	02/08/2023	14554	Carr, Riggs & Ingram LLC	Inv # 17518873	-3,500.00
Check	02/08/2023	14555	Indian River County Landfill	Acct # 178301	-16.54
Check	02/08/2023	14556	Jordan Power Equipment Corp.	Inv # 111113	-52.72
Check	02/08/2023	14557	Staples Advantage	Acct # ATL1067547 Inv # 8069078714	-43.63
Check	02/08/2023	14558	FedEx	Inv # 8-030-83054, Inv # 8-023-75138, In...	-25.71
Check	02/08/2023	14559	Cole Auto Supply	Acct # 1642 Closing Date 1/31/2023	-1,456.04
Check	02/15/2023	14560	Clarke Mosquito Control Products	Inv # 5103326	-83,520.00
Check	02/15/2023	14561	Cintas Corporation No. 2	Payer # 14087358 Inv # 4145962889	-419.58
Check	02/15/2023	14562	Lowe's	Acct # 2096 Inv # 915944, Inv # 956900	-22.60
Check	02/15/2023	14563	Indian River County Utilities	Cust # 0012218-062300 Bill # 11318542	-37.06
Check	02/15/2023	14564	AT&T Mobility	Acct # 823540712 Invoice # 823540712...	-823.72
Check	02/15/2023	14565	Security 101	Inv # P14009	-554.59
Check	02/15/2023	14566	Thomas R. Summersill, Inc	Inv # 03747-M23-APL, Inv # 03748-M23-...	-41,382.74
Check	02/15/2023	14567	Mullinax Ford of Vero Beach	Inv # 140275, Inv # 140184	-111.63
Check	02/22/2023	14568	Kelly Tractor Co	VOID: Acct # 2014571- Inv # SVI482976...	0.00
Check	02/20/2023	14569	Lowe's	Acct # 2096 Inv # 918204	-162.11
Check	02/22/2023	14570	Adapco, Inc	Inv # 133446	-45,504.00
Check	02/22/2023	14571	Cintas Corporation No. 2	Payer # 14087358 Inv # 4146668108	-419.58
Check	02/22/2023	14572	CFO, Inc.	Inv # 5356 - Project # 22158-R1	-1,643.00
Check	02/22/2023	14573	Homeland Irrigation Center	Inv # 274048	-83.69
Check	02/22/2023	14574	Jordan Power Equipment Corp.	Inv # 111924	-6.99

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03/02/23

Accrual Basis

IRMCD
Monthly Board Disbursement Report
 As of February 28, 2023

Type	Date	Num	Name	Memo	Amount
Check	02/22/2023	14575	Lewis, Longman, & Walker P.A.	Inv # JDR-150979	-6,475.00
Check	02/22/2023	14576	Kelly Tractor Co	Acct # 2014571 Inv # SVI478949, Inv # ...	-6,941.82
Check	02/22/2023	14577	Comcast	Acct # 8535115060598219	-384.13
Check	02/22/2023	14578	FPL	Acct # 90168-13504	-1,182.95
Check	02/22/2023	14579	KYOCERA Document Solutions Southeast,LLC	Inv # 55V1311410	-534.73
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/M...	-45,432.74
Total 1050 Seacoast Oper-4941 & 9831					-417,151.62
1060 Seacoast State Funds-5161					
Total 1060 Seacoast State Funds-5161					
TOTAL					-417,151.62

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03/02/23
Accrual Basis

IRMCD
Monthly Board Disbursement Report
As of February 28, 2023

Type	Date	Num	Memo	Credit
1050 Seacoast Oper-4941 & 9831				
Paycheck	02/02/2023	Feb 23		
Paycheck	02/02/2023	dd13239	Direct Deposit	
Paycheck	02/02/2023	dd13240	Direct Deposit	
Paycheck	02/02/2023	dd13241	Direct Deposit	
Paycheck	02/02/2023	dd13242	Direct Deposit	
Paycheck	02/02/2023	dd13243	Direct Deposit	
Paycheck	02/02/2023	dd13245	Direct Deposit	
Paycheck	02/02/2023	dd13246	Direct Deposit	
Paycheck	02/02/2023	dd13247	Direct Deposit	
Paycheck	02/02/2023	dd13248	Direct Deposit	
Paycheck	02/02/2023	dd13249	Direct Deposit	
Paycheck	02/02/2023	dd13250	Direct Deposit	
Paycheck	02/02/2023	dd13251	Direct Deposit	
Paycheck	02/02/2023	dd13252	Direct Deposit	
Paycheck	02/02/2023	dd13253	Direct Deposit	
Paycheck	02/02/2023	dd13254	Direct Deposit	
Paycheck	02/02/2023	dd13255	Direct Deposit	
Paycheck	02/02/2023	dd13256	Direct Deposit	
Paycheck	02/02/2023	dd13257	Direct Deposit	
Paycheck	02/02/2023	dd13258	Direct Deposit	
Paycheck	02/02/2023	dd13259	Direct Deposit	
Paycheck	02/02/2023	dd13260	Direct Deposit	
Paycheck	02/02/2023	dd13261	Direct Deposit	
Paycheck	02/02/2023	dd13262	Direct Deposit	
Paycheck	02/02/2023	dd13263	Direct Deposit	
Paycheck	02/02/2023	dd13264	Direct Deposit	
Paycheck	02/02/2023	dd13265	Direct Deposit	
Paycheck	02/02/2023	dd13266	Direct Deposit	
Paycheck	02/02/2023	dd13267	Direct Deposit	
Paycheck	02/02/2023	dd13268	Direct Deposit	
Paycheck	02/02/2023	dd13269	Direct Deposit	
Paycheck	02/02/2023	dd13270	Annual Sick check	
Paycheck	02/02/2023	dd13271	Annual Sick Check	
Paycheck	02/10/2023	dd13272	Direct Deposit	
Paycheck	02/10/2023	dd13273	Direct Deposit	
Paycheck	02/10/2023	dd13274	Direct Deposit	
Paycheck	02/10/2023	dd13275	Direct Deposit	
Paycheck	02/10/2023	dd13276	Direct Deposit	
Paycheck	02/10/2023	dd13277	Direct Deposit	
Paycheck	02/10/2023	dd13278	Direct Deposit	
Paycheck	02/10/2023	dd13279	Direct Deposit	
Paycheck	02/10/2023	dd13280	Direct Deposit	
Paycheck	02/10/2023	dd13281	Direct Deposit	

IRMCD
Monthly Board Disbursement Report
 As of February 28, 2023

Type	Date	Num	Memo	Credit
Paycheck	02/10/2023	dd13282	Direct Deposit	
Paycheck	02/10/2023	dd13283	Direct Deposit	
Paycheck	02/10/2023	dd13284	Direct Deposit	
Paycheck	02/10/2023	dd13285	Direct Deposit	
Paycheck	02/10/2023	dd13286	Direct Deposit	
Paycheck	02/17/2023	dd13287	Direct Deposit	
Paycheck	02/17/2023	dd13288	Direct Deposit	
Paycheck	02/16/2023	dd13289	Direct Deposit	
Paycheck	02/16/2023	dd13290	Direct Deposit	
Paycheck	02/16/2023	dd13291	Direct Deposit	
Paycheck	02/16/2023	dd13292	Direct Deposit	
Paycheck	02/16/2023	dd13293	Direct Deposit	
Paycheck	02/16/2023	dd13294	Direct Deposit	
Paycheck	02/16/2023	dd13295	Direct Deposit	
Paycheck	02/16/2023	dd13296	Direct Deposit	
Paycheck	02/16/2023	dd13297	Direct Deposit	
Paycheck	02/16/2023	dd13298	Direct Deposit	
Paycheck	02/16/2023	dd13299	Direct Deposit	
Paycheck	02/16/2023	dd13300	Direct Deposit	
Paycheck	02/16/2023	dd13301	Direct Deposit	
Paycheck	02/16/2023	dd13302	Direct Deposit	
Paycheck	02/16/2023	dd13303	Direct Deposit	
Paycheck	02/16/2023	dd13304	Direct Deposit	
Paycheck	02/16/2023	dd13305	Direct Deposit	
Paycheck	02/16/2023	dd13306	Direct Deposit	
Paycheck	02/16/2023	dd13307	Direct Deposit	
Paycheck	02/16/2023	dd13308	Direct Deposit	
Paycheck	02/16/2023	dd13309	Direct Deposit	
Paycheck	02/16/2023	dd13310	Direct Deposit	
Paycheck	02/16/2023	dd13311	Direct Deposit	
Paycheck	02/16/2023	dd13312	Direct Deposit	
Paycheck	02/16/2023	dd13313	Direct Deposit	
Paycheck	02/16/2023	dd13314	Direct Deposit	
Paycheck	02/16/2023	dd13315	Direct Deposit	
Paycheck	02/16/2023	dd13316	Direct Deposit	
Paycheck	02/16/2023	dd13317	Direct Deposit	
Total 1050 Seacoast Oper-4941 & 9831				0.00
1070 RBC Operating Acct				
Total 1070 RBC Operating Acct				
TOTAL				0.00

IRM
Custom Transaction Detail Report
February 2023

Column1	Column3	Column5	Column7	Column9	Column11	Column15	Column17
Type	Date	Num	Name	Memo	Account	Split	Amount
Check	02/01/2023	14548	Cintas Corporation No. 2	Payer # 14087358 Inv # 4144567710, Inv#4145258770	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-839.16
Check	02/01/2023	14548	Cintas Corporation No. 2	Payer # 14087358 Inv # 4144567710 1/25/2023 Uniform Services	30.4.2 Other Prof Svc/Uniforms	1050 Seacoast Oper-4941 & 9831	419.58
Check	02/01/2023	14543	Finishmaster, Inc.	Inv # 92084461	1050 Seacoast Oper-4941 & 9831	52.4.5 Supl Arbovirus	-119.56
Check	02/01/2023	14543	Finishmaster, Inc.	Inv # 92084461 (7) boxes of sizes medium and large nitrile gloves	52.4.5 Supl Arbovirus	1050 Seacoast Oper-4941 & 9831	119.56
Check	02/01/2023	14544	Cleaning By Mina, LLC	Inv # 56	1050 Seacoast Oper-4941 & 9831	30.4.1 Other Prof Svc/Janitor	-1,003.10
Check	02/01/2023	14544	Cleaning By Mina, LLC	Inv # 56 Feb 2023 Maintenance cleaning	30.4.1 Other Prof Svc/Janitor	1050 Seacoast Oper-4941 & 9831	1,003.10
Check	02/01/2023	14545	ESRI, Inc	Acct # 1496150335 Inv # 94415979	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-2,222.00
Check	02/01/2023	14545	ESRI, Inc	Acct # 1496150335 Inv # 94415979 ArcGIS Desktop Standard Concurrent Primary Maintenance 2/24/20...	51.2 Computer Software	1050 Seacoast Oper-4941 & 9831	1,515.00
Check	02/01/2023	14545	ESRI, Inc	Inv # 94415979 ArcGIS Desktop Basic Concurrent Primary Maintenance 2/24/2023-2/23/2024	51.2 Computer Software	1050 Seacoast Oper-4941 & 9831	707.00
Check	02/01/2023	14546	Waste Management, Inc of Florida	Customer # 9-18548-52001 Inv # 0993983-4835-1, Customer # 13-91132-63000 Inv # 0994310-4835-6	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-217.67
Check	02/01/2023	14546	Waste Management, Inc of Florida	Customer # 9-18548-52001 Inv # 0993983-4835-1 Dumpster Weekly Service Feb 2022	43.1 Utility Services	1050 Seacoast Oper-4941 & 9831	136.50
Check	02/01/2023	14546	Waste Management, Inc of Florida	Customer # 13-91132-63000 Inv # 0994310-4835-6 Recycle Weekly Service Feb 2022	43.1 Utility Services	1050 Seacoast Oper-4941 & 9831	81.17
Liability Check	02/01/2023		QuickBooks Payroll Service	Created by Payroll Service on 01/31/2023	1050 Seacoast Oper-4941 & 9831	2111 Direct Deposit Liabilities	-49,185.55
Liability Check	02/01/2023		QuickBooks Payroll Service	Created by Payroll Service on 01/31/2023	2111 Direct Deposit Liabilities	1050 Seacoast Oper-4941 & 9831	49,185.55
Check	02/01/2023	14547	MasterCard	Acct # 1603 - Statement Closing Date 1/27/2023	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-11,784.43
Check	02/01/2023	14547	MasterCard	Acct # 1603 - Statement Closing Date 1/27/2023, QB monthly payroll per employee fee	30.2.2 Direct Deposit Fees	1050 Seacoast Oper-4941 & 9831	155.00
Check	02/01/2023	14547	MasterCard	AMCA conf hotel reservation Deposit (P,J), Fly-in (MH) hotel reservations, Fly-in (MH) hotel reser...	40.1 Travel & Per Diem	1050 Seacoast Oper-4941 & 9831	1,837.53
Check	02/01/2023	14547	MasterCard	AMCA 89th Annual conf registration (P,J), FASD 2023 Registration (ME, SB)	40.2.1 Registrations	1050 Seacoast Oper-4941 & 9831	672.98
Check	02/01/2023	14547	MasterCard	Earthlink	41.1 Communication Services	1050 Seacoast Oper-4941 & 9831	9.90
Check	02/01/2023	14547	MasterCard	(2) rolls stamps, sert mail to IRS for 1099	42.1 Freight/Transportation	1050 Seacoast Oper-4941 & 9831	128.69
Check	02/01/2023	14547	MasterCard	(100) pk 3/8x24 machine nuts, (2) pk yellow LED bulbs, (2) 3/8 NOT brass nuts	46.0.20 Maint by IRMCD	1050 Seacoast Oper-4941 & 9831	50.59
Check	02/01/2023	14547	MasterCard	Refund (2) leviton sockets, Refund (2)pk 100W bug lamps	46.5.1 Buildings-IRMCD	1050 Seacoast Oper-4941 & 9831	-34.19
Check	02/01/2023	14547	MasterCard	(6) yamaha front brake pad kit, (1) yamaha outer front axle boot, (1) yamaha inner rear axle boo...	46.6.1 Truck/Auto/ATV-IRMCD	1050 Seacoast Oper-4941 & 9831	734.80
Check	02/01/2023	14547	MasterCard	(2) hydraulic hose springs, steering cable 15', oil plug washer, oil plug Seaark #2,3	46.6.3 Heavy Eqpt/Boats-IRMCD	1050 Seacoast Oper-4941 & 9831	241.87
Check	02/01/2023	14547	MasterCard	Ivory construction paper, Lt Brown construction paper, black pipe cleaners, brown pipe cleaners,...	48.1 Promo/Educational Activ	1050 Seacoast Oper-4941 & 9831	42.77
Check	02/01/2023	14547	MasterCard	(11)pk mouse pads, Tax credit from Moe's, 5X8 weekly planner, (80)ct 4 gal trash bags, (10) pend...	51.1 Office Supplies	1050 Seacoast Oper-4941 & 9831	101.25
Check	02/01/2023	14547	MasterCard	Office 365 2.7yrs (P,J), QB Time fee per user, 1yr Snap On Scan Tool software	51.2 Computer Software	1050 Seacoast Oper-4941 & 9831	2,261.72
Check	02/01/2023	14547	MasterCard	(5) display port to HDMI adapter, (3) computer stand w/wheels, (4) 27" AOC Monitors (S,J), HP...	51.3 Computer Hardware	1050 Seacoast Oper-4941 & 9831	955.39
Check	02/01/2023	14547	MasterCard	25.442 gal gasoline (fly-in)	52.1.2 Gas & Diesel	1050 Seacoast Oper-4941 & 9831	104.29
Check	02/01/2023	14547	MasterCard	(12) CP3612-TEF gasket, (2) connecting rods, (2) pistons, (2) pins, American Eagle Compressor V2...	52.4.5 Supl Arbovirus	1050 Seacoast Oper-4941 & 9831	920.19
Check	02/01/2023	14547	MasterCard	(10) pk 6V batteries, (15) 50lb chicken feed, (3) pk Sharps container, (3) Insect posters, (125)...	52.4.5 Supl Arbovirus	1050 Seacoast Oper-4941 & 9831	2,030.85
Check	02/01/2023	14547	MasterCard	DeWalt Rotary Hammer drill, (2) DeWalt 20V battery pack, Precision Low Amp probe	52.5 Tools & Small Implements	1050 Seacoast Oper-4941 & 9831	789.00
Check	02/01/2023	14547	MasterCard	SHRM membership (JMA)	54.1 Publications & Dues	1050 Seacoast Oper-4941 & 9831	229.00
Check	02/01/2023	14547	MasterCard	AWSC-2023 5.15-5.18 23 Aquatics weed (SB), Advanced Mosquito ID course (S,J), Dodd Advanced ID re...	55.2 Training	1050 Seacoast Oper-4941 & 9831	552.80
Check	02/01/2023	14549	CIT-Copier Contract	Inv # 41645665	1050 Seacoast Oper-4941 & 9831	44.1.2 Misc Rentals/Leases	-199.23
Check	02/01/2023	14549	CIT-Copier Contract	Inv # 41645665- January 2023 Monthly copier/printer lease pymt	44.1.2 Misc Rentals/Leases	1050 Seacoast Oper-4941 & 9831	199.23
Check	02/01/2023	14548	Cintas Corporation No. 2	Payer # 14087358 Inv # 4145258770 2/1/2023 Uniform Services	30.4.2 Other Prof Svc/Uniforms	1050 Seacoast Oper-4941 & 9831	419.58
Check	02/01/2023	14551	Board of County Commissioners	Inv # 1/31/2023	1050 Seacoast Oper-4941 & 9831	52.1.2 Gas & Diesel	-3,774.92
Check	02/01/2023	14551	Board of County Commissioners	Inv # 1/31/2023 Fuel charges forJan 2023 Unleaded \$2.96/gal Diesel \$4.06/gal	52.1.2 Gas & Diesel	1050 Seacoast Oper-4941 & 9831	3,774.92
Liability Check	02/02/2023	EFT	Child Support		1050 Seacoast Oper-4941 & 9831	2006 Payroll Liabilities	-507.39
Liability Check	02/02/2023	EFT	Child Support		2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	507.39
Liability Check	02/03/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-17,097.82
Liability Check	02/03/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	6,594.50
Liability Check	02/03/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	995.39
Liability Check	02/03/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	995.39
Liability Check	02/03/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	4,256.27
Liability Check	02/03/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	4,256.27
Liability Check	02/03/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	2006 Payroll Liabilities	-3,291.18
Liability Check	02/03/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	3,291.18
Liability Check	02/03/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	2006 Payroll Liabilities	-520.00
Liability Check	02/03/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	520.00
Check	02/08/2023	14552	AT&T	Acct # 77256223930870454 - Local/Long Distance Feb 2023	1050 Seacoast Oper-4941 & 9831	41.1 Communication Services	-265.63
Check	02/08/2023	14552	AT&T	Acct # 77256223930870454 - Local/Long Distance Feb 2023	41.1 Communication Services	1050 Seacoast Oper-4941 & 9831	265.63
Check	02/08/2023	14553	Charlie's Service	Inv # 20574	1050 Seacoast Oper-4941 & 9831	46.2 Truck/Auto/ATV-Other	-101.75
Check	02/08/2023	14553	Charlie's Service	Inv # 20574 Evacuate & recharge a/c in truck 259	46.2 Truck/Auto/ATV-Other	1050 Seacoast Oper-4941 & 9831	101.75

IRMCD
Custom Transaction Detail Report
February 2023

Check	02/08/2023	14554	Carr, Riggs & Ingram LLC	Inv # 17518873	1050 Seacoast Oper-4941 & 9831	30.2 Auditor	-3,500.00
Check	02/08/2023	14554	Carr, Riggs & Ingram LLC	Inv # 17518873 Progress Billing for Audit of Financial Statements Period ending September 30, 2022	30.2 Auditor	1050 Seacoast Oper-4941 & 9831	3,500.00
Check	02/08/2023	14555	Indian River County Landfill	Acct # 178301	1050 Seacoast Oper-4941 & 9831	46.5.3 Dikes-IRMCD	-16.54
Check	02/08/2023	14555	Indian River County Landfill	Acct # 178301 debris from permanent control	46.5.3 Dikes-IRMCD	1050 Seacoast Oper-4941 & 9831	16.54
Check	02/08/2023	14556	Jordan Power Equipment Corp.	Inv # 111113	1050 Seacoast Oper-4941 & 9831	46.6.4 Mowers/Other Rprs-IRMCD	-52.72
Check	02/08/2023	14556	Jordan Power Equipment Corp.	Inv # 111113 6 pack chain saw gas mix, (2) 1 gal chain saw bar oil	46.6.4 Mowers/Other Rprs-IRMCD	1050 Seacoast Oper-4941 & 9831	52.72
Check	02/08/2023	14557	Staples Advantage	Acct # ATL1067547 Inv # 8069078714	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-43.63
Check	02/08/2023	14557	Staples Advantage	Acct # ATL1067547 Inv # 8069078714 legal hanging fliders, 3 ring binders, business card stock	11 Office Supplies	1050 Seacoast Oper-4941 & 9831	41.58
Check	02/08/2023	14558	FedEx	Inv # 8-030-83054, Inv # 8-023-75138, Inv # 8-016-75295	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-25.71
Check	02/08/2023	14558	FedEx	Inv # 8-030-83054 shipping ARBO samples	52.4.5 Supl Arbovirus	1050 Seacoast Oper-4941 & 9831	8.57
Check	02/08/2023	14558	FedEx	Inv # 8-023-75138 shipping ARBO samples	52.4.5 Supl Arbovirus	1050 Seacoast Oper-4941 & 9831	8.57
Check	02/08/2023	14559	Cole Auto Supply	Acct # 1642 Closing Date 1/31/2023	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-1,456.04
Check	02/08/2023	14559	Cole Auto Supply	Acct # 1642 Closing Date 1/31/2023 Gloss black engine paint, ext. life coolant	46.0.20 Maint by IRMCD	1050 Seacoast Oper-4941 & 9831	106.22
Check	02/08/2023	14559	Cole Auto Supply	tk 258 a/fill, tk 254 r/door mirror, tk 259 a/c evap core, tk 256 hood lift kit, tk 259 a/c comp...	46.6.1 Truck/Auto/ATV-IRMCD	1050 Seacoast Oper-4941 & 9831	1,262.70
Check	02/08/2023	14559	Cole Auto Supply	oil & fuel filters for boats, oil filters for Tim's boat	46.6.3 Heavy Eqpl/Boats-IRMCD	1050 Seacoast Oper-4941 & 9831	44.04
Check	02/08/2023	14559	Cole Auto Supply	10w40 oil for ATVs	52.1.1 Oil & Lubricants	1050 Seacoast Oper-4941 & 9831	43.08
Check	02/08/2023	14558	FedEx	Inv # 8-016-75295 shipping ARBO samples	52.4.5 Supl Arbovirus	1050 Seacoast Oper-4941 & 9831	8.57
Check	02/08/2023	14557	Staples Advantage	(1) 5 pack 3X5 memo pads	51.1 Office Supplies	1050 Seacoast Oper-4941 & 9831	2.05
Liability Check	02/09/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/07/2023	1050 Seacoast Oper-4941 & 9831	2111 Direct Deposit Liabilities	-1,405.00
Liability Check	02/09/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/07/2023	2111 Direct Deposit Liabilities	1050 Seacoast Oper-4941 & 9831	1,405.00
Check	02/15/2023	14560	Clarke Mosquito Control Products	Inv # 5103326	1050 Seacoast Oper-4941 & 9831	52.2.45 Censor	-83,520.00
Check	02/15/2023	14560	Clarke Mosquito Control Products	Inv # 5103326 (24) 1,000 lb bags of Censor	52.2.45 Censor	1050 Seacoast Oper-4941 & 9831	83,520.00
Check	02/15/2023	14561	Cintas Corporation No. 2	Payer # 14087358 Inv # 4145962889	1050 Seacoast Oper-4941 & 9831	30.4.2 Other Prof Svc/Uniforms	-419.58
Check	02/15/2023	14561	Cintas Corporation No. 2	Payer # 14087358 Inv # 4145962889 02/08/2023 Uniform Services	30.4.2 Other Prof Svc/Uniforms	1050 Seacoast Oper-4941 & 9831	419.58
Check	02/15/2023	14562	Lowe's	Acct # 2096 Inv # 915944, Inv # 956900	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-22.60
Check	02/15/2023	14562	Lowe's	Acct # 2096 Inv # 915944 (2) 10pk o rings for ULV systems	52.4.4 Supl ULV	1050 Seacoast Oper-4941 & 9831	5.54
Check	02/15/2023	14562	Lowe's	Inv # 956900 100 feet of rope for plug pole	46.5.2 Grounds-IRMCD	1050 Seacoast Oper-4941 & 9831	12.34
Check	02/15/2023	14562	Lowe's	Inv # 956900 door bumper for Board room	46.5.1 Buildings-IRMCD	1050 Seacoast Oper-4941 & 9831	4.72
Check	02/15/2023	14563	Indian River County Utilities	Cust # 0012218-062300 Bill # 11318542	1050 Seacoast Oper-4941 & 9831	43.1 Utility Services	-37.06
Check	02/15/2023	14563	Indian River County Utilities	Cust # 0012218-062300 Bill # 11318542 Water service 1/06/2023-2/06/2023	43.1 Utility Services	1050 Seacoast Oper-4941 & 9831	37.06
Check	02/15/2023	14564	AT&T Mobility	Acct # 823540712 Invoice # 823540712X02122023	1050 Seacoast Oper-4941 & 9831	41.1 Communication Services	-823.72
Check	02/15/2023	14564	AT&T Mobility	Acct # 823540712 Invoice # 823540712X02122023 Cellular Service	41.1 Communication Services	1050 Seacoast Oper-4941 & 9831	823.72
Liability Check	02/15/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/14/2023	1050 Seacoast Oper-4941 & 9831	2111 Direct Deposit Liabilities	-52,857.26
Liability Check	02/15/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/14/2023	2111 Direct Deposit Liabilities	1050 Seacoast Oper-4941 & 9831	52,857.26
Check	02/15/2023	14565	Security 101	Inv # P14009	1050 Seacoast Oper-4941 & 9831	46.1.1 Buildings-Other	-554.59
Check	02/15/2023	14565	Security 101	Inv # P14009 Lock-down button addition for new access control system	46.1.1 Buildings-Other	1050 Seacoast Oper-4941 & 9831	554.59
Check	02/15/2023	14566	Thomas R. Summersill, Inc	Inv # 03747-M23-APL, Inv # 03748-M23-APL, Inv # 03749-M23-APL	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-41,382.74
Check	02/15/2023	14566	Thomas R. Summersill, Inc	Inv # 03747-M23-APL Aerial services completed 2/8/2023	30.4.5/Contract Serv.-Aircraft	1050 Seacoast Oper-4941 & 9831	18,130.00
Check	02/15/2023	14566	Thomas R. Summersill, Inc	Inv # 03748-M23-APL Aerial services completed 2/8/2023	30.4.5/Contract Serv.-Aircraft	1050 Seacoast Oper-4941 & 9831	12,233.50
Check	02/15/2023	14566	Thomas R. Summersill, Inc	Inv # 03749-M23-APL Aerial services completed 2/9/2023	30.4.5/Contract Serv.-Aircraft	1050 Seacoast Oper-4941 & 9831	11,019.24
Check	02/15/2023	14567	Mullinax Ford of Vero Beach	Inv # 140275, Inv # 140184	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-111.63
Check	02/15/2023	14567	Mullinax Ford of Vero Beach	Inv # 140275 Door wire assembly for truck 263	46.6.1 Truck/Auto/ATV-IRMCD	1050 Seacoast Oper-4941 & 9831	42.79
Check	02/15/2023	14567	Mullinax Ford of Vero Beach	Inv # 140184 Door latch for truck 263	46.6.1 Truck/Auto/ATV-IRMCD	1050 Seacoast Oper-4941 & 9831	68.84
Liability Check	02/16/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/14/2023	1050 Seacoast Oper-4941 & 9831	2111 Direct Deposit Liabilities	-491.98
Liability Check	02/16/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/14/2023	2111 Direct Deposit Liabilities	1050 Seacoast Oper-4941 & 9831	491.98
Liability Check	02/16/2023	EFT	Child Support		1050 Seacoast Oper-4941 & 9831	2006 Payroll Liabilities	-507.39
Liability Check	02/16/2023	EFT	Child Support		2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	507.39
Liability Check	02/17/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-18,185.72
Liability Check	02/17/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	7,270.50
Liability Check	02/17/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	1,034.47
Liability Check	02/17/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	1,034.47
Liability Check	02/17/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	4,423.14
Liability Check	02/17/2023	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	4,423.14
Liability Check	02/17/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	2006 Payroll Liabilities	-1,296.72
Liability Check	02/17/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	1,296.72
Liability Check	02/17/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	2006 Payroll Liabilities	-520.00
Liability Check	02/17/2023	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	1050 Seacoast Oper-4941 & 9831	520.00
Liability Check	02/17/2023	EFT	Texas Life Insurance Company	SSOAH- February 2023 Premiums	1050 Seacoast Oper-4941 & 9831	2006.7 Texas Life	-456.32

IRM
Custom Transaction Detail Report
February 2023

Liability Check	02/17/2023	EFT	Texas Life Insurance Company	SS0A9H- February 2023 Premiums	2006.7 Texas Life	1050 Seacoast Oper-4941 & 9831	456.32
Check	02/17/2023	EFT	Principal Financial Group	Acct#1037999-10001- March 2023 Premiums	1050 Seacoast Oper-4941 & 9831	20.3 Life/Health Insurance	-818.44
Check	02/17/2023	EFT	Principal Financial Group	Acct#1037999-10001- March 2023 Premiums	20.3 Life/Health Insurance	1050 Seacoast Oper-4941 & 9831	818.44
Check	02/20/2023	14569	Lowe's	Acct # 2096 Inv # 918204	1050 Seacoast Oper-4941 & 9831	52.4.6 Supl Larviciding	-162.11
Check	02/20/2023	14569	Lowe's	Acct # 2096 Inv # 918204 (5) Fiskars loppers, (10) flagging tapes, 2 jugs of bleach	52.4.6 Supl Larviciding	1050 Seacoast Oper-4941 & 9831	162.11
Check	02/22/2023	14568	Kelly Tractor Co	VOID: Acct # 2014571- Inv # SVI482976, Inv # SVI478949, Inv # P101_0234849	1050 Seacoast Oper-4941 & 9831	-SPLIT-	0.00
Check	02/22/2023	14568	Kelly Tractor Co	Acct # 2014571 Inv # SVI478949 Trip charge for CAT2, Inv # SVI482976 Trip charge for CAT2	46.4.1 Heavy Eqpt/Boats-Other	1050 Seacoast Oper-4941 & 9831	0.00
Check	02/22/2023	14568	Kelly Tractor Co	Acct # 2014571 Inv # P101_0234849, elements for CAT2	46.6.3 Heavy Eqpt/Boats-IRMCD	1050 Seacoast Oper-4941 & 9831	0.00
Liability Check	02/22/2023	EFT	American Fidelity-Products	MCP# 64213- D558656 February 2023 Premiums	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-2,884.04
Liability Check	02/22/2023	EFT	American Fidelity-Products	MCP# 64213- D558656 February 2023 Premiums	2006.21 AFA/ Accident (post-tax)	1050 Seacoast Oper-4941 & 9831	119.26
Liability Check	02/22/2023	EFT	American Fidelity-Products	MCP# 64213- D558656 February 2023 Premiums	2006.2 AFA/Accident	1050 Seacoast Oper-4941 & 9831	582.80
Liability Check	02/22/2023	EFT	American Fidelity-Products	MCP# 64213- D558656 February 2023 Premiums	2006.3 AFA/Cancer (pre-tax)	1050 Seacoast Oper-4941 & 9831	372.70
Liability Check	02/22/2023	EFT	American Fidelity-Products	MCP# 64213- D558656 February 2023 Premiums	2006.4 AFA/Cancer (post tax)	1050 Seacoast Oper-4941 & 9831	141.70
Liability Check	02/22/2023	EFT	American Fidelity-Products	MCP# 64213- D558656 February 2023 Premiums	2006.83 AFA/Critical Care(post)	1050 Seacoast Oper-4941 & 9831	81.94
Liability Check	02/22/2023	EFT	American Fidelity-Products	MCP# 64213- D558656 February 2023 Premiums	2006.5 AFA/Disability	1050 Seacoast Oper-4941 & 9831	1,279.60
Liability Check	02/22/2023	EFT	American Fidelity-Products	MCP# 64213- D558656 February 2023 Premiums	2006.6 AFA/Life Insurance	1050 Seacoast Oper-4941 & 9831	306.04
Check	02/22/2023	14570	Adapco, Inc	Inv # 133446	1050 Seacoast Oper-4941 & 9831	52.2.16 Vectobac CG-GS/Bti	-45,504.00
Check	02/22/2023	14570	Adapco, Inc	Inv # 133446 (24) 1200lb bags Vectobac GS	52.2.16 Vectobac CG-GS/Bti	1050 Seacoast Oper-4941 & 9831	45,504.00
Check	02/22/2023	14571	Cintas Corporation No. 2	Payer # 14087358 Inv # 4146668108	1050 Seacoast Oper-4941 & 9831	30.4.2 Other Prof Svc/Uniforms	-419.58
Check	02/22/2023	14571	Cintas Corporation No. 2	Payer # 14087358 Inv # 4146668108 02/15/2023 Uniform Services	30.4.2 Other Prof Svc/Uniforms	1050 Seacoast Oper-4941 & 9831	419.58
Check	02/22/2023	14573	Homeland Irrigation Center	Inv # 274048	1050 Seacoast Oper-4941 & 9831	52.4.6 Supl Larviciding	-83.69
Check	02/22/2023	14573	Homeland Irrigation Center	Inv # 274048 (10) 50" stainless steel clamps for tide gauges	52.4.6 Supl Larviciding	1050 Seacoast Oper-4941 & 9831	83.69
Check	02/22/2023	14574	Jordan Power Equipment Corp.	Inv # 111924	1050 Seacoast Oper-4941 & 9831	52.4.4 Supl ULV	-8.99
Check	02/22/2023	14574	Jordan Power Equipment Corp.	Inv # 111924 Oil seal for ULV pony motor on truck 321	52.4.4 Supl ULV	1050 Seacoast Oper-4941 & 9831	6.99
Check	02/22/2023	14575	Lewis, Longman, & Walker P.A.	Inv # JDR-150979	1050 Seacoast Oper-4941 & 9831	30.1.3 Legal Services	-6,475.00
Check	02/22/2023	14575	Lewis, Longman, & Walker P.A.	Inv # JDR-150979 Several telephone conferences, email correspondence, prepare and attend intervi...	30.1.3 Legal Services	1050 Seacoast Oper-4941 & 9831	6,475.00
Check	02/22/2023	14576	Kelly Tractor Co	Acct # 2014571 Inv # SVI478949, Inv # SVI482976, Inv # P101_0234849, Inv # P101_0245071	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-6,941.82
Check	02/22/2023	14576	Kelly Tractor Co	Acct # 2014571 Inv # SVI478949 Trip charge for CAT 2, Inv # SVI482976 Trip charge for CAT 2	46.4.1 Heavy Eqpt/Boats-Other	1050 Seacoast Oper-4941 & 9831	1,645.00
Check	02/22/2023	14576	Kelly Tractor Co	Inv # P101_0234849, elements for CAT 2, Inv # P101_0245071 (2) tracks for CAT 2	46.6.3 Heavy Eqpt/Boats-IRMCD	1050 Seacoast Oper-4941 & 9831	5,296.82
Check	02/22/2023	14577	Comcast	Acct # 8535115060598219	1050 Seacoast Oper-4941 & 9831	41.1 Communication Services	-384.13
Check	02/22/2023	14577	Comcast	Acct # 8535115060598219 Internet services 02/27/2023-03/26/2023	41.1 Communication Services	1050 Seacoast Oper-4941 & 9831	384.13
Check	02/22/2023	14578	FPL	Acct # 90168-13504	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-1,182.95
Check	02/22/2023	14578	FPL	Acct # 90168-13504 1/19/2023 Shop/Office	43.1 Utility Services	1050 Seacoast Oper-4941 & 9831	1,056.32
Check	02/22/2023	14578	FPL	Acct # 90168-13504 1/19/2023 Electric pumps	52.1.3 Electric Pumps	1050 Seacoast Oper-4941 & 9831	126.63
Check	02/22/2023	14579	KYCOCERA Document Solutions Southeast,LLC	Inv # 55V1311410	1050 Seacoast Oper-4941 & 9831	44.1.2 Misc Rentals/Leases	-534.73
Check	02/22/2023	14579	KYCOCERA Document Solutions Southeast,LLC	Inv # 55V1311410 2/15/2022-5/14/2023 billing period	44.1.2 Misc Rentals/Leases	1050 Seacoast Oper-4941 & 9831	534.73
Liability Check	02/24/2023	EFT	American Fidelity Assurance Company	MCP#64213 Inv#2150541B February 2023 Premiums	1050 Seacoast Oper-4941 & 9831	2006.1 AFA/Medical Care FSA	-862.06
Liability Check	02/24/2023	EFT	American Fidelity Assurance Company	MCP#64213 Inv#2150541B February 2023 Premiums	2006.1 AFA/Medical Care FSA	1050 Seacoast Oper-4941 & 9831	862.06
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	1050 Seacoast Oper-4941 & 9831	-SPLIT-	-45,432.74
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.81 Emp. Dental Prem Cont	1050 Seacoast Oper-4941 & 9831	315.00
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.81 Emp. Dental Prem Cont	1050 Seacoast Oper-4941 & 9831	371.50
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.81 Emp. Dental Prem Cont	1050 Seacoast Oper-4941 & 9831	114.48
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.81 Emp. Dental Prem Cont	1050 Seacoast Oper-4941 & 9831	279.60
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.8 Emp. Health Prem Contrib	1050 Seacoast Oper-4941 & 9831	142.26
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.8 Emp. Health Prem Contrib	1050 Seacoast Oper-4941 & 9831	349.09
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.8 Emp. Health Prem Contrib	1050 Seacoast Oper-4941 & 9831	218.58
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.8 Emp. Health Prem Contrib	1050 Seacoast Oper-4941 & 9831	554.12
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.8 Emp. Health Prem Contrib	1050 Seacoast Oper-4941 & 9831	553.30
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.8 Emp. Health Prem Contrib	1050 Seacoast Oper-4941 & 9831	698.20
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.8 Emp. Health Prem Contrib	1050 Seacoast Oper-4941 & 9831	334.73
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.8 Emp. Health Prem Contrib	1050 Seacoast Oper-4941 & 9831	995.82
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.8 Emp. Health Prem Contrib	1050 Seacoast Oper-4941 & 9831	384.96
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.8 Emp. Health Prem Contrib	1050 Seacoast Oper-4941 & 9831	156.54
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.82 Emp Vision Prem Contr	1050 Seacoast Oper-4941 & 9831	22.03
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.82 Emp Vision Prem Contr	1050 Seacoast Oper-4941 & 9831	65.60
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.82 Emp Vision Prem Contr	1050 Seacoast Oper-4941 & 9831	36.90
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.82 Emp Vision Prem Contr	1050 Seacoast Oper-4941 & 9831	44.08
Liability Check	02/24/2023	14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	2006.82 Emp Vision Prem Contr	1050 Seacoast Oper-4941 & 9831	12.10

IRMCD
Custom Transaction Detail Report
February 2023

Liability Check	02/24/2023 14580	FMIT	FH0273- February 2023 Contributions/March 2023 Premiums	20.3 Life/Health Insurance	1050 Seacoast Oper-4941 & 9831	39,783.85
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MASTERCARD 01/23 STATEMENT

30.2.2 Direct Deposit Fees		51.2 Computer Software	
\$155.00	QB monthly payroll per employee fee	\$402.72	Office 365 2.7yrs (PJ)
		\$244.00	QB Time fee per user
\$155.00		\$1,615.00	1yr Snap On Scan Tool software
30.4.1 Other Professional Services/Janitor			
\$0.00			
40.1 Travel/ Per Diem		\$2,261.72	
\$118.65	AMCA conf hotel reservation Deposit (PJ)	51.3 Computer Hardware	
\$570.96	Fly-in (MH) hotel reservations	\$39.75	(5) display port to HDMI adapter
\$570.96	Fly-in (MH) hotel reservations	\$59.37	(3) computer stand w/wheels
\$570.96	Fly-in (SB) hotel reservations	\$439.96	(4) 27" AOC Monitors (SJ, PJ)
\$6.00	FMCA parking (fly-in)	\$169.00	HP B&W Printer (PJ)
\$1,837.53		\$69.95	cyperpower 625u UPS
40.2.1 Registrations		-\$119.99	Refund Bananna PI Geeek kit
\$485.00	AMCA 89th Annual conf registration (PJ)	-\$179.98	Refund (2) samsung EVO SSD
\$187.98	FASD 2023 Registration (ME, SB)	\$11.38	(5)pk DVD/DL disks
\$672.98		\$412.95	Samsung 32g flash, 8 port KVM switch, Geek Bar
41.1 Communications		\$53.00	(10)pk 16g flash drives
\$9.90	Earthlink		
		\$955.39	
\$9.90		52.1.2 Gas/Diesel	
42.1 Freight/Stamps		\$104.29	25.442 gal gasoline (fly-in)
\$128.69	(2) rolls stamps, Cert mail to IRS for 1099		
\$128.69			
46.0.2 Maintenance by IRMCD		\$104.29	
\$6.81	(100) pk 3/8x24 machine nuts	52.3 Protective Clothing	
\$43.78	(2) pk yellow LED bulbs, (2) 3/8 NOT brass nuts		
\$50.59		\$0.00	
46.2 Repairs Truck by others		52.4.4 ULV	
		\$90.39	(12) CP3612-TEF gasket
		\$489.00	(2) connecting rods, (2) pistons, (2) pins
\$0.00		\$340.80	American Eagle Compressor V230 Overhaul kit
46.5.1 Buildings-IRMCD			
-\$10.22	Refund (2) leviton sockets	\$920.19	
-\$23.97	Refund (2)pk 100W bug lamps	52.4.5 Arbovirus	
-\$34.19		\$148.49	(10) pk 6V batteries
46.5.2 Maintenance/Grounds - IRMCD		\$309.60	(15) 50lb chicken feed
		\$21.60	(3) pk Sharps container
\$0.00		\$21.95	(3) Insect posters
46.6.1 Trucks/Auto/ATV-IRMCD		\$565.80	(125) Barred Rock females, (1) free chick, (125) c
\$552.30	(6) Yamaha ft brake pad kit, (1) Yamaha 0/ft axle boot, (1) Y	\$963.41	DC mini light traps, (10) cloths for collection cups
\$60.20	(4) Suzuki oil filters		
\$122.30	ATV head light cover, bracket, front carry rack	\$2,030.85	
		52.4.6 Larviciding	
\$734.80			
46.6.3 Heavy Eqpt/Boats-IRMCD			
\$54.83	(2) hydraulic hose springs	\$0.00	
\$187.04	steering cable 15', oil plug washer, oil plug SeaArk #2,3	52.5 Tools and Small Implements	
		\$382.00	Dewalt Rotary Hammer drill, (2) Dewalt 20V batt
		\$407.00	Precision Low Amp probe
\$241.87			
48.1 Promo/Educational		\$789.00	
\$42.77	Const. paper, pipe cleaners, mini hole punch	54.1 Memberships & Dues	
		\$229.00	SHRM membership (JMA)
\$42.77		\$229.00	
51.1 Office Supplies		55.2 Training	
\$14.99	(11)pk mouse pads	\$275.00	AWSC-2023 5.15-5.18.23 Aquatics weed (SB)
-\$30.80	Tax credit from Moe's	\$600.00	Advanced Mosquito ID course (SJ)
\$17.73	5X8 weekly planner	-\$167.40	Dodd Advanced ID refund (SJ)
\$16.45	(80)ct 4 gal trash bags	-\$334.80	Dodd Advanced Mosq Course refund (MJ)
\$40.83	(10) Pendaflex 59354 (HR dept)	\$90.00	Dodd Larv Bioassay (TH)
\$8.99	(2) pk bug lights	\$90.00	Dodd Larv Bioassay (MH)
\$33.06	Preemployment checks	\$552.80	
			Total for MasterCard
\$101.25			\$11,784.43



FIFTH THIRD BANK
 Account Number: XXXX XXXX XXXX 1603
 INDIAN RIVR MOSQUITO CTR
 Statement Closing Date: 01/27/23

Corporate Account Summary

Previous Balance		\$15,229.65
Payments	-	\$15,229.65
Credits	-	\$867.16
Purchases and Other Charges	+	\$12,651.59
Cash Advances	+	\$0.00
Late Payment Charge	+	\$0.00
Cash Advance Fees	+	\$0.00
Finance Charges	+	\$0.00
New Balance		\$11,784.43
Disputed Amount		\$0.00
Past Due Amount		\$0.00
Credit Limit		\$25,000.00
Available Credit Limit		\$13,215.57
Cash Advance Credit Limit		\$0.00
Available Cash Advance Credit Limit		\$0.00
Statement Closing Date		01/27/23
Days in Billing Cycle		31

Payment Information

New Balance	\$11,784.43
Minimum Payment Due	\$11,784.43
Payment Due Date	02/21/23

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

PAID

Or email inquires to CommercialSupport@53.com FEB 01 2023

BY: *SB*

Corporate Account Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
01/10	01/10	75569263010230110000031	PAYMENT RECEIVED - THANK YOU	-\$15,229.65

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

Cardholder Account Summary



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

MOSQUITO CONTROL MONTHLY REPORT - LOCAL FUNDS

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: January

LOCAL FUNDS RECEIPTS AND BALANCES

ACCT NO	DESCRIPTION	Budgeted Receipts	Monthly Receipts	Receipts Year to Date	Balance to Be Collected
311	Ad Valorem (Current/Delinquent)	\$ 5,543,598.00	\$ 147,561.55	\$ 5,041,676.44	\$ 501,921.56
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
361	Interest Earnings	\$ 6,000.00	\$ 3,420.75	\$ 15,302.07	\$ (9,302.07)
364	Equipment and/or Other Sales	\$ -	\$ -	\$ -	\$ -
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ 33,373.57	\$ 33,373.57	\$ (33,373.57)
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 5,552,598.00	\$ 184,355.87	\$ 5,090,352.08	\$ 462,245.92
BEGINNING FUND BALANCE		\$ 3,274,973.55	\$ -	\$ 3,274,973.55	\$ -
Total Receipts & Balance		\$ 8,827,571.55	\$ 184,355.87	\$ 8,365,325.63	\$ 462,245.92

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	\$ 141,751.97	\$ 539,869.12	\$ 1,706,240.96
20	Personal Services Benefits	\$ 1,130,825.31	\$ 85,966.13	\$ 328,730.81	\$ 802,094.50
30	Operating Expense	\$ 1,257,715.00	\$ 22,452.62	\$ 237,074.35	\$ 1,020,640.65
40	Travel & Per Diem	\$ 39,330.00	\$ 891.00	\$ 8,045.88	\$ 31,284.12
41	Communication Services	\$ 28,000.00	\$ 1,391.85	\$ 12,010.59	\$ 15,989.41
42	Freight Services	\$ 2,000.00	\$ -	\$ 84.30	\$ 1,915.70
43	Utility Service	\$ 25,000.00	\$ 1,080.23	\$ 3,888.39	\$ 21,111.61
44	Rentals & Leases	\$ 15,669.00	\$ 299.94	\$ 1,348.63	\$ 14,320.37
45	Insurance	\$ 83,000.00	\$ 8,493.75	\$ 35,345.70	\$ 47,654.30
46	Repairs & Maintenance	\$ 380,785.50	\$ (2.93)	\$ 19,839.46	\$ 360,946.04
47	Printing and Binding	\$ 400.00	\$ 303.84	\$ 303.84	\$ 96.16
48	Promotional Activities	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
49	Other Charges	\$ 4,000.00	\$ 175.89	\$ 918.75	\$ 3,081.25
51	Office Supplies	\$ 73,340.00	\$ 10,988.34	\$ 21,964.26	\$ 51,375.74
52.1	Gasoline/Oil/Lube	\$ 128,250.00	\$ 4,208.93	\$ 12,491.66	\$ 115,758.34
52.2	Chemicals	\$ 1,101,208.61	\$ 1,375.80	\$ 41,905.05	\$ 1,059,303.56
52.3	Protective Clothing	\$ 5,500.00	\$ 29.76	\$ 1,245.88	\$ 4,254.12
52.4	Misc. Supplies	\$ 58,685.00	\$ 1,629.86	\$ 4,778.01	\$ 53,906.99
52.5	Tools & Implements	\$ 4,200.00	\$ -	\$ 2,576.32	\$ 1,623.68
54	Publications & Dues	\$ 22,500.00	\$ 7,500.00	\$ 11,500.00	\$ 11,000.00
55	Training	\$ 23,900.00	\$ 5,905.00	\$ 6,265.00	\$ 17,635.00
60	Capital Outlay	\$ 476,510.00	\$ -	\$ 59,174.36	\$ 417,335.64
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 689,143.05	\$ -	\$ -	\$ 689,143.05
99	Payment of Prior Year Accounts	\$ -	\$ 33,373.57	\$ 33,373.57	\$ (33,373.57)
TOTAL BUDGET AND CHARGES		\$ 7,798,571.55	\$ 327,815.55	\$ 1,382,733.93	\$ 6,415,837.62
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
TOTAL RESERVES ENDING BALANCE		\$ 1,029,000.00	\$ -	\$ -	\$ 1,029,000.00
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 8,827,571.55	\$ 327,815.55	\$ 1,382,733.93	\$ 7,444,837.62
ENDING FUND BALANCE		\$ -	\$ (143,459.68)	\$ 6,982,591.70	\$ (6,982,591.70)

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

S Bourmghs

2/10/2023

Director Signature

Date



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

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: January

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	\$ 0.13	\$ 0.73	\$ 24.27
364	Equipment and/or Other Sales	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ -	\$ -	\$ -
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 3,025.00	\$ 0.13	\$ 0.73	\$ 3,024.27
BEGINNING FUND BALANCE		\$ 762.79	\$ -	\$ 762.79	\$ -
Total Receipts & Balance		\$ 3,787.79	\$ 0.13	\$ 763.52	\$ 3,024.27

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	\$ 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	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET AND CHARGES		\$ 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	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES ENDING BALANCE		\$ -	\$ -	\$ -	\$ -
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 3,787.79	\$ -	\$ -	\$ 3,787.79
ENDING FUND BALANCE		\$ -	\$ 0.13	\$ 763.52	\$ (763.52)

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

S. Burroughs
Director Signature

2/10/2023
Date



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

MOSQUITO CONTROL MONTHLY REPORT - LOCAL FUNDS

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: February

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	\$ 130,432.06	\$ 5,172,108.50	\$ 371,489.50
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00	\$ (2,000.00)
361	Interest Earnings	\$ 6,000.00	\$ -	\$ 21,573.75	\$ (15,573.75)
364	Equipment and/or Other Sales	\$ -	\$ -	\$ -	\$ -
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ -	\$ 35,662.39	\$ (35,662.39)
380	Other Sources	\$ -	\$ 6,795.92	\$ 6,795.92	\$ (6,795.92)
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 5,552,598.00	\$ 142,227.98	\$ 5,241,140.56	\$ 311,457.44
BEGINNING FUND BALANCE		\$ 3,274,973.55	\$ -	\$ 3,274,973.55	\$ -
Total Receipts & Balance		\$ 8,827,571.55	\$ 142,227.98	\$ 8,516,114.11	\$ 311,457.44

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	\$ 147,456.71	\$ 687,325.83	\$ 1,558,784.25
20	Personal Services Benefits	\$ 1,130,825.31	\$ 51,238.70	\$ 379,970.50	\$ 750,854.81
30	Operating Expense	\$ 1,257,715.00	\$ 65,165.54	\$ 302,239.89	\$ 955,475.11
40	Travel & Per Diem	\$ 39,330.00	\$ 4,399.83	\$ 12,445.71	\$ 26,884.29
41	Communication Services	\$ 28,000.00	\$ 1,483.38	\$ 13,493.97	\$ 14,506.03
42	Freight Services	\$ 2,000.00	\$ 128.69	\$ 212.99	\$ 1,787.01
43	Utility Service	\$ 25,000.00	\$ 1,311.05	\$ 5,199.44	\$ 19,800.56
44	Rentals & Leases	\$ 15,669.00	\$ 733.96	\$ 2,082.59	\$ 13,586.41
45	Insurance	\$ 83,000.00	\$ -	\$ 35,345.70	\$ 47,654.30
46	Repairs & Maintenance	\$ 380,785.50	\$ 10,202.14	\$ 32,330.42	\$ 348,455.08
47	Printing and Binding	\$ 400.00	\$ -	\$ 303.84	\$ 96.16
48	Promotional Activities	\$ 2,500.00	\$ 42.77	\$ 42.77	\$ 2,457.23
49	Other Charges	\$ 4,000.00	\$ -	\$ 918.75	\$ 3,081.25
51	Office Supplies	\$ 73,340.00	\$ 7,226.99	\$ 29,191.25	\$ 44,148.75
52.1	Gasoline/Oil/Lube	\$ 128,250.00	\$ 4,235.34	\$ 16,727.00	\$ 111,523.00
52.2	Chemicals	\$ 1,101,208.61	\$ 132,270.75	\$ 174,175.80	\$ 927,032.81
52.3	Protective Clothing	\$ 5,500.00	\$ -	\$ 1,245.88	\$ 4,254.12
52.4	Misc. Supplies	\$ 58,685.00	\$ 3,354.64	\$ 8,132.65	\$ 50,552.35
52.5	Tools & Implements	\$ 4,200.00	\$ 789.00	\$ 3,365.32	\$ 834.68
54	Publications & Dues	\$ 22,500.00	\$ 229.00	\$ 11,729.00	\$ 10,771.00
55	Training	\$ 23,900.00	\$ 552.80	\$ 6,817.80	\$ 17,082.20
60	Capital Outlay	\$ 476,510.00	\$ -	\$ 59,174.36	\$ 417,335.64
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 689,143.05	\$ -	\$ -	\$ 689,143.05
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET AND CHARGES		\$ 7,798,571.55	\$ 430,821.29	\$ 1,782,471.46	\$ 6,016,100.09
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
TOTAL RESERVES ENDING BALANCE		\$ 1,029,000.00	\$ -	\$ -	\$ 1,029,000.00
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 8,827,571.55	\$ 430,821.29	\$ 1,782,471.46	\$ 7,045,100.09
ENDING FUND BALANCE		\$ -	\$ (288,593.31)	\$ 6,733,642.65	\$ (6,733,642.65)

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

S. K. Burroughs

3/7/2023

Director Signature

Date



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

MOSQUITO CONTROL MONTHLY REPORT - STATE FUNDS

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: February

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	\$ 0.06	\$ 0.79	\$ 24.21
364	Equipment and/or Other Sales	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ -	\$ -	\$ -
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 3,025.00	\$ 0.06	\$ 0.79	\$ 3,024.21
BEGINNING FUND BALANCE		\$ 762.79	\$ -	\$ 762.79	\$ -
Total Receipts & Balance		\$ 3,787.79	\$ 0.06	\$ 763.58	\$ 3,024.21

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	\$ 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	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET AND CHARGES		\$ 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	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES ENDING BALANCE		\$ -	\$ -	\$ -	\$ -
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 3,787.79	\$ -	\$ -	\$ 3,787.79
ENDING FUND BALANCE		\$ -	\$ 0.06	\$ 763.58	\$ (763.58)

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

W. Simpson 3/7/2023
Director Signature Date



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

Submit to:
Mosquito Control Program
3125 Conner Blvd, Suite E

MOSQUITO CONTROL MONTHLY ACTIVITY REPORT

NICOLE "NIKKI" FRIED
COMMISSIONER

Rule 5E-13.022, F.A.C.
Telephone: (850) 617-7911; FAX (850) 617-7939

COUNTY OR DISTRICT: Indian River Mosquito Control District

MONTH: February

FISCAL: 2022 - 2023

CHEMICAL ADULTICIDE	T H R M	U L V	G R N D	A R I	MIX RATIO OR FORMULA <small>(see Calculation tab)</small>	ACRES TREATED MONTHLY	TOTAL OUTPUT MONTHLY Gallons	ACRES TREATED YEARLY	TOTAL OUTPUT YEARLY Gallons
Permanone 30-30; Perm 30%; PBO 30%; EPA Reg 432-1235	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.00000	0.0000	0.0000	61,743.6445	173.6540
EPA Reg 432-1235	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.00000	0.0000	0.0000	0.0000	0.0000
Evoluer 30-30; Perm 30%, PBO 30%; EPA Reg 769-983	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.00000	23.4667	0.0660	162.3645	0.4567
EPA Reg 769-983	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.00000	0.0000	0.0000	0.0000	0.0000
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CHEMICAL LARVICIDE			G R N D	A R I	MIX RATIO OR FORMULA PER <small>(see Calculation tab)</small>	ACRES TREATED MONTHLY	TOTAL OUTPUT MONTHLY Gal/lb/Units	ACRES TREATED YEARLY	TOTAL OUTPUT YEARLY Gal/lb
Censor; Spinosad 0.5%; EPA Reg. 8329-80	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	1.00000	2,064.0000	19,360.0000	3327.0000	29580.0000
Natular SC; Spinosad 22.5%; EPA Reg. 62719-748-8329	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.00000	21.8944	0.3421	193.9968	3.0312
Aquabac XT; Bti 8%; EPA Reg. 62637-1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.00000	5.7248	0.7156	62.2248	7.7781
Altosid XRG; (S) Methoprene 1.5%; EPA Reg. 2724-451	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	1.00000	0.0000	0.0000	140.0000	885.7500
VectoBac 12AS; Bti 11.61%; EPA Reg. 73049-38	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.00000	14.6376	1.8297	48.1872	6.0234
Summit; Bti 2.86%; EPA Reg. 6218-86	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	1.00000	0.0000	0.0000	1543.0000	18120.0000
Natular G30; Spinosad 2.5%; EPA Reg. 8329-83	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	1.00000	0.0000	0.0000	67.1000	469.7000
VectoBac GS; Bti 2.80%; EPA REG. 73049-10	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.00000	1,421.0000	16,920.0000	1,970.0000	23,520.0000
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SBurnings 3/7/2023
Director Signature Date

Attachment C

SNIFFEN & SPELLMAN, P.A.

123 North Monroe Street • Tallahassee, FL • 32301
Phone: 850.205.1996 • Fax: 850.205.3004
www.sniffenlaw.com

March 6, 2023

VIA ELECTRONIC MAIL

Johanna Avril
Human Resources
Indian River Mosquito Control District
5655 41st Street,
Vero Beach, FL 32967
johanna.avril@irmosquito2.org

RE: Review of Indian River Mosquito Control District Policies and Procedures

Dear Ms. Avril,

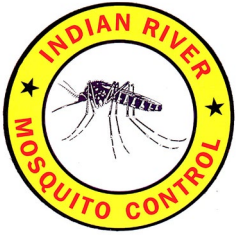
Pursuant to Indian River Mosquito Control District's engagement of our firm, we have completed the review of the Employee Policy Manual as updated in December 2022, as well as the revised Chapter 8. Having performed a thorough review of the contents of both of these documents, I see no inherent legal issues with the contents at this time.

This being said, I feel it necessary to warn the District that should you ever near 50 employees, full or part time, you may be subject to the Family and Medical Leave Act, which would require some revision to your leave policies to permit the twelve unpaid weeks of leave available to employees annually. Additionally, though there is no issue with it currently, I highly recommend keeping a close eye on how marijuana regulations are changing, as there is a chance that marijuana use could go from a legitimate terminable offense to a potential disability discrimination claim depending on how the laws change. If you have any other questions or concerns, please let me know.

Very truly yours,

/s/ Mitchell J. Herring

Mitchell J. Herring
(signed electronically to avoid delay)



Indian River Mosquito Control District



EMPLOYEE POLICY MANUAL

Adopted March 2023



IRMCD Employee Policy Manual

Table of Contents

Adopted:

Reviewed:

I. STAFF REQUIREMENTS	1
A. RESPONSIBILITY TO THE PUBLIC	1
B. RIGHT TO KNOW	1
C. DRIVERS LICENSE	1
1. Commercial Driver's License (CDL)	1
D. ID BADGES	1
E. REQUIRED CERTIFICATIONS	1
1. Core Standards	1
2. Public Health	1
3. Advanced Public Health	2
F. VOLUNTARY CERTIFICATION	2
1. First Aid	2
II. PERSONAL RESPONSIBILITIES (STANDARDS OF CONDUCT)	3
A. PERSONAL APPEARANCE	3
1. Appearance	3
2. Uniforms	3
2. Safety Equipment	3
B. HOURS OF WORK	4
C. ATTENDANCE AND PUNCTUALITY	4
1. Attendance	4
2. Excused Absence	5
3. Unexcused Absence	5
2. Tardiness	5
1. No Call/No Show	5
2. Disciplinary	5
D. OUTSIDE EMPLOYMENT	6
E. POLITICAL ACTIVITY	6
F. SOLICITATION AND DISTRIBUTION	6
G. USE OF EQUIPMENT AND COMMUNICATION SYSTEMS	7

H. ELECTRONIC COMMUNICATION	7
III. EMPLOYEE RIGHTS/RESPONSIBILITIES	11
A. INTRODUCTION	11
B. EQUAL EMPLOYMENT OPPORTUNITIES	11
C. AMERICANS WITH DISABILITIES ACT (ADA)	12
D. DIVERSITY, EQUITY AND INCLUSION	12
E. ANTI-HARASSMENT	13
F. DISCRIMINATION	13
G. HARASSMENT	14
H. SEXUAL HARASSMENT	14
I. CONSENSUAL ROMANTIC OR SEXUAL RELATIONSHIPS	15
J. RETALIATION	15
K. CONFIDENTIALITY	16
L. COMPLAINT PROCEDURE	16
IV. EMPLOYMENT	19
A. EMPLOYMENT AUTHORIZATION	19
B. POST OFFER, PRE-EMPLOYMENT PHYSICAL	20
C. INTRODUCTORY PERIOD	20
D. INTERNAL TRANSFERS/PROMOTIONS	20
E. EMPLOYMENT OF RELATIVES	21
F. FRAUDULENT CONDUCT OR FALSE STATEMENTS	21
G. ULV ADULTICIDE TEAM PARTICIPATION	21
H. ANNIVERSARY DATE	22
I. DRUG-FREE WORKPLACE	22
1. Drug Prohibitions	22
2. Alcohol Prohibitions	23
3. Testing	23
4. Reasonable Suspicion Testing	23
6. Disciplinary Action	24
7. Procedure	25
V. SAFETY PRACTICES AND LOSS PREVENTION	27
A. RESPONSIBILITIES	27
B. DISCIPLINARY	28

- C. VEHICLE USE 29
 - 1. Definitions..... 29
 - 2. Criteria for Overnight Vehicle Assignment 30
 - 3. Responsibilities 30
 - 4. Authorized Users 31
 - 5. Removal of Operating Privileges 31
 - 6. Authorized Purposes 31
 - 7. Passengers 31
 - 8. Privately Owned Vehicles for District Business 31
 - 9. Incidents Involving District Vehicles..... 32

- VI. COMPENSATION 33
 - A. CLASSIFICATION AND PAY PLAN 33
 - B. PAY PLAN 33
 - C. ON CALL 33
 - D. SCHEDULED WORK DURING NON-BUSINESS HOURS..... 33
 - E. OVERTIME WORK AND COMPENSATION 34
 - F. COMPENSATORY TIME 34
 - G. PAYCHECK DEDUCTIONS 34
 - H. JURY DUTY 35
 - I. PROMOTIONS 35
 - J. TRAVEL AND TRAINING 35
 - K. HOLIDAY PAY 36
 - L. DIRECT DEPOSIT 36

- VII. LEAVES OF ABSENCE 37
 - A. HOLIDAYS..... 37
 - B. ANNUAL LEAVE 37
 - 1. Annual Leave Accrual 37
 - 3. Scheduling Annual Leave 37
 - 4. Payment of Unused Annual Leave..... 38
 - C. MEDICAL LEAVE 38
 - 2. Accrual and Use..... 38
 - 3. Medical Leave Incentive Payment 39
 - 4. Payment of Medical Leave Upon Separation of Employment 39

D. PERSONAL DAY	39
E. BEREAVEMENT	39
F. MILITARY LEAVE	39
G. UNPAID LEAVE	40
H. EXTENDED UNPAID LEAVE	40
A. Jury Duty	41
B. Witness	41
C. Elections	41
D. Closing Facilities under Emergency Conditions	41
E. Investigations	42
VIII. BENEFITS	43
A. BENEFIT PLANS ELIGIBILITY	43
1. Full Time Employees	43
2. Continuing Part-Time Employees	43
3. Seasonal Employees	44
4. Elected Officials/Commissioners (<i>Effective February 9, 2021</i>)	44
5. Consultants	44
B. SPECIAL PLANS	44
1. Educational Fund	44
2. Uniforms	45
C. RETIREMENT AND SAVINGS PLANS	45
1. Retirement	45
2. Deferred Compensation	45
D. HEALTH INSURANCE PLANS	45
1. Employees	45
2. Retirees	45
E. LIFE INSURANCE	46
IX. CORRECTIVE ACTION	47
A. DISCIPLINARY PROCEDURES	47
1. Offenses	47
2. Additional Infractions	47
3. Disciplinary actions	48
B. GREIVANCE PROCESS	49

- X. SEPARATION OF EMPLOYMENT 51
 - A. AT-WILL EMPLOYMENT 51
 - B. VOLUNTARY TERMINATION 51
 - C. INVOLUNTARY TERMINATION 51
 - D. DEATH OF EMPLOYEE 51
 - E. FINAL PAY 52
 - F. HEALTH INSURANCE 52
 - G. RETURN OF PROPERTY 52
 - H. EXIT INTERVIEW 52
 - I. ELIGIBILITY FOR REHIRE 52
- XI. PROCUREMENT 53
 - A. INTRODUCTION 53
 - B. POLICY STATEMENT 53
 - C. GOALS AND OBJECTIVES 53
 - D. CODE OF ETHICS AND CONFLICT OF INTEREST 53
 - 1. Acceptance of Gifts 54
 - 2. Fairness and Impartiality 54
 - 3. Fair and Open Competition 54
 - 4. Consistency and Transparency of Process 54
 - 5. Conflict of Interest 54
 - 6. Disclosure of Financial Interests 54
 - E. DEFINITIONS 54
 - F. DISTRICT PROCUREMENT AUTHORITY 57
 - 1. Limited Purchasing Authority of Executive Director 58
 - 2. Procurement Administration Authority of Executive Director 58
 - 3. Limited Purchasing Authority of Finance Director 58
 - G. PURCHASES NOT REQUIRING COMPETITIVE SELECTION 58
 - 1. Below the Mandatory Bid Threshold 58
 - 2. Sole Source/Single Source 58
 - 3. Cooperative Purchasing Through Other Governmental Entity Contracts (“Piggybacking”) 59
 - 4. Acquisition of Existing Utility, Facility or Project 59
 - 5. Repairs or Renovations 59

6. Utility Services.....	60
7. Contracts for Services (Non-Professional)	60
8. Emergency Purchases	60
9. Food and Drink District Sponsored Programs.....	60
10. Information Technology	60
11. Overriding Public Interest.....	60
12. Procurement Pursuant to Existing Annual Term Contracts.....	61
13. Procurement of certain construction and electrical work.....	61
H. PURCHASES REQUIRING COMPETITIVE SELECTION	61
1. Commodities or Contractual Services Over \$35,000.....	61
2. Purchase of Vehicles and Heavy Equipment.....	61
3. Selection of Professional Architecture, Engineering, Landscape Architecture, or Surveying Services.....	61
4. Selection of Auditor.....	61
5. Construction Services	61
I. FORMAL COMPETITIVE SELECTION PROCESSES	62
1. Invitation to Bid (ITB)	62
1. Request for Proposals (RFP).....	63
2. Request for Qualifications (RFQ).....	66
3. Invitation to Negotiate (ITN).....	68
4. Design-build Contracts - Competitive Proposal Selection Process	68
5. Design-build Contracts - Qualifications-based Selection Process	70
J. UNSOLICITED PROPOSALS.....	72
K. PROTEST PROCEDURE	72
1. Resolution of Protests	72
2. Decision	73
3. Administrative Review	73
4. Stay of Procurements During Protests.	73
L. EXCESS/SURPLUS ASSET DISPOSITION	73
M. PROCUREMENT CARD POLICY.....	73
N. CONCLUSION	74

This policy supersedes all previous District General Employee Policies. The District continually reviews its personnel policies and employee benefits and reserves the right to modify, supplement, amend or delete any of the provisions contained in this policy manual. This manual does not represent all policies of the District but is designed to give guidance to many essential District personnel policies. These policies and other District policies and procedures are not intended to and do not constitute an expressed or implied contract or create any type of property interest. Employment at the District is at will and may be terminated at any time, without reason or notice, by either the employee or the District. No representative of the District has any authority to enter into an agreement with an employee or prospective employee that is inconsistent with these policies.



IRMCD Employee Policy Manual

Chapter 1

Staff Requirements

Adopted: 9/6/2022

Reviewed: 9/6/2022

I. STAFF REQUIREMENTS

A. RESPONSIBILITY TO THE PUBLIC

As an employee of the District, you should recognize a fundamental responsibility to serve the citizens of Indian River County. Our job is to make the County a better place to live, protecting the public's health and to help make it possible for the residents and visitors alike to enjoy comfortable outdoor living. All employees are expected to assist the public in a courteous and supportive manner. If you are not qualified to answer a question or feel uncomfortable doing so, please refer the public to the District office for assistance. Communication with other public agencies is also important, please reach out in a considerate and respectful manner.

B. RIGHT TO KNOW

Within 30 days of employment, and annually thereafter, each employee will receive training in recognizing and safely handling chemical hazards that may be encountered on the job.

C. DRIVERS LICENSE

As an employee you are responsible for providing a secure work environment for your co-workers and the commuting public. Each employee authorized to operate a District vehicle is required to maintain a valid driver's license. Any change in driver's license status of an employee must be reported to Human Resources immediately. Please refer to Chapter 5, Safety Practices and Loss Prevention for more information.

1. Commercial Driver's License (CDL)

A "Class A" CDL may be required for your job and will be listed in the position description if applicable. Additional endorsements may be required depending on the vehicle or type of cargo.

D. ID BADGES

At the time of hire, each employee is issued an identification badge. During working hours, all employees are required to wear the badge when not on District property.

E. REQUIRED CERTIFICATIONS

1. Core Standards

Each regular employee is required to pass the Florida "Core Exam" entitled, "Applying Pesticides Correctly."

2. Public Health

Every employee of the District is required to obtain a Public Health Pest Control applicators license which is administered by the Florida Department of Agriculture and Consumer Services.

- a) All examinations are administered at no cost to the employee.

- b) Each employee is required to become certified within 6 months of employment. The Director may extend this time if it is deemed appropriate. Failure to comply may be grounds for termination.
- c) The above certification must be renewed every 4 years through Continuing Education Units (CEU). If an employee does not meet the CEU requirements for renewal, it may be necessary to retake the exam to renew certification. CEU classes will be available at no cost to the employee.

3. Advanced Public Health

The Florida Mosquito Control Association also offers certification in an Advanced Public Health Pest Control category at the DODD training courses each year. Employees are encouraged to obtain this certification. Non-professional positions are eligible for a one-time payment authorized by the Board when obtaining this certification. Additionally, the top end of each eligible pay range is extended by an amount authorized by the Board for employees obtaining this certification. District time can be used the first time this test is taken. Subsequent attempts must be done on the employee's own time.

F. VOLUNTARY CERTIFICATION

1. First Aid

Red Cross certification in First Aid and in cardiopulmonary resuscitation (CPR) is offered periodically to all employees. This certification is on a voluntary basis.



IRMCD Employee Policy Manual

Chapter 2

Personal Responsibilities/ Standards of Conduct

Adopted: 8/9/2022

Reviewed: 8/9/2022

II. PERSONAL RESPONSIBILITIES (STANDARDS OF CONDUCT)

A. PERSONAL APPEARANCE

District employees are expected to maintain high personal, moral and ethical standards. One of the most noticeable expressions of these personal standards is dress and appearance.

1. Appearance

- a) Employees are always expected to present a professional, business-like image to fellow workers, business associates and the public. Favorable personal appearance, like proper maintenance of work areas, is an ongoing requirement of employment with the District. Departures from conventional dress or personal grooming and hygiene standards are not permitted.
- b) Employees should remember that when in uniform, but not on the job, they are nonetheless viewed by the public as employees of the District and should maintain high standards of conduct.

2. Uniforms

- a) The District provides uniforms to employees, and they are expected to wear uniforms when on District business as appropriate.
- b) During employment, all uniforms will remain the property of the District.
- c) Upon issuance, uniforms become the responsibility of the employee and owned by the District.
- d) Uniforms should always be kept neat, clean and in good condition.
- e) If the uniform needs to be replaced due to normal wear and tear, the District will replace it at no expense to the employee.
- f) If anything, outside of normal wear and tear results in the need for a replacement, the replacement will be at the employee's expense. Additionally, excessive damage to or loss of company uniforms may result in disciplinary action. Payroll deductions may be arranged to cover replacement cost.
- g) All uniform changes or requests must be communicated through the Administrative Support Section.
- h) Upon termination of employment, or upon management request, uniforms are expected to be returned in a reasonable state and in their entirety.

2. Safety Equipment

a) Steel Toe Shoes

The District provides an annual \$75 allowance for the purchase of steel-toed shoes for employees who are required to wear them in accordance with Chapter 5, Safety Practices and Loss Prevention.

- (1) An allowance of \$75 is posted to each employee's account on October 1st each year.
- (2) Employees are expected to use District credit card and/or District billing account for a tax-exempt purchase.
- (3) Employee is responsible for amount of purchase above the balance in their account.
- (4) Any remaining allowance is carried forward on the employee account, with a maximum allowance accumulation of \$300.
- (5) Resole/repair of boots is an eligible purchase.
- (6) Annual purchase may be multiple pairs of boots.
- (7) The District will pay reasonable shipping and return fees above merchandise costs for online purchases.
- (8) Allowance does not have a cash value for the employee.

b) Prescription Safety Glasses

For employees who have a demonstrated need, once per year, when their prescription changes, or at the discretion of the Director, the District will provide to the employees \$75 toward the purchase of prescription safety glasses. These glasses must fit closely to their eyes, include side eye protection and must be used following the District's safety policies.

c) Personal Protective Equipment – Hats (*Memorandum, June 18, 2009*)

The District will pay or reimburse up to \$20 a year for hats large enough to cover employee's ears and nose from the sun.

B. HOURS OF WORK

1. The District maintains work hours for our employees in accordance with federal and state regulations, organizational needs and the maintenance of an efficient and effective schedule of work.
2. The official work week for all employees begins at 7:00 am on Saturday and ends at 6:59 am the following Saturday.
3. The regular business day is from 7:00 am to 3:30 pm Monday through Friday. However, an employee's schedule may be modified to accommodate the needs of the District at the discretion of the Executive Director.

C. ATTENDANCE AND PUNCTUALITY

The District provides important and valuable services to its taxpayers. To accomplish this mission, it is imperative that every employee be present when scheduled. Punctual and regular attendance is an essential responsibility of each employee

1. Attendance

Employees are expected to report to work as scheduled, be on time and prepared to start work and expected to remain at work for their entire work schedule. Late arrival, early departure, or other absences from scheduled hours are disruptive and should be avoided. Employees who are

chronically unable or unwilling to attend work regularly present a hardship to other employees. The purpose of this policy is to promote the efficient operation of the district and minimize unscheduled absences

2. **Excused Absence**

An absence is excused when both of the following conditions are met:

1. The employee provides sufficient notice to their supervisor.
2. The reason is found credible or acceptable by their supervisor.

3. **Unexcused Absence**

- a) An unexcused absence occurs when an employee provides insufficient notice and is not approved by the supervisor. When an employee is absent or late for work because of illness or an emergency, the employee must notify their supervisor no later than 30 minutes after the employee's scheduled starting time on that same day. If the employee is calling in before start of shift, a message should be left on the District's voicemail. The employee is encouraged to have someone contact the office to notify the District of their absence if the employee is unable to make the call themselves.
- b) Employees who have three consecutive days of absences because of illness or injury must provide the District proof of physician's care.

2. **Tardiness**

The workday begins at 7:00 am and ends at 3:30 pm. An employee is considered late if he/she reports to work after the scheduled start time. An early departure is one in which the employee leaves before the scheduled end of their shift

1. **No Call/No Show**

Not reporting to work and not calling in the absence within 30 minutes after an employee's scheduled starting time on that same day to the immediate supervisor is considered a "no call/no show. The Executive Director may consider extenuating circumstance for a no call/no show and has the right to exercise discretion in such cases.

2. **Disciplinary**

- a) Prescheduled times away from work using accrued vacation, personal, unpaid, or medical leave days are not considered occurrences for the purpose of this policy.
- b) Occurrences are counted in a rolling 12-month period and expire 12 months from the date of the incident. They are defined as follows.

(1) 3 unexcused absences within a 30-day period

Employees who have 3 non-consecutive full sick days within a 30-day period may provide their supervisor with proof of illness or injury from a physician's care to excuse the occurrence

(2) 3 unapproved tardy days within a 30-day period

(3) No Call/No Show

- (a) The first instance of a no call/no show will result in a written Reprimand. The

second separate offense may result in termination of employment with no additional disciplinary steps. Any no call/no show lasting three days is considered job abandonment and will result in immediate termination of employment.

(b) Employees that accrue five disciplinary actions regarding unexcused absence and/or tardiness during a rolling twelve-month period may be subject to immediate termination. Progressive discipline may be administered according to the steps below:

- First Occurrence: Verbal Warning
- Second Occurrence: Written Warning
- Third Occurrence: Written Reprimand
- Fourth Occurrence: Written Reprimand and suspension without pay
- Fifth Occurrence: Subject to Termination

D. OUTSIDE EMPLOYMENT

1. District employees may be allowed outside employment, provided that such employment in no way interferes with the performance of the employee's duties at the District and is performed outside the employee's approved work schedule and off the District premises.
2. Before accepting outside employment, an employee is required to receive permission from the Executive Director, to ensure that the outside employment is not in violation of the Florida Code of Ethics for Public Officers and Employees § 112.313(7), Fla. Stat. (2022) and will not affect or restrict the employee's availability for work or efficiency in his or her job.
3. Unauthorized employment or conflicts of interest that adversely affect the Districts shall be subject to disciplinary action.

E. POLITICAL ACTIVITY

Employees are prohibited from participating in any political campaign for an elective office while on duty, pursuant to § 104.31(2), Fla. Stat. All employees are encouraged to be politically aware and active, and regularly exercise their right to vote.

F. SOLICITATION AND DISTRIBUTION

To prevent disruptions in the efficient operation of the District and interference with an employee's work and the work of others, the following rules apply to the solicitation and distribution of literature on District properties.

1. No one is authorized to solicit, sell, or distribute any literature on District property for any purpose at any time unless permission is granted by the District.
2. Employees may not solicit other employees for membership or subscription for any public or private enterprise or for gifts of any nature during either employee's working time.

3. The circulation or passing of any petition or notices or other printed material among employees during working time is prohibited.
4. Distribution of any literature, pamphlets or other material in work areas is prohibited. "Work areas" includes any area where the work of an employee is performed. "Work areas" does not include employee restrooms or parking lot.
5. Distribution of literature includes the circulation or passing of any petition or notices or other printed material for retention by the employees. Working time includes the working time of both the employee doing the solicitation or distribution and the employee to whom it is directed. Working time does not include lunchtime, break time, time before and after work, and any other time that employees are not scheduled to work.

G. USE OF EQUIPMENT AND COMMUNICATION SYSTEMS

The District provides employees with necessary communication equipment, tools, materials and vehicles to carry out their job assignments. If an employee is assigned any such equipment, it becomes his or her responsibility to exercise care in its use, to preserve the life of the equipment and to observe all safety precautions. Personal use of such District equipment is prohibited.

H. ELECTRONIC COMMUNICATION

1. The District's email system is designed to facilitate official District business communication. The system is not to be used for employee personal gain or to support or advocate any non-District related business or purpose. The system is not to be used in any way that may be disruptive, offensive to others, or harmful to morale. All data and other electronic messages within the system are the property of the District.
2. Email which is created or received by a District employee in connection with the transaction of official business of the District is considered a public record and is subject to inspection and/or copying in accordance with § 119.011, Fla. Stat. (2022), and is subject to applicable state retention laws and regulations, unless expressly exempted by law. Public records may be destroyed or otherwise disposed of only in accordance with retention schedules established by state retention laws.
3. Employees should not use personal e-mail accounts for purposes of conducting District business. District email should not be used to conduct personal business. While incidental personal internet use and communication from a District computer is permitted, such use is subject to disclosure and employees should have no expectation of privacy.
4. Employees should not access another employee's files or email accounts, whether they are the District's or personal.
5. Under no circumstances may District computers or other electronic equipment be used to conduct illegal activities or obtain, view, or reach any pornographic, or otherwise immoral or unethical internet sites.
6. The District reserves the right to access, monitor, and review any communication sent or received using District communications resources. Information obtained during an audit

- may be disclosed to local, federal, or state law enforcement officials without prior notification of or consent from affected employees.
7. If you identify yourself as an employee of the District or if you express views concerning the District on electronic media outlets, then District policies on harassment, discrimination, ethics, and loyalty all apply to behavior on any form of electronic communication. Violations of District policies in postings, emails or websites carry the same consequences as they would if the violations occurred in the workplace.
 8. Employees may not intentionally intercept, eavesdrop, record, read, alter, or receive other persons' email messages without proper authorization.
 9. In addition to the prohibited conduct stated elsewhere in this policy, solicitation of funds, political messages, harassing or obscene messages; solicitation for commercial ventures, religious causes, outside organizations, or non-job-related concerns; and other such messages are specifically prohibited.
 10. All email messages are subject to the District's Personnel Policies and all state and federal rules concerning public records laws, data practices, and human rights.
 11. It is prohibited to use the District's email system for any unauthorized purpose, including but not limited to:
 - a) Sending copies of documents in violation of copyright laws or licensing agreements.
 - b) Sending information or material prohibited or restricted by government security laws or regulations.
 - c) Sending information or material which may reflect unfavorably on the Districts or adversely affect the District's ability to carry out its mission.
 - d) Sending information or material which may be perceived as representing the District's official position or any matter when authority to disseminate such information has not been expressly granted
 - e) Sending confidential or proprietary information or data to persons not authorized to receive such information, either within or outside the District.
 - f) Sending messages or requesting information reflecting or containing chain letters or any illegal activity, including but not limited to gambling.
 12. Employees may not use the District's email, internet, or other electronic communication to transmit, receive or store any communications or other content of a defamatory, discriminatory, harassing or pornographic nature. No messages with derogatory or inflammatory remarks about an individual's race, age, disability, religion, national origin, physical attributes or sexual preference may be transmitted. Harassment of any kind is prohibited.
 13. Disparaging, abusive, profane, or offensive language and any illegal activities – including piracy, cracking, extortion, blackmail, copyright infringement and unauthorized access to any computers on the internet or email are forbidden.
 14. Employees are prohibited from downloading software or other program files or online services from the internet without prior approval from the IT Department. All files and software should be passed through virus protection programs prior to use. Failure to detect

viruses could result in corruption or damage to files or unauthorized entry into the District's systems and networks.

15. Violations of the electronics communication policy may result in disciplinary action, up to and including termination.



IRMCD Employee Policy Manual

Chapter 3 Employee Rights/Responsibilities

Adopted: 9/6/2022
Reviewed: 9/6/2022

III. EMPLOYEE RIGHTS/RESPONSIBILITIES

A. INTRODUCTION

1. The District is committed to a work environment in which all individuals are treated with respect and dignity. Everyone has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits unlawful discriminatory practices. Therefore, the District expects that all relationships among persons in the organization will be business-like and free of bias, prejudice, and harassment.
2. Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business trips, business meetings and business-related social events.
3. The District will make every reasonable effort to ensure that all concerned are familiar with these policies and are aware that any complaint in violation of such policies will be investigated and resolved appropriately.
4. The District encourages reporting of all perceived incidents of discrimination or harassment. It is the policy of the District to investigate such reports promptly and thoroughly.
5. The District prohibits retaliation against any individual who reports discrimination or harassment or who participates in an investigation of such reports.
6. Any employee who has questions or concerns about these policies should contact Human Resources.

B. EQUAL EMPLOYMENT OPPORTUNITIES

1. The District is an equal opportunity employer. In accordance with anti-discrimination law, it is the purpose of this policy to execute these principles and mandates. The District prohibits discrimination and harassment of any type and affords equal employment opportunities to employees and applicants without regard to race, color, religion, sex, sexual orientation, gender identity or expression, pregnancy, age, national origin, disability status, genetic information, protected veteran status or any other characteristics protected by law.
2. This policy of equal employment opportunity (EEO) and anti-discrimination applies to all aspects of the relationship between the District and its employees including recruitment, employment, promotion, transfer, training, working conditions, wages, salary administration, employee benefits and application of policies.
3. The policies and principles of EEO also apply to the selection and treatment of independent contractors, personnel working on our premises who are employed by temporary agencies and any other persons or firms doing business for or with the District.

4. The District can also reasonably accommodate qualified individuals with disabilities and bona fide religious beliefs as necessary and where accommodation does not cause undue hardship for the District.

C. AMERICANS WITH DISABILITIES ACT (ADA)

1. The Americans with Disabilities Act (ADA) and the Americans with Disabilities Amendments Act are federal laws that prohibit employers with 15 or more employees from discriminating against applicants and individuals with disabilities and that when needed provide reasonable accommodations to applicants and employees who are qualified for a job, with or without reasonable accommodations, so that they may perform the essential job duties of the position.
2. It is the policy of the District to comply with all federal and state laws concerning the employment of persons with disabilities and to act in accordance with regulations and guidance issued by the Equal Employment Opportunity Commission. Furthermore, it is our District policy not to discriminate against qualified individuals with disabilities regarding application procedures, hiring, advancement, discharge, compensation, training or other terms, conditions, and privileges of employment.
3. The District will reasonably accommodate qualified individuals with a disability so that they can perform the essential functions of a job unless doing so causes a direct threat to these individuals or others in the workplace and the threat cannot be eliminated by reasonable accommodation and/or if the accommodation creates an undue hardship to the District. Contact Human Resources with any questions or requests for accommodation.

D. DIVERSITY, EQUITY AND INCLUSION

1. The District is committed to fostering, cultivating and preserving a culture of diversity, equity and inclusion. Our human capital is the most valuable asset we have. The collective sum of the individual differences, life experiences, knowledge, inventiveness, innovation, self-expression, unique capabilities, and talent that our employees invest in their work represents a significant part of not only our culture, but our reputation and organizations achievements.
2. We embrace and encourage our employee's differences in all characteristics that make our employees unique.
3. The Districts diversity initiative are applicable but not limited to our practice and policies on recruitment and selection, compensation and benefits, professional development and training, promotions, transfers, social and recreational programs, layoffs, terminations, and the ongoing development of a work environment built on the premise of gender and diversity equity that encourage and enforces:
 - a) Respectful communication and cooperation between all employees
 - b) Teamwork and employee participation, permitting the representation of all groups and employee perspectives

- c) Employer and employee contributions to the communities we serve to promote a greater understanding and respect for diversity and equity.
- 4. All employees of the District have a responsibility to always treat others with dignity and respect. All employees are expected to exhibit conduct that reflects inclusion during work, at work functions on or off the work site, and at all other company sponsored and participative events. All employees are also required to attend and complete annual diversity awareness training to enhance their knowledge to fulfill this responsibility.
- 5. Any employee found to have exhibited any inappropriate conduct or behavior against others may be subject to disciplinary action.
- 6. Employees who believe they have been subjected to any kind of discrimination that conflicts with the company's diversity policy and initiative should seek assistance from Human Resources.

E. ANTI-HARASSMENT

- 1. The District strives to create and maintain a work environment in which people are treated with dignity, decency and respect. The environment of the company should be characterized by mutual trust and the absence of intimidation, oppression, and exploitation. The District will not tolerate unlawful discrimination or harassment of any kind. Through enforcement of this policy and by education of employees, the District will seek to prevent, correct and discipline behavior that violates this policy.
- 2. All applicants and employees, regardless of their positions, are covered by and are expected to comply with the policy and to take appropriate measures to ensure that prohibited conduct does not occur. Based on the seriousness of the offense, disciplinary action may include verbal or written reprimand, suspension, or termination of employment.
- 3. Managers and supervisors who knowingly allow or tolerate discrimination, harassment, or retaliation, including the failure to immediately report such misconduct to Human Resources are in violation of this policy and subject to discipline.
- 4. The District, in compliance with all applicable federal, state and local anti-discrimination and harassment laws and regulations, enforces this policy in accordance with the following guidelines.

F. DISCRIMINATION

- 1. It is a violation of the District's policy to discriminate in the provision of employment opportunities, benefits or privileges; to create discriminatory work conditions, or to use discriminatory evaluative standards in employment if the basis of that discriminatory treatment is, in whole or in part, the person's race, color, national origin, age, religion, disability status, sex, sexual orientation, gender, identity or expression, genetic information, marital status or protected class.
- 2. Discrimination of this kind may also be strictly prohibited by a variety of federal, state, and

local laws, including Title VII of the Civil Rights Act of 1965, the Age Discrimination Act of 1967 and the Americans with Disabilities Act of 1990. This policy is intended to comply with the prohibitions state in these anti-discrimination laws.

3. Discrimination in violation of this policy will be subject to disciplinary measures up to and including termination

G. HARASSMENT

1. The District prohibits harassment of any kind, including sexual harassment, and will take appropriate and immediate action in response to complaints or knowledge of violations of this policy. For purposes of this policy, harassment is any verbal, nonverbal or physical conduct designed to threaten, intimidate, or coerce an employee, co-worker, or any person working for or on behalf of the District.
2. The following examples of harassment are intended to be guidelines and are not exclusive when determining whether there has been a violation of this policy:
3. Verbal harassment includes comments that are offensive or unwelcome regarding a person's national origin, race, color, religion, age, sex sexual orientation, pregnancy, appearance, disability, gender identity, or expression, marital status, or other protected status, including epithets, slurs and negative stereotyping.
4. Nonverbal harassment includes distribution, display, or discussion of any written or graphic material that ridicules, denigrates, insults, belittles or shows hostility, aversion, or disrespect toward an individual or group because of national origin, race, color, religion, age gender, sexual orientation, pregnancy, appearance, disability, sexual identity, marital status, or other protected status.
5. Discrimination in violation of this policy will be subject to disciplinary measures up to and including termination.

H. SEXUAL HARASSMENT

1. Sexual harassment is a form of unlawful employment discrimination under Title VII of the Civil Rights Act of 1964 and is prohibited under the District's anti-harassment policy. According to the Equal Employment Opportunity Commission (EEOC), sexual harassment is defined as "unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when submission to or rejection of such conduct is used as the basis for employment decisions or such conduct has the purpose or effect of creating an intimidating, hostile or offensive working environment."
2. Sexual harassment occurs when unsolicited and unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature:
 - Is made explicitly or implicitly a term or condition of employment
 - Is used as a basis for an employment decision
 - Unreasonably interferes with an employee's work performance or creates an intimidating, hostile or otherwise offensive environment

3. Discrimination in violation of this policy will be subject to disciplinary measures up to and including termination.
4. Sexual harassment may take different forms. The following examples of sexual harassment are intended to be guidelines and are not exclusive when determining whether there has been a violation of this policy:
 - a) Verbal sexual harassment includes innuendoes, suggestive comments, jokes of a sexual nature, lewd remarks and threats, requests for any type of sexual favors
 - b) Nonverbal sexual harassment includes the distribution, display or discussion of any written or graphic material, that are sexually suggestive or show hostility toward an individual or group because of sex, suggestive or insulting sounds, leering, staring, obscene gestures, forms of communication that are sexual in nature and offensive.
 - c) Physical sexual harassment includes unwelcomed, unwanted physical contact, including touching, tickling, pinching, patting, brushing up against, hugging, cornering, kissing, fondling and forced sexual intercourse or assault.
5. Courteous, mutually respectful, pleasant, noncoercive interactions between employees that are appropriate in the workplace and acceptable to and welcomed by both parties are not considered to be harassment, including sexual harassment.

I. CONSENSUAL ROMANTIC OR SEXUAL RELATIONSHIPS

The District strongly discourages romantic or sexual relationships between a manager or other supervisory employee and an employee who reports directly or indirectly to that person, because such relationships tend to create compromising conflicts of interest or the appearance of such conflicts. In addition, such a relationship may give rise to the perception by others that there is favoritism or bias in employment decisions affecting the staff employee. Given the uneven balance of power within such relationships, consent by the staff member may be suspect and may be viewed by others, or later by the staff member as intimidation, coercion or exploitation and undermines the spirit of trust and mutual respect that is essential to a healthy working environment. If there is such a relationship, the parties need to be aware that one or both may be moved to a different department or other actions may be taken.

J. RETALIATION

1. Retaliation against an individual for reporting harassment or discrimination or for participating in an investigation of a claim of harassment or discrimination is a serious violation of this policy and, like harassment or discrimination itself, will be subject to disciplinary action. Acts of retaliation should be reported immediately to Human Resources and will be promptly investigated and addressed.
2. No hardship, loss, benefit, or penalty may be imposed on an employee in response to:
 - a) Filing or responding to a bona fide complaint of discrimination or harassment
 - b) Appearing as a witness in the investigation of a complaint

- c) Serving as an investigator of a complaint
- 3. Lodging a bona fide complaint will in no way be used against the employee or have an adverse impact on the individual's employment status. However, filing groundless or malicious complaints is an abuse of this policy and will be treated as a violation.
- 4. Any person who is found to have violated this aspect of the policy will be subject to disciplinary measures up to and including termination.

K. CONFIDENTIALITY

Information is disclosed strictly on a need-to-know basis. The District understands that these matters can be extremely sensitive and will utilize its best efforts to keep all such complaints and all communications confidential. Confidentiality will be maintained throughout the investigatory process to the extent consistent with adequate investigation and appropriate corrective action. The identity of the complainant is usually revealed to the parties involved during the investigation, and Human Resources will take adequate steps to ensure that the complainant is protected from retaliation.

L. COMPLAINT PROCEDURE

- 1. Individuals who believe they have been the victims of conduct prohibited by this policy or who believe they have witnessed such conduct should discuss their concerns with the Executive Director or designee. Any reported allegations of harassment, discrimination or retaliation will be investigated promptly. The investigation may include individual interviews with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge.
- 2. The District has established the following procedure for lodging a complaint of harassment, discrimination or retaliation. It is the obligation and responsibility of each employee who feels that he or she is being harassed or who witnesses someone being harassed to promptly notify the Executive Director, or their designee.
 - a) Complaints should be submitted in writing as soon as possible after an incident has occurred. In the event an employee cannot provide the information in writing Human Resources will dictate the verbal complaint.
 - b) Human Resources will initiate an investigation to determine whether there is a reasonable basis for believing that the alleged violation of this policy occurred.
 - c) During the investigation Human Resources together with legal counsel will interview the complainant, the respondent, and any witnesses to determine whether the alleged conduct occurred.
 - d) If Human Resources together with legal counsel determines that harassment has occurred, immediate and appropriate corrective action will be taken. Disciplinary action will be based on the circumstances and severity of each case, up to termination.
- 3. If the investigation is inconclusive or if it is determined that there has been no violation of

policy, but potentially problematic conduct may have occurred, Human Resources may recommend appropriate preventative action.

4. Any complaints of harassment which are not covered under the harassment provision set forth above will be investigated as a part of the regular complaint procedure.
5. If you have any questions regarding the Anti-Harassment Policy, please contact Human Resources.



IRMCD Employee Policy Manual

Chapter 4 Employment

Adopted: 11/08/2022
Reviewed: 11/08/2022

IV. EMPLOYMENT

All employees are designated as either nonexempt or exempt under state and federal wage and hour laws. The following is intended to help employees understand employment classifications and employees' employment status and benefit eligibility. These classifications do not guarantee employment for any specified period. The right to terminate the employment-at-will relationship at any time is retained by both the employee and the District.

- Nonexempt employees are employees whose work is covered by the Fair Labor Standards Act (FLSA). They are NOT exempt from the law's requirements concerning minimum wage and overtime.
- Exempt employees are generally professional or administrative staff who are exempt from the minimum wage and overtime provisions of the FLSA. Exempt employees hold jobs that meet the standards and criteria established under the FLSA by the U.S. Department of Labor.

The District has established the following categories for both nonexempt and exempt employees:

- **Regular, full time:** Employees who are not in a temporary status and who are regularly scheduled to work the District's full-time schedule of 40 hours per week. Generally, these employees are eligible for the full benefits package, subject to the terms, conditions and limitations of each benefits program.
- **Regular, part time:** Employees who are not in a temporary status and who are regularly scheduled to work less than the full-time schedule but at least 25 hours each week. Regular, part-time employees are eligible for some of the benefits offered by the District subject to the terms, conditions and limitations of each benefits program.
- **Temporary, full time:** Employees who are hired as interim replacements to temporarily supplement the workforce or to assist in the completion of a specific project and who are temporarily scheduled to work the District's full-time schedule for a limited duration such as summer internship. Employment beyond any initially stated period does not in any way imply a change in employment status.
- **Temporary, part time:** Employees who are hired as interim replacements to temporarily supplement the workforce or to assist in the completion of a specific project and who are temporarily scheduled to work less than the District's full-time schedule for a limited duration. Employment beyond any initially stated period does not in any way imply a change in employment status.

Temporary workers are not eligible for District benefits unless specifically stated otherwise in District policy or are deemed eligible according to plan documents.

A. EMPLOYMENT AUTHORIZATION

The District is an E-Verify employer and participates in an electronic employment verification program. Every offer of employment is contingent upon the employee completing an employment

verification form and showing original documents designated by law to prove identity and right to work.

B. POST OFFER, PRE-EMPLOYMENT PHYSICAL

1. The District conducts pre-employment background checks on all applicants who accept an offer of employment. Background checks may include verification of any information on the applicant's resume or application form. All offers of employment are conditioned on receipt of a background check report that is acceptable to the District.
2. All background checks are conducted in conformity with the Federal Fair Credit Reporting Act, the Americans with Disabilities Act, and state and federal privacy and antidiscrimination laws. Reports are kept confidential and are only viewed by individuals involved in the hiring process.
3. If information obtained in a background check would lead the District to deny employment, a copy of the report will be provided to the applicant, and the applicant will have the opportunity to dispute the report's accuracy.
4. Background checks may include a criminal record check, although a criminal conviction does not automatically bar an applicant from employment.
5. Additional checks such as a driving record or credit report may be made on applicants for job categories if appropriate and job related.
6. The District also reserves the right to conduct a background check for current employees to determine eligibility for promotion or reassignment in the same manner as described above.

C. INTRODUCTORY PERIOD

1. All employees are hired on an introductory/training period basis for the first 180 days of their employment. This period serves as a training or familiarization period, and during this period the employee will be under close observation by their supervisor.
2. The decision to continue employment as a regular employee may depend upon the quality and quantity of work, cooperativeness, dependability, common sense, initiative, and attitude. This period also affords candidates time to evaluate whether or not their new employment is the right fit for them.
3. Completion of an introductory/probationary period or conferral of regular status will not change an employee's status as an employee-at-will or in any way restrict the District's right to terminate such an employee or change his or her terms or conditions of employment.

D. INTERNAL TRANSFERS/PROMOTIONS

1. Employees may request consideration to transfer to other jobs as vacancies become

- available and will be considered along with other applicants. The District may post opportunities for transfers of employees between departments to meet work requirements and these employees will be considered along with other applicants.
2. The District offers employees promotions to higher-level positions when appropriate. Management prefers to promote from within and may first consider current employees with the necessary qualifications and skills to fill vacancies above the entry level, unless outside recruitment is in the District's best interest.

E. EMPLOYMENT OF RELATIVES

1. The District wants to ensure that corporate practices do not create situations such as conflict of interest or favoritism. This extends to practices that involve employee hiring, promotion and transfer. Close relatives, partners, those in a dating relationship or members of the same household are not permitted to be in positions that have a reporting responsibility to each other. Close relatives are defined as husband, wife, domestic partner, father, mother, father-in-law, mother-in law, grandfather, grandmother, son, son-in-law, daughter, daughter-in law, uncle, aunt, nephew, niece, brother, sister, brother-in-law, sister-in-law, step relatives, cousins, or any person with whom the employee has a close personal relationship such as a domestic partner, romantic partner, or co-habitant.
2. If employees begin a dating relationship or become relatives, partners or members of the same household, and if one party is in a supervisory position, that person is required to inform the Executive Director of the relationship.
3. The District reserves the right to apply this policy to situations where there is a conflict or the potential for conflict because of the relationship between employees, even if there is no direct-reporting relationship or authority involved.
4. It is the policy of the District to seek for employment the most qualified candidates through appropriate search procedures preceding each appointment and promotion.
5. Exceptions to this policy may only be made by the Executive Director's approval.

F. FRAUDULENT CONDUCT OR FALSE STATEMENTS

Employees have an affirmative obligation to promptly report to the Executive Director, or designee, if they are the subject of any investigation or arrest by a law enforcement agency, whether the employee believes it to be material to their employment at the District.

G. ULV ADULTICIDE TEAM PARTICIPATION

1. The District requires that all full-time employees in non-professional positions participate in the ULV program for a minimum of five years after they receive their Public Health Pest Control Certification.

2. After five years as a ULV team member, if the District has enough personnel to fulfill the obligations of the ULV program, the employee has the option to remove themselves from the treatment list.

H. ANNIVERSARY DATE

1. Employment anniversary date is the date twelve consecutive months after the date an employee first performed an hour of service for the employer.
2. For calculating total service, the employee's anniversary date as defined in this policy shall be utilized.
3. If an employee is promoted or moved to a new position, that employee will keep their initial anniversary date for use in calculating service.

I. DRUG-FREE WORKPLACE

a) It is the intent of the District to provide a working environment free from the use of drugs and alcohol. The use of illegal drugs, the abuse of legal drugs, and/or the use of alcohol on the job is unsafe and counterproductive. The District has adopted the following policy regarding the use, possession, purchase, solicitation, manufacture or sale of alcohol or drugs, which applies to all employees and all applicants for employment of the District.

- Individuals who have received a tentative offer of employment will be required to submit to a drug test at the expense of the District.
- Employees should report to work fit for duty and free of any adverse effects of illegal drugs or alcohol.
- This policy does not prohibit employees from the lawful use and possession of prescribed medications. Employees must, however, consult with their doctors about the medications' effect on their fitness for duty and ability to work safely, and they must promptly disclose any work restrictions to their supervisor.
- All employees must abide by the terms of this policy if continued employment with the District is desired. This policy supersedes all other policies concerning the use or abuse of drugs or alcohol.

1. Drug Prohibitions

- a) All employees are prohibited from possessing, consuming, or reporting to work or working with drugs present in their bodies. Use, possession, sale, manufacture, purchase, solicitation, or transfer of drugs or other illegal substances, or activities related to illegal substances, on or off duty, is cause for immediate termination.
- b) The definition of illegal drugs includes the use of any illegal substance as well as the misuse or abuse of prescribed drugs. The possession of equipment, products, and materials, which are used, intended for use, or designed for use with non-prescribed controlled substances, is also prohibited.

2. Alcohol Prohibitions

- a) All employees are prohibited from possessing, consuming, or reporting to work or working with alcohol present in their bodies.
- b) The term "alcohol" includes distilled spirits, wine, malt beverages, and intoxicating liquors.
- c) This policy is not intended to prohibit the legal consumption or possession of alcohol by employees during their off-duty hours unless consumption of alcohol prior to reporting to work would result in a positive test for alcohol.

3. Testing

- a) To detect the use of these substances, an employee may be directed to submit to a test for alcohol or drug use. Collection of specimens will be completed under medical supervision at a facility designated for collection of specimens for drug or alcohol testing and chosen by the District.
- b) Certain job classes may require pre-employment drug screening before beginning employment. Refusal to submit to testing will result in disqualification of further employment consideration.

4. Reasonable Suspicion Testing

- a) Should the District have reason to suspect that an employee has used drugs or alcohol in violation of this policy, the employee will be asked to submit to drug and/or alcohol testing. The decision to conduct reasonable suspicion testing will be made by the Executive Director or their designee without any other prior notice to the employee. Under these circumstances, the employee may be placed on a leave of absence pending receipt of the test results.
- b) For purposes of this policy, "reasonable suspicion" testing is based on a belief that an employee is using or has used alcohol or drugs in violation of the District's policy, including, but not limited to the following.
 - (1) Observable phenomena while at work, such as direct observation of alcohol or drug use or of the physical symptoms or manifestations of being under the influence of alcohol or a drug.
 - (2) Abnormal conduct or erratic behavior while at work or a significant deterioration in work performance.
 - (3) Evidence that an individual has tampered with an alcohol or drug test during his or her employment with the District.
 - (4) Information that an employee has caused, contributed to, or has been involved in an accident while at work.
 - (5) Evidence that an employee has used, possessed, sold, solicited, or transferred drugs or attempted to use, possess, sell, solicit, or transfer drugs while working, while on

the District's premises, or while operating the District's vehicles, machinery, or equipment.

- c) When reasonable suspicion testing is warranted, both management and HR will meet with the employee to explain the observations and the requirement to undergo a drug and /or alcohol test within two hours. Refusal by an employee will be treated as a positive drug test result and will result in immediate termination of employment. Under no circumstances will the employee be allowed to drive themselves to the testing facility. A member of management must transport or find transportation for the employee and arrange for the employee to be transported home.

b)

5. Post-accident

- a) Employees are subject to testing when they cause or contribute to accidents that seriously damage a District vehicle, machinery, equipment, or property or that result in an injury to the employee, another staff member or member of the public requiring offsite medical attention.
- b) The investigation and subsequent testing must take place as soon as possible. Refusal by an employee will be treated as a positive test result and will result in immediate termination of employment.
- c) Under no circumstances will the employee be allowed to drive themselves to the testing facility. A member of management must transport or find transportation for the employee and arrange for the employee to be transported home.

6. Disciplinary Action

- a) Should testing substantiate the use of drugs or alcohol, the employee will be immediately disciplined up to and including discharge and may forfeit eligibility for Workers' Compensation medical and indemnity benefits if a workplace injury is involved.
- b) Should the employee refuse to cooperate with the testing, including but not limited to, refusal to submit to the test at the time ordered and refusing to provide any required release of the test results, such refusal shall result in the employee's immediate discharge from employment and possible forfeiture of eligibility for Workers' Compensation medical and indemnity benefits in accordance with Section 440.09 Florida Statutes if the testing is done as the result of an on-the-job injury.
- c) This policy does not prevent the District from disciplining an employee for any violation of District rules and regulations, which may occur regardless of whether it is in connection with alcohol and/or drug use or abuse.
- d) Notwithstanding any other provision of this policy, if the District finds that an employee's use of or involvement with any drug or alcohol has detrimentally affected its interests, the employee may be discharged immediately.

- e) An employee who has not tested positive previously may, at the discretion of the District, be granted a leave of absence of up to 30 days without pay, to seek rehabilitation. If the employee is granted a leave of absence to seek rehabilitation, they must successfully complete the treatment prescribed and cooperate with any follow-up counseling or treatment. The District will provide the name(s) of employee assistance programs and local drug and alcohol rehabilitation programs. If the employee has accrued sick or vacation leave, they may be permitted to take paid leave during this period.
- f) Before being allowed to return to work following rehabilitation, the employee will be given a drug and/or alcohol test. If the employee is unable to pass the test, the employee will be discharged. If they can pass the test, as a condition of returning to work, the employee must consent to periodic testing, upon the demand of the District, at any time without notice, during the following two (2) year period. Having had the benefit of an opportunity for rehabilitation, an employee found to be unable to pass a test at any time in the future, (*i.e.*, a second offense) shall be discharged immediately.

7. Procedure

- a) Scheduling for any testing or examination will be during duty hours, at the discretion of the District, and the results will become part of the employee's permanent medical record. The results of drug and/or alcohol testing shall be kept confidential. Test results will be disclosed only on a need-to-know basis.
- b) An employee undergoing prescribed medical treatment with any drug, which may alter his or her physical or mental ability must report this treatment to their supervisor. The District will determine whether a temporary change in the employee's job assignment during the period of treatment is warranted.



IRMCD Employee Policy Manual

Safety Practices and Loss Prevention

Chapter 5

Adopted: 11/08/2022
Reviewed: 11/08/2022

V. SAFETY PRACTICES AND LOSS PREVENTION

Safety and loss prevention is the responsibility of all personnel. The District will provide a safe place to work and not knowingly permit unsafe conditions to exist, nor permit employees to act in an unsafe manner. The goal is to eliminate the cause of accidents that result in injuries to employees, interruption of work, damage to equipment, loss of materials and increased insurance cost. All personnel are encouraged to incorporate safety and loss prevention in their daily activities. All supervisors are responsible for ensuring that each employee is trained and understand their specific job, as well as the hazards associated with performing the job.

A. RESPONSIBILITIES

1. Executive Director

Responsible for the overall management and administration of the risk management program.

2. Director of Operations

Responsible for developing and administering the risk management program, including the following.

- a) Conducts Safety Committee meeting to address common safety problems, review accidents, and recommend policy changes.
- b) Ensures that all accidents are thoroughly investigated and reported in accordance with the Incident/Accident Reporting Procedures.
- c) Ensures that prompt corrective action is taken whenever hazards are recognized, or unsafe acts are observed.

3. Supervisors/Foreman

- a) Each supervisor shall be fully responsible and accountable to their supervisor for compliance with safety policy.
- b) Supervisors assume full responsibility for safe and healthful working areas for their employees.
- c) Ensures that all incidents and accidents are promptly reported.
- d) Ensure proper maintenance and care of all equipment within scope of responsibility.
- e) Ensure availability of safety equipment and require its use.
- f) They should ensure the following for all employees.
 - (1) All employees fully understand work procedures and the policies that enforce their use.
 - (2) All employees are trained and when necessary, re-trained in the correct manner that each job must be accomplished.
 - (3) All employees are instructed and understand the use and need for protective equipment, the equipment is available and is properly used.

4. **Employees**

Employees are required, as a condition of employment, to exercise due care in the course of their work to prevent injuries, vehicular accidents and property damage. Employees are encouraged to make recommendations and/or suggestions regarding unsafe conditions to their immediate supervisor so that they may be corrected. Employees shall:

- a) Report all unsafe conditions to supervisor.
- b) Always keep work area clean and orderly.
- c) Report all accidents and injuries to supervisor immediately.
- d) Learn to lift and handle materials properly.
- e) Operate only equipment that they are trained and authorized to operate.
- f) Obey all safety rules and follow work instruction
- g) Employees should not perform work tasks if the work is considered unsafe. If any doubt exists as to the safety of doing any job, the employee shall stop and request guidance from the supervisor before continuing.
- h) Wear the prescribed work uniform and appropriate personal protective equipment.

5. **Safety Committee**

- a) The Committee will work with all employees in ongoing safety and health program activities, which include promoting safety committee participation; providing safety and health education and training; and reviewing and updating workplace safety rules, policies and procedures.
- b) Conduct safety committee meetings on a quarterly basis or more frequently as needed.
- c) Perform workplace safety inspections to ensure effectiveness of control measures to protect employees from recognized hazards in the workplace.
- d) Investigate workplace accidents, safety-related incidents, and reports of unsafe conditions or work practices as brought forward to the committee.
- e) The Committee shall also provide for and participate in a safety and health training program for all employees. The Committee shall review and determine appropriate training for the workplace and ensure that all employees are trained and provide retraining as needed.
- f) Records of all committee meetings should be kept and made available upon request.

B. DISCIPLINARY

1. The District may take disciplinary action against an employee who willfully or repeatedly violates workplace safety rules. These actions may include verbal or written reprimands, suspension without pay, and may ultimately result in termination of employment.
2. Willful disregard of these rules can jeopardize the rights, welfare and safety of others. Consequently, any of the following violations may result in disciplinary action and may result in termination of employment.
 - a) Possession of a firearm on District property except as allowed under Section 790.251 Florida Statutes.

- b) Use of a dangerous weapon in a threatening or careless manner.
- c) Fight or assault on another employee or supervisor.
- d) Disregarding safety rules and procedures and/or other types of acts that cause endangerment to yourself or others.

C. VEHICLE USE

This policy addresses District vehicles that District employees use as part of their general duties and responsibilities.

1. Definitions

a) Vehicle

A machine that is used to carry people or goods from one place to another; a means of carrying or transporting something (planes, trains, and other vehicles): as a) a motor vehicle, or b) a piece of mechanized equipment.

b) Permanent Overnight Vehicle Assignment

A vehicle assigned to an employee that may be driven to and from the employee's home and work site. Vehicles under this assignment are subject to Internal Revenue Service Regulations and Fringe Benefit Tax Requirements.

c) Temporary Overnight Vehicle Assignment

A vehicle assigned to an employee on an occasional or infrequent basis to meet a job requirement or "on call" duty need, which would be driven to and from the employee's home base. Vehicles under this assignment may be subject to Internal Revenue Service Regulations and Fringe Benefit Tax Requirements.

d) Primary Work Site

That location where an employee routinely reports to begin the workday.

e) Specially Equipped Vehicle

Any vehicle that has specialized equipment or identification affixed to.

f) On Call Situation

The vehicle in which the equipment carried is necessary in an "on call" situation.

g) Limited Use Assignment

These vehicles are used by employees to conduct official District business during regular working hours and may not be driven to an employee's home unless:

- The employee is departing or returning from an official trip away from the District office under circumstances that make it impractical to use other means of transportation.
- The employee needs the use of the vehicle after completion of the regular workday to conduct District business on the same day or before his/her usual working hours on the next day.

- It is determined that for the security of the vehicle and its contents, the vehicle should be kept at the employee's home during non-work hours.

2. Criteria for Overnight Vehicle Assignment

- a) Overnight vehicle assignment will be considered and evaluated on an individual basis
- b) Temporary Overnight Vehicle Assignment is granted by the Executive Director on an as needed basis.

3. Responsibilities

a) District Office Responsibilities:

- (1) Conduct a driver's license survey prior to hiring a new employee per District Policy.
- (2) Conduct a driver's license survey per the District's Policy on all employees who may operate a District or POV on official District business.

b) Supervisor Responsibilities:

- (1) Ensure that all vehicle operators under their supervision who operate vehicles owned or furnished by the District are made aware of the contents of this policy.
- (2) Advise and assist all drivers under their supervision in the prompt reporting of District vehicle deficiencies, which are to be corrected by Maintenance personnel.

c) Employee Responsibilities:

- (1) The following procedures are established to provide minimum uniform standards for all District employees to follow.

- (1) Each employee assigned to operate a District vehicle and/or equipment is responsible for performing a basic pre-operational vehicle inspection of the vehicle or equipment assigned, to see that it is in safe working order before leaving for the day's work. Perform all safe-driving adjustments (seat, inside and outside mirrors, sitting position, and fasten seat belts for driver and all passengers) before putting the vehicle into gear.
- (2) District vehicle drivers/operators must possess a valid Florida Driver's License, or Commercial Driver's License where required, must be thoroughly familiar with the state and local regulations governing motor vehicle and equipment operations, and must always have such operator's or commercial license in their immediate possession when operating a motor vehicle and shall display the same upon demand of proper law enforcement officials. Any State restriction placed on an operator's license shall be strictly enforced.
- (3) Do not stop at any bar, tavern, or similar establishment or transport alcoholic beverages in a District vehicle.
- (4) Consumption of alcohol or other intoxicating substances by an employee driving a District vehicle, including on-call employees, while engaged in official District business is strictly prohibited.
- (5) Texting or the use of a hand-held cell phone while behind the wheel of a District vehicle or POV being used for District business is prohibited.
- (6) Use of tobacco products is prohibited in District vehicles.
- (7) Unauthorized weapons are prohibited in District vehicles.

4. Authorized Users

- a) Only those persons possessing a valid Florida Operator's License for the type of vehicle to be operated and approved by the District's fleet insurance carrier shall be permitted to drive a District vehicle. Driving record review for applicants and employees will be performed.
- b) Anytime an employee receives a citation that affects the employee's driver's license, they are required to notify their supervisor as soon as possible.
- c) In no case shall an individual who is not an employee or authorized user of the District be allowed to operate a District vehicle.

5. Removal of Operating Privileges

The Executive Director, for just cause, and/or for any of the following specific reasons, may revoke or suspend operating privileges at any time:

- Misuse of District equipment.
- Failure to follow operating regulations.
- Allowing unauthorized persons to operate equipment or vehicles.
- Unsatisfactory motor vehicle record

6. Authorized Purposes

District vehicles must be used for purposes of carrying out District business functions. District vehicles shall not be used for personal purposes. The following guidelines shall be adhered to when operating a District vehicle:

- a) Vehicles shall be operated in accordance with the Motor Vehicle Regulations of the State of Florida and/or other applicable jurisdictions.
- a) No vehicle shall be operated outside Indian River County without the express approval of the Executive Director.
- b) Prior approval to travel should be obtained from the Executive Director or designee for all travel.
- c) Employees who have a Permanent Overnight Vehicle Assignment vehicle are permitted to commute between home and office.
- d) District-owned vehicles will be used for in and out of state travel only with prior approval of the Executive Director. If out of state travel is necessary, a rental vehicle or other means of transportation typically will be used.

7. Passengers

The Executive Director approval is required if a non-employee has cause to be a passenger in the vehicle.

8. Privately Owned Vehicles for District Business

- a) The District discourages use of POVs. If a District vehicle is not available, the District will pay the cost for a rental vehicle. No POV shall be used without prior approval of the Executive Director.

- b) When a personal vehicle is needed to perform official business, the employee shall be compensated at the reimbursement rate approved by the District.
- c) When an employee operates a POV for District business, the employee shall:
 - (1) Have in their possession a valid State of Florida driver's license.
 - (2) Carry/maintain the minimum limits of vehicle liability insurance in accordance with Florida Statutes.
- d) POVs utilized for official business shall be operated in strict compliance with all laws which apply to motor vehicles in the state of Florida, and/or other applicable jurisdictions, including the use of seat belts.
- e) When a POV is utilized for District business, the *employee is responsible for all costs and liabilities outside of any Workers Compensation obligations.*

9. Incidents Involving District Vehicles

- a) Employee Procedures
 - (2) The driver of any District vehicle involved in an incident shall:
 - (1) Call their Supervisor and District office and/or call 911 immediately if any of the following occur:
 - (a) Another vehicle is involved
 - (b) Private property is involved
 - (c) Anyone is injured
 - (d) Damage to a District vehicle is significant
 - (e) Keep the scene and vehicle(s) intact, if possible, until law enforcement officer arrives
 - (f) Whenever possible take pictures of the scene (please note: all employee phones have cameras).
 - (g) Give only their name, District contact information, and the registration license number of the District vehicle to any other party involved, other appropriate District staff
 - (2) Immediately notify their supervisor or designee of all incidents whether deemed significant or not and complete the District's accident/incident report
- b) Accident and Loss Investigation

Each motor vehicle, occupational and/or public liability incident involving a District employee or vehicle shall be subject to an investigation per the District's Safety Policy.



IRMCD Employee Policy Manual

Chapter 6 Compensation

Adopted: 7/12/2022
Reviewed: 7/12/2022

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% increase or the minimum of the new range, not to exceed the midpoint, whichever is higher.
2. An employee promoted two or more pay ranges will receive a 10% increase or the minimum of the new range, not to exceed the midpoint, whichever is higher.

J. TRAVEL AND TRAINING

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.

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.

The Administrative team will be responsible for scheduling and managing registration, hotel accommodations 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.

1. 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 a normal 8-hour day, the additional time will be calculated as either overtime or compensatory time.

2. 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 a normal, Monday-Friday work week they may request to shift their schedule.
3. 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.

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:

- Breakfast—when travel begins before 6 a.m. and extends beyond 8 a.m.
- Lunch—when travel begins before 12 noon and extends beyond 2 p.m.
- Dinner—when travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during nighttime hours due to special assignment.

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 of direct deposit and can select 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 your check is sent.

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



IRMCD Employee Policy Manual

Chapter 7 Leaves of Absence

Adopted: 06/07 2022
Reviewed: 06/07/2022

VII. LEAVES OF ABSENCE

A. HOLIDAYS

1. The District grants 11 paid holidays per year in observance of the following holidays.

New Year's Day	Veterans Day
Martin Luther King Jr. Day	Thanksgiving Day
Good Friday	Day after Thanksgiving
Memorial Day	Christmas Eve
Independence Day	Christmas Day
Labor Day	

2. To be paid for a holiday, the employee must be at work or have an excused leave both the day before and the day after the holiday.
3. When a holiday falls on Sunday, the following Monday shall be observed. When a holiday falls on Saturday, the preceding Friday will be observed. (*Amended, Effective January 12, 2021*)
4. Non-exempt employees working on a designated paid holiday will be paid for the holiday at their regular hourly rate plus time and one-half for those hours worked. Exempt employees will be allowed a different day off with pay.

B. ANNUAL LEAVE

1. Annual Leave Accrual

2. All regular, full-time employees are entitled to annual leave based upon their length of continuous service as follows.

<u>Length of Service</u>	<u>Annual Leave</u>
1 – 5 years	6.67 hours per month
6 – 9 years	10 hours per month
10 –14 years	13.33 hours per month
15 years & above	16.67 hours per month

3. Scheduling Annual Leave

- a) Leave requests must be submitted to the supervisor for approval in advance.
- b) All scheduled leave will be submitted to the Director for review.
- c) The District typically approves vacation leave for one employee at a time within a work group. Should desired schedules conflict in any crew, the request of the employee who receives authorization first is honored.

- d) Annual leave requests for the summer months (June through October).
 - (1) Leave requests must be submitted at least two weeks in advance for supervisor approval.
 - (2) The District will normally allow an employee to take a maximum of 5 consecutive days of paid vacation during this period.
 - (3) The District reserves the right to deny an individual leave during this period if his/her absence would make it impossible for the District to meet its control obligations.

4. Payment of Unused Annual Leave

- a) Employees with 10 or more years of service with the District who resign voluntarily, and who provide ten working days' notice of their intention to resign, shall be paid for a maximum of 160 hours of accumulated annual leave.
- b) In case of death of an employee, all unused annual leave at the time of death shall be paid to the employee's beneficiary, estate or as provided by law.
- c) Payment for unused annual leave will not be paid to employees who leave the employment of the District with less than 10 years of service.
- d) For annual leave purposes, reinstated employees are considered new employees. Employees placed on lay-off status will receive pay for accrued annual leave up to the time of the lay-off.

C. MEDICAL LEAVE

- 1. 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.
- 2. **Accrual and Use**
 - a) Full-time employee accumulates 3.7 hours of medical leave per pay period totaling, 96.2 hours per year.
 - b) Employees may draw against their accumulated medical leave under the following circumstances:
 - (1) 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 family requires medical care and attention to be provided by the employee
 - (4) The employee feels it necessary to visit a member of the family who is hospitalized.
 - (5) For maternity/paternity/child adoption.

- c) Employees who have three consecutive days of absences because of illness or injury must provide the District proof of physician's care.
- d) Authorized sick hours shall not be counted as time worked for the purpose of computing overtime pay eligibility.

3. Medical Leave Incentive Payment

- a) At the close of each employee's anniversary year and when an employee has accumulated 240 hours of medical leave the employee will qualify for the medical leave incentive payment.
- b) The employee will be compensated at their current hourly rate (or its equivalent for salaried employees).
- c) The employee will be compensated for one-half of all medical leave accumulated during that year (accrued minus any hours of medical leave taken that year).
- 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).
- e) Annual medical leave payment will be made by direct deposit in the payroll run following the anniversary date.

4. Payment of Medical Leave Upon Separation of Employment

- a) Employees with 10 or more years' service with the District will be eligible for payment.
- b) Employees shall be paid one-half of all unused medical leave, to a maximum of 240 hours (30 days), upon termination of employment for other than cause, or death.

D. PERSONAL DAY

During each year of service an employee may designate up to 24 hours of medical leave to be used as personal-time for reasons not covered above in 1.b). Employees must request personal time in advance.

E. BEREAVEMENT

An employee may be granted up to 3 working days of bereavement leave with pay, due to death in his/her immediate family. The Director must approve such requests.

F. MILITARY LEAVE

- 1. It is the District's policy to follow all applicable state and federal laws regarding the employment and reemployment rights of members of the uniformed services.
- 2. A military leave of absence will be granted to employees who are absent from work because of service in the U.S. uniformed services in accordance with the Uniformed Services

- Employment and Reemployment Rights Act (USERRA (US Code Title 38, Part III, Chapter 43)). Advance notice of military service is required, unless military necessity prevents such notice, or it is otherwise impossible or unreasonable.
3. Continuation of health insurance benefits is available as required by USERRA based upon the length of the leave and subject to the terms, conditions and limitations of the applicable plans for which the employee is otherwise eligible.
 4. Annual leave or sick leave benefits may be suspended during the leave and will resume upon the employee's return to active employment.
 5. Employees on military leave for up to 30 days are required to return to work for the first regularly scheduled shift after the end of service, allowing reasonable travel time. Employees on longer military leave must apply for reinstatement in accordance with USERRA and all applicable state laws.
 6. Employees returning from military leave will be placed in the position that would have been attained had the employee remained continuously employed or a comparable one depending on the length of military service in accordance with USERRA. The employee will be treated as though continuously employed for purposes of determining benefits based upon length of service.

G. UNPAID LEAVE

In keeping with the principles of public accountability employees should make every effort to manage paid time off responsibly. An employee may, upon request, be granted leave without pay provided that the District deems such leave to be justified and not detrimental to the operation of the District. Unpaid leave is not automatically extended in all cases.

1. During each year of service and employee cannot request more than 20 days of unpaid leave.
2. Employees shall not be granted salary increases of any type while on leave without pay.
3. When the employee is absent for less than 5 days at a time, the District will continue to maintain applicable employee benefits during the unpaid leave.

H. EXTENDED UNPAID LEAVE

Employees seeking unpaid leave for more than 4 consecutive days may apply to the Director, but District policy does not guarantee that such leave will always be granted. The employee neither receives nor accrues benefits during extended unpaid leave. However, with the approval of the District's health insurance carrier, the employee may continue his/her health insurance coverage by paying the monthly premium pro-rated basis. The full amount must be paid by a date provided by the District to each employee on this plan. The date will normally be the 25th of the prior month.

I. ADMINISTRATIVE LEAVE

Administrative leave counts as hours for pay and may count as hours of work for overtime purposes

in cases of office closures under emergency conditions. Approval of administrative leave should be limited to an amount necessary to bring the employee to full pay according to their regular established work period. Administrative leave is provided for full-time employees, part-time employees shall be granted a prorated number of hours for each type of administrative leave based on the number of hours regularly worked during the work week or pay period. In granting administrative leave for any purpose the Executive Director in consultation with the appropriate supervisory staff shall take into consideration the impact of such leave on the employees work unit. The types of administrative leave are as follows:

A. Jury Duty

1. When an employee is required to serve on jury duty, the employee shall be relieved of responsibility for his or her regular work, and the District will pay the employee the amount that would have been received had the employee worked his/her regular duty.
2. All employees who are required to serve on jury duty shall report to their supervisor that they have been notified for that purpose within 24 hours of receiving such notice, when possible, but in no event later than the beginning of the second workday.
3. In addition, a copy of the employee's jury duty summons must be provided to Payroll.
4. Employees may work on the ULV crew if their jury schedule allows.
5. When an employee is released or is excused from jury duty, the employee shall, as soon as possible, return to work.

B. Witness

If an employee is required to appear in court as a witness for a governmental agency, his/her absence will be considered in the line of duty and not charged to leave. If an employee is absent in connection with litigation to which he/she is a party or is subpoenaed in private litigation or by some party other than a governmental unit to testify, not in his/her official capacity but as an individual, such absence will be charged to annual leave or leave without pay.

C. Elections

Employees are authorized up to one hour of time off with pay to vote on all designated federal, state and local election days. Whenever possible, employees should vote before reporting to work or after working hours on Election Day.

D. Closing Facilities under Emergency Conditions

1. In any natural disaster or emergency condition which may necessitate the closing of facilities the Executive Director shall have the authority and responsibility to determine whether offices are affected by the emergency and are to be closed.
2. Employees will be released from duty and granted administrative leave for the period the facility is closed.

3. Employees required by the Executive Director and/or Supervisory staff to remain on duty to provide essential services shall be granted hours worked in addition to administrative leave hours.
4. An employee who was on a prior approved leave of absence during the emergency closure **shall not** have the leave of absence changed to administrative leave.

E. Investigations

An employee under formal investigation by the District for violation of policy for which dismissal is a penalty may be placed on administrative leave when the employee's absence from the work location is essential to the investigation. Such leave may be granted by the Executive Director or their designee.



IRMCD Employee Policy Manual

Chapter 8
Benefits

Adopted:

Reviewed:

12/13/22

VIII. BENEFITS

A. BENEFIT PLANS ELIGIBILITY

1. Full Time Employees

- a) New employees are eligible for benefits listed in subsections B, C, D and E effective on the first day of the month following completion of 60 days of employment. Any eligibility requirements of the group health or life insurance companies will supersede this policy.
- b) Group health and life insurance open enrollment period is the month of September with changes effective October 1st.

2. Continuing Part-Time Employees

a) Health Insurance

- (1) Continuing part-time employees are eligible to be covered by the District's health insurance policy on a pro-rated hourly basis, calculated against a standard 260-day work year. The employee will be billed by the District monthly for the appropriate percentage of the premium $((\text{premium} \times 12) \times (\text{workdays absent}/260))$. If the insurance carrier does not allow cost sharing, the part time employee will be responsible for the full amount of the insurance.
- (2) IMPORTANT NOTE: The District's health insurance carrier may have additional or more restrictive qualifications for participation in the health plan. For example, the carrier may require that the worker average 30 hours per week before qualifying for coverage or may not allow cost-sharing as described in the preceding paragraph. The District may change its carrier from year to year, or the current carrier may change its requirements.
- (3) The district's criteria for participation in the medical insurance program cannot override criteria imposed by the current insurance carrier, and employees must meet both sets of requirements before being eligible for health insurance.
- (4) PARTICIPATION IN THIS PROGRAM IS OPTIONAL. The employee may sign up for health insurance coverage during any designated sign-up period after the first year of continuing part-time employment with the District.
- (5) It is the part-time employee's responsibility to request participation in this program. if you feel your job description and hours meet the criteria specified above, you must take the initiative in requesting health care coverage.

b) Other Benefits

Typically, continuing part time employees are ineligible for the following benefits: medical leave, annual leave or other employee categories and associated benefits. (Benefits may be awarded at the Director's discretion).

3. Seasonal Employees

Receive no fringe benefits. Not eligible for Florida Retirement System.

4. Elected Officials/Commissioners *(Effective February 9, 2021)*

Elected Officials/Commissioners receive group health insurance for themselves and eligible family members, receive life insurance, and are members in the Florida Retirement System. They are also eligible to voluntarily participate in the 457 Deferred Compensation plan and supplemental insurance. They are not eligible for accumulated vacation leave or sick leave. They are covered by the District's Workers Compensation policy while performing their duties as Commissioners. *(Board Resolution #R-2021-001, adopted February 9, 2021)*

5. Consultants

Are not eligible for any benefits from the District.

B. SPECIAL PLANS

1. Educational Fund

The District encourages employees to take advantage of extracurricular career educational opportunities which can be of direct benefit to the District through a non-accumulating yearly educational fund of \$3,000. The intention of this fund is to assist in providing educational opportunities for employees who are seeking a higher level of education. Examples of opportunities eligible for this educational fund are courses provided at a university, vocational school, or a certification program. If appropriate, applicants are encouraged to solicit outside funding to offset the costs of such requests.

Requirements:

- a) Employees must be employed full time by the District for at least 2 years.
- b) Applications must be submitted in writing, provide an full explanation of the request, include an itemization of the requested funds, and a description of the expected benefits that the employee and District will gain from the opportunity.
- c) A request for compensation from this fund may include, but is not limited to, payment for course tuition and associated fees (e.g., books, lab fees).
- d) Funds will be disbursed on a first come first serve basis.
- e) Each approved educational fund applicant is eligible for up to \$1,000 of assistance per fiscal year.
- f) Courses are not to be taken during employee's scheduled work hours.
- g) If the application is approved by the Executive Director, then it will be submitted for Board approval at a regularly scheduled monthly meeting.

- h) The final grade must be passing (2.5 or higher, a “pass,” or a certificate). A copy of the transcript or another document clearly stating the final grade, or a completed certification must be submitted.
- i) As per the agreement, if the documentation is not provided, the employee would be required to reimburse the District through deduction from their paycheck for the continuing education funding approved.
- j) If the employee has utilized the educational fund, they are expected to retain their employment with the District for 6 months following completion of course. The date of completing the course will be considered as the start date for the 6-month retention period.
- k) If the employee breaks the policy by leaving before the 6-month retention period ends, they will be required to reimburse the District at 100% of the District’s total cost through deduction from their paycheck as per agreement.

2. Uniforms

The District provides employees with uniforms and the care of them.

C. RETIREMENT AND SAVINGS PLANS

1. Retirement

The District participates in the State of Florida retirement system with a mandatory employee contribution of 3% to the system. Eligible retirees will receive individual coverage until they reach Medicare eligibility.

2. Deferred Compensation

The District offers a voluntary employee-contribution-only 457(b) deferred compensation plan.

CI. HEALTH INSURANCE PLANS

1. Employees

The District offers Health care. With the base plan, there is no cost to the employee for coverage. Dependent (spouse/children) coverage is provided with a 20% employee contribution. An option is offered to buy up to a more generous plan (Plan 1) by contributing an additional premium for employees and dependents. Spouses whose employers offer coverage are not eligible. Health insurance goes into effect on the 1st day of the month following 60 days of employment. Employees and family are also eligible to voluntarily participate in supplemental insurance.

2. Retirees

a) Participation

Participation in this program must be through the District’s health insurance provider. It only applies to retired employees, not other members of their family who may have been previously covered under the District’s policy. It is contingent upon the District’s

health insurance provider being willing to cover the retired employee. The retired employee is required to contribute whatever percentage a current employee pays towards employee-only coverage. Retirees who were participating in the District's health insurance program when this policy went into effect were "grandfathered-in".

b) Eligibility

These policy benefits differ as to an employee or Commissioner's length of service. Service must be continuous to qualify and upon retirement, the employee must choose to continue this the District coverage. Should a retired employee decide to decline coverage upon retirement, they then cannot be reinstated later. To qualify an employee has to have been a full-time employee for 20 years or a Commissioner for 16 years. An individual must be 57 years old to participate in this program. For Commissioners to be eligible, they must voluntarily retire from office. The District will pay the entire difference between the retiree's FRS subsidy and their monthly individual insurance premium. Eligible retirees will receive individual coverage until they reach Medicare eligibility. The individual must contribute their monthly FRS health insurance subsidy.

E. LIFE INSURANCE

The District provides a life insurance policy. The terms and conditions will be set forth in the Section 125 plan document. The life insurance policy goes into effect on the 1st day of the month following 60 days of employment. Other voluntary products are also available.



IRMCD Employee Policy Manual

Chapter 9

Corrective Action

Adopted: 10/11/2022
Reviewed: 10/11/2022

IX. CORRECTIVE ACTION

A. DISCIPLINARY PROCEDURES

The District has adopted rules and standards to ensure the highest quality of services. Violations of established rules, policies, standards of conduct, and substandard performance or attendance problems may result in disciplinary action. If disciplinary action is necessary, the District believes in positive, corrective measures to prevent recurrence. However, some behavior may be so extreme as to merit instant dismissal. Other types of conduct are viewed as less extreme, but nonetheless important. Many times, one or two counseling sessions serve to correct and maintain acceptable behavior.

1. Offenses

Offenses that may warrant instant termination of employment include, but are not limited to:

- a) Insubordination
- b) Dishonesty
- c) Damage to property (the District or personal property of others), theft, attempted theft, or unauthorized removal of property belonging to THE DISTRICT or another employee
- d) Falsification of the District records - including, but not limited to employment applications, time records, expense accounts, and supply requisitions
- e) Disorderly conduct - including, but not limited to fighting, assault, threats, use of foul language, or any actions that could damage the District or employee personal property or result in personal and/or property injury
- f) Illegal, immoral or indecent conduct on the District property including accessing inappropriate websites
- g) Grossly abusive, discourteous, or harassing conduct to visitors or other employees
- h) Violation of security or safety rules
- i) Possession of firearms, explosives or other weapons, or illegal drugs
- j) Improper disclosure of confidential information

2. Additional Infractions

Employees may also be disciplined up to and including discharge for the following infractions. This list is not intended to be all-inclusive

- a) Unsatisfactory work performance
- b) Excessive absences, excessive tardiness, or unauthorized absences
- c) Neglect of duty
- d) Unauthorized use of the District resources, including the use of the District time to conduct non-work-related activities. This also applies to cell phones.

- e) Violation of any rule, regulation or established procedure of the District.
- f) Failure to report within 24 hours any personal or work-related accident which has resulted in personal injury or property damage.
- g) Making false, vicious or malicious statements about any employee or the District.
- h) Violation of safety rules
- i) Smoking in non-smoking posted areas
- j) Violation of the District's policy against discrimination or harassment.

Listing of the above infractions is not intended to limit the traditional rights of employment previously stated. Either party can freely terminate the employment relationship at any time, with or without reason, notice, or cause. The District reserves the right to establish any additional rules of conduct and discipline at its discretion at any time, with or without notice.

3. Disciplinary actions

a) Employee Counseling

With counseling at appropriate times, employees are usually able to maintain their own high standards of conduct. Counseling sessions will be documented

b) Written Warning

An employee who fails to perform up to standard after counseling or commits a serious offense not requiring immediate discharge, will be counseled and receive a written warning from his supervisor. The action will be documented and placed in their personnel file

c) Final Written Warning

An employee who consistently does not perform adequately or seriously violates established rules or standards of conduct will be given a final written warning unless the conduct requires immediate discharge. This document will contain a specific notice that any further infractions will result in termination of employment. The action will be documented and placed in their personnel file

d) Suspension

The District reserves the right to suspend any employee who violates any rules, policies, or procedures or whose conduct or work performance warrants suspension. Suspension may also occur where there is a pending investigation of an infraction. Suspension may be with or without pay at the sole discretion of the District. Any time an employee is suspended without pay, s/he will also be given a final written warning, the action will be documented and placed in their personnel file. A decision regarding continued employment will be made as soon as possible following the suspension

e) Demotion

The District may demote any employee or reduce his or her compensation.

f) Termination

If, after the above steps have been taken, or if the employee has committed an infraction serious enough to warrant instant dismissal, s/he shall be terminated

a) No minimum number of disciplinary actions or particular sequence of disciplinary actions is required to terminate an employee since all employees are considered "at-will employees." Employees may appeal any disciplinary action by complying with the District's grievance procedures. Failure to timely appeal will waive any appeal right.

b)

B. GRIEVANCE PROCESS

It is the policy of the District to provide a method for employees to register complaints or problems concerning working conditions, disciplinary action, or any other matter pertaining to his/her employment. **For problems concerning discrimination, harassment, or retaliation please see the appropriate section of this handbook relating to those topics.** Otherwise, the procedures noted below apply.

PROCEDURE:

1. **STEP 1:** If any employee has a grievance, it should be taken up with his/her immediate supervisor as soon as possible, but no longer than two working days after its occurrence. The supervisor will discuss the grievance fully with the employee at a time that is mutually convenient. The supervisor will conduct, as appropriate, an investigation and provide the employee with a response within three working days from the discussion.
2. **STEP 2:** Following receipt of the supervisor's response and within 3 working days, an employee who finds the response to be unsatisfactory may submit a dated, written, signed statement to the supervisor containing the following:
 - a) Facts of complaint or problem.
 - b) The provision of the District's personnel guidelines, procedures or practice which the employee believes has been misapplied, or the disciplinary action believed to be inappropriately applied.
 - c) The adjustment or relief employee is seeking.
 - d) The reason why the Supervisor's solution at Step 1 was not satisfactory.
 - e) Upon receipt of the employee's written statement, the Supervisor will immediately deliver a copy of the employee's statement and the Supervisor's prior response to the Executive Director.
3. **STEP 3:** The Executive Director, within three working days of receipt of the written complaint will arrange, as appropriate, a meeting with the employee, supervisor or others who may have been involved. An appropriate investigation will be conducted. Within five working days from the meeting, the Executive Director will submit a response, in writing, to the employee and supervisor. **THE DECISION OF THE DIRECTOR IS FINAL.**

Employees who fail to timely pursue the grievance procedures within the time allotted above will be considered to have abandoned their grievance request and, therefore, will not receive further consideration.



IRMCD Employee Policy Manual

Chapter 10

Separation of Employment

Adopted: 10/11/2022

Reviewed: 10/11/2022

X. SEPARATION OF EMPLOYMENT

It is the policy of the District to ensure that employee terminations, including voluntary and involuntary and terminations due to the death of an employee, are handled in a professional manner with minimal disruption to the workplace.

A. AT-WILL EMPLOYMENT

Employment with the District is voluntary and subject to termination by the employee or the District at will, with or without cause, and with or without notice, at any time. Nothing in this policy shall be interpreted to conflict with, eliminate or modify in any way, the employment-at-will status of the District employees.

B. VOLUNTARY TERMINATION

A voluntary termination of employment occurs when an employee submits a written or verbal notice of resignation, or retirement, to their supervisor or when an employee is absent from work for three consecutive workdays and fails to contact his or her supervisor (job abandonment).

Procedures:

1. Employees are requested to provide a minimum of two weeks' notice of their intention to separate employment. The employee should provide a written resignation notification to their supervisor.
2. Upon receipt of an employee's resignation, the supervisor will send a copy of the resignation letter and any other pertinent information (e.g., employee's reason for leaving, last day of work) to Human Resources.
3. Human Resources will coordinate the employee's departure from the District. This process will include the employee's returning all company property, a review of the employee's post-termination benefits status and the employee's completion of an exit interview.

C. INVOLUNTARY TERMINATION

An involuntary termination of employment, including a layoff of over 30 days, is a management-initiated dismissal with or without cause.

D. DEATH OF EMPLOYEE

A termination due to the death of an employee will be made effective as of the date of death.

Procedure:

1. Upon receiving notification of the death of an employee, the employee's supervisor should immediately notify Human Resources.
2. The benefits administrator will process all appropriate beneficiary payments from the various benefits plans.

3. The employee's supervisor should ensure that the payroll office receives the deceased employee's timesheet.

E. FINAL PAY

An employee who resigns or is discharged will be paid through the last day of work, plus any unused paid time off (PTO) as per policy, less outstanding loans, advances or other agreements the employee may have with the District, in compliance with state laws. In cases of an employee's death, the final pay due to that employee will be paid to the deceased employee's estate or as otherwise required under state law.

F. HEALTH INSURANCE

Medical, dental and vision insurance coverage terminates on the last day of the month the employee separates employment or is terminated. An employee will be required to pay their share of insurance premiums through the end of the month. Information about COBRA continuation coverage will be provided through Florida League of Cities.

G. RETURN OF PROPERTY

Employees must return all District property at the time of separation, including uniforms, cellphones, keys, laptops and identification cards. Failure to return items may result in deductions from the employee's final paycheck where state law allows. An employee will be required to sign a wage deduction authorization to deduct the costs of such items from the final paycheck. In some circumstances, the District may pursue criminal charges for failure to return District property.

H. EXIT INTERVIEW

Human Resources will contact an employee who voluntarily resigns to schedule an exit interview on the employee's last day of work.

I. ELIGIBILITY FOR REHIRE

Employees who leave the District in good standing with proper notice may be considered for rehire. Former employees must follow the normal application and hiring processes and must meet all minimum qualifications and requirements of the position, including any required qualifying exam. Rehired employees will not retain previous tenure when calculating longevity, leave accruals or any other benefits, unless required by law.

Employees who are involuntarily terminated by the District for cause or who resign in lieu of termination are ineligible for rehire. In addition, employees who resign without providing adequate notice or who abandon their job will not be considered for rehire.



IRMCD Employee Policy Manual

Chapter 11

Procurement Policy

Adopted: 7/12/2021
Reviewed: 7/12/2021

XI. PROCUREMENT

A. INTRODUCTION

The District's enabling legislation provides considerable flexibility regarding procurement of necessary goods and services. The purpose of this policy is to establish clear instructions and guidance for staff to govern procurement of goods and services which are consistent with applicable statutory requirements to reduce uncertainty, inconsistency and confusion, while increasing efficiency and accountability.

B. POLICY STATEMENT

1. Procurement is regulated by this policy, the District's enabling legislation, and state and federal statutes. The District shall encourage fair and open competition on all purchases. The policy covers all contracts for the purchase of goods and services. Where procurement policies are governed by statute, the policy incorporates the procedures in the law by reference. This eliminates the need to amend the policy every time the law is amended.
2. The Board of Commissioners ("Board") has delegated limited authority to procure commodities and services to the Executive Director. Any procurement in excess of the authority of the Executive Director shall be approved by the Board.
3. The District's contracted Attorney shall serve as legal counsel and provide legal services with respect to procurement matters.

C. GOALS AND OBJECTIVES

1. The District is responsible for conducting procurements in a deliberate, fair, transparent and ethical manner. The goals of this policy, as it relates to District procurement activity is to provide guidance to staff to provide the following.
2. Purchase the proper goods and services to meet the needs of the District.
3. Get the best value for public dollars expended.
4. Allow responsible bidders a fair opportunity to compete for the District's business.
5. Provide written authority and documentation for who can approve and make purchases on behalf of the District.
6. Record the financial obligations of the District through purchase orders and contracts.

D. CODE OF ETHICS AND CONFLICT OF INTEREST

The District will observe the highest standards of ethics. All District employees involved in any part of the procurement process are required to act in an ethical manner without conflict of interest, in accordance with Chapter 112, Florida Statutes, "Code of Ethics for Public Officers and Employers. District business must be fair, open and demonstrate the highest levels of integrity consistent with

the public interest.” In the event any of the provisions of this policy conflict with provisions of state and federal law, the more restrictive provision shall prevail.

1. Acceptance of Gifts

Acceptance of gifts at any time, other than promotional merchandise, is prohibited. Employees must not become obligated to any suppliers and shall not conduct any District transaction from which they may personally benefit.

2. Fairness and Impartiality

Potential suppliers shall be treated equally and must have the same opportunity to access information and advice.

3. Fair and Open Competition

A competitive process should be used, unless there is an appropriate exception or exemption as set forth in this policy or when it is in the best interest of the District not to use a competitive process.

4. Consistency and Transparency of Process

Bidders and proposers shall be evaluated in an objective and systematic manner against published evaluation criteria.

5. Conflict of Interest

No employee acting in his or her official capacity (based on the employee’s span of control or decision-making authority) shall enter directly or indirectly purchase, rent or lease any real estate, real property, goods or services for the District from any business entity in which the employee or their family members as defined in F.S. § 112.312(21) is an officer, partner, director or proprietor; or in which any of the aforementioned parties has a financial interest.

6. Disclosure of Financial Interests

Elected officials and other specified employees (the chief administrative employee and any purchasing agent contracting for purchases more than \$20,000) of the District must file Form 1, Statement of Financial Interests. This report must be filed by July 1 of each year even if no financial interests exist that require disclosure.

E. DEFINITIONS

1. **ADDENDUM** is a formal written modification or clarification to an invitation to bid or request for proposal. An addendum amending the solicitation may be issued after the solicitation is released but prior to the deadline for receipt of bids/proposals.
2. **AGREEMENT** is any type of District agreement, regardless of what it may be called, for the purchase of supplies, services, materials, equipment or construction (see Contract).
3. **AWARD** is approval by the Board of Commissioners, Executive Director or their designee, under whose authority a purchase order or contract is executed.
4. **BEST VALUE CRITERIA** is a procurement evaluation that looks at factors other than just price, such as quality, expertise or cost of long-term ownership.
5. **BID, PROPOSAL or QUOTATION** is any acceptable offer submitted to the District in response to a solicitation issued by the District and meeting the District’s requirements.

6. **BIDDER** is the person or firm making a formal offer to the District in response to a solicitation.
7. **BOARD** is the Board of Commissioners, the legislative body for Indian River Mosquito Control District.
8. **BRAND NAME or EQUIVALENT SPECIFICATION** is a specification limited to one or more manufacturers' names or catalogue numbers to describe the standard of quality, performance and other characteristics needed to meet the District requirements.
9. **CAPITAL OUTLAY (\$5,000 or more)** is any item of value that costs \$5,000 or more and has a useful life of one (1) year or more. These item(s) are considered a capital asset and capitalized by the District. Additionally, any expenditures to increase the life of capital asset or to increase its capacity/serviceability should be paid out of capital outlay (\$1000 or more). *Modified by Board, August 10, 2021, to increase capital threshold to \$5,000.*
10. **CHANGE ORDER** is a modification to a contract after the performance of the contract has started and changes the following:
 11. Plans or specifications; or
 12. Quantity of the work to be performed.
 13. Quantity of materials, equipment, or supplies to be furnished.
14. **CONSTRUCTION** is the process of building, altering, repairing, improving, or demolishing any structure or building, or other public improvements of any kind to any real property including facilities, runways, helipads, etc.
15. **CONTRACT** is any type of District agreement, regardless of what it may be called, for the purchase of supplies, services, materials, equipment or construction (see Agreement).
16. **CONTRACTOR** is a person who contracts to sell goods or services to the District(s).
17. **CONTRACTUAL SERVICES** is the time and effort of a contractor (rather than furnishing goods) and applies to services provided by individuals or firms who are independent contractors.
18. **DESIGNEE** is a person who has been officially chosen to approve or execute requisitions, purchase orders or contracts.
19. **EMERGENCY PURCHASE** means a purchase necessitated by a sudden turn of events that may affect the health, safety, and welfare of the constituents of the District. This may include, but is not limited to, acts of God, riots, fires, floods, hurricanes, inclement weather, accidents, pandemics, public health emergencies, or any circumstances beyond the control of the District in the normal conduct of its operations.
20. **ENCUMBRANCE** is the process where the District reserves funds for the financial obligation of the purchase of supplies, goods, equipment and services.
21. **EXTENSION** means an increase in the time allowed for completion of services stipulated in the contract.

22. **FISCAL YEAR** is a twelve (12) month period to which the operating budget applies and at the end of which the District determines its financial position and results of operations. The District fiscal year is October 1 through September 30.
23. **GOODS** is a generic term that includes all types of personal property to be purchased by the District(s), equipment, supplies, materials, component and repair parts.
24. **INVITATION FOR BID (COMPETITIVE SEALED BIDDING)** is a formal written document that requests bidders to submit a firm price and delivery pursuant to the terms, conditions, specifications and any drawings of the bid documents.
25. **INVOICE** is an itemized bill for goods or services provided to the District and includes an invoice date, purchase order number, individual prices and extended pricing.
26. **OFFER** is any bid, proposal or quotation made to the District.
27. **OFFEROR** is any individual or firm submitting an offer to the District.
28. **PRE-BID CONFERENCE** is a scheduled meeting with prospective bidders to discuss the solicitation documents, scope of work and other details of the project with the intent to clarify any concerns the bidders may have or any ambiguities in the solicitation documents.
29. **PROFESSIONAL SERVICES** means the services within the scope of employment or practice of architecture, landscape architecture, engineering, registered surveyor or mapping as defined by the laws of the State of Florida. For the purposes of this Procurement Code, the term "professional services" also includes services requiring specialized knowledge and skill usually of a mental or intellectual nature and usually requiring a license, certification, or registration.
30. **PROMOTIONAL MERCHANDISE** are items or gadgets valued \$25.00 or less, often branded with a logo or slogan, used in marketing and communication programs. They are typically given away to promote a company or brand at trade shows and conference.
31. **PURCHASE ORDER** is a document issued to a specific Vendor by Purchasing staff setting forth the descriptions, quantities, prices, discounts, payment terms, date of performance or shipment, and standard terms and conditions. A purchase order records the financial obligation of the District to pay for goods or services properly received; therefore, a purchase order is also required for all contracts with expenditure of funds entered by the District. For expenditures without a separate contract, the purchase order acts as the contract for the expenditure and acceptance of a purchase order by a Vendor and forms an agreement between the District and the Vendor.
32. **PURCHASING** is the act, function, and responsibility for the acquisition of goods and services.
33. **QUOTATION** is a formal response to an informal solicitation requesting goods or services for the District(s). Quotations may be requested and received by phone, fax or email.
34. **RENEWAL** means contracting with the same contractor for an additional contract period after the initial contract period, only if the contract terms provide for such renewal.

35. **REQUEST FOR PROPOSAL (RFP)** is a formal written document requesting that potential vendors make an offer (proposal) for goods or services to the District. Price is an essential evaluation criteria, but the RFP may stipulate other criteria and their relative importance.
36. **REQUISITION** is the source document for all procurement activity. A requisition is for communicating internal requirements and should not be used by departments for the order and delivery of goods or services. The Department requisition must be approved in accordance with the delegated authority.
37. **RESPONSIBLE** refers to a Vendor who has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance.
38. **RESPONSIVE** refers to any bid or proposal that conforms in all material respects to the solicitation.
39. **SERVICES** is a generic term to include all work or labor performed for the District as an independent contractor, including maintenance, construction, manual, clerical or professional services.
40. **SOLE SOURCE** can be defined as any purchase made without a competitive process, based on the justification that only one known source exists or that only one single supplier can fulfil the requirements of the District.
41. **SPECIFICATIONS** are statements containing a detailed description of the terms of the contract, as well as specific details for the goods or services. The details or specifications should be descriptive, but not restrictive.
42. **SUPPLIER** is a person or business that provides goods or services to the District.
43. **UNSOLICITED PROPOSAL** means a written application related to infrastructure or a public facility used in support of a public purpose that is submitted to the District on the initiative of the offeror for the purpose of obtaining a contract with the Authority and is not in response to a request for proposal.
44. **VENDOR** is a person or business interested in providing goods, equipment or services to the District as fulfillment of obligations from an agreement or purchase order.
45. **WORK ORDER** is a written order requesting the performance of a task. The work order is used to report the amount of labor, materials and equipment used.

F. DISTRICT PROCUREMENT AUTHORITY

Procurement authority is the power to bind the District in a contractual relationship for the procurement of goods and services. All procurement authority lies with the Board of Commissioners (Board). The Board may delegate its procurement authority when deemed to be in the best interests of the District. Any procurement authority not expressly delegated is retained by the Board.

The Board is authorized to contract with public agencies, private sector businesses or other persons. Delegation of the Board's procurement authority to the Executive Director is hereby authorized in accordance with this Policy.

1. Limited Purchasing Authority of Executive Director

The Executive Director shall be authorized to procure goods, supplies, equipment, materials for District's use, and contractual services up to \$35,000, without competitive selection, unless otherwise required by applicable state or federal law; provided, however, that nothing herein shall require the Executive Director to exercise such authority. The Executive Director is authorized to procure planning or study activity services obtained pursuant to the Consultants' Competitive Negotiation Act, F.S. 287.055 up to \$35,000. All purchases of items described herein that exceed \$35,000 shall be approved by the Board. Purchases authorized by the Executive Director shall not exceed the combined District approved annual budget, unless approved otherwise by the Board.

2. Procurement Administration Authority of Executive Director

The Executive Director shall be authorized to carry out all procurement administration functions including but not limited to the following: development of solicitation materials; advertisement of solicitations; cancellation or postponement of solicitations; authorization of short listings of responses when consistent with the procedures herein; evaluation of responses to solicitations when consistent with the procedures herein; determination whether responses are responsible and responsive; determination of sole source procurements; negotiation of contracts, where negotiation is called for herein; administration of contracts; and all other procurement administration functions reasonably necessary to effectuate the provisions in this Procurement policy.

3. Limited Purchasing Authority of Finance Director

The Finance Director shall be authorized to procure goods and services up to \$4,999 and administers the purchasing card program.

G. PURCHASES NOT REQUIRING COMPETITIVE SELECTION

In the following cases, as authorized by this Policy and Florida law, formal or informal competitive procurement shall not be required by the District:

1. Below the Mandatory Bid Threshold

Purchases below the mandatory bid threshold may be made without competitive selection; however, purchases below the mandatory bid threshold may be made with competitive selection, at the discretion of the Executive Director or the Board. Quotes are required.

2. Sole Source/Single Source

Competitive selection is not required if the item being acquired is by its very nature unique or is available only through a sole source vendor. Supporting documentation must be provided verifying that a good faith review of available sources has been completed as well as correspondence from the manufacturer or vendor must be submitted to the District indicating they are the only ones capable of providing said commodity or service. The Executive Director shall have the authority to determine whether the item can only be acquired from a sole source or single source.

3. Cooperative Purchasing Through Other Governmental Entity Contracts (“Piggybacking”)

a) Authority to Enter into Piggyback Contracts

As an alternative to any competitive selection process required by this policy, goods and services may also be procured through: (1) the use of cooperative purchasing methods utilizing purchase agreements entered into by other governmental or public entities (local, state, federal, public educational, cooperatives, etc.) following a valid competitive selection process (and matching all of the District’s internal process requirements), or (2) directly from vendors holding a current U.S. General Services Administration contract. The District shall have the authority to enter into a piggyback contract if both the vendor and the District agree to its terms and the procurement transaction was entered into following a valid competitive selection process. Piggyback purchases shall be allowed without limit for any commodity or service that is included in the current year budget. For items not included in the current year budget, such piggyback purchases shall be approved by the Executive Director up to \$35,000 or the Board in excess of \$35,000.

b) Purchases Based on Prior Governmental Contracts

Competitive solicitation is not required where purchases are based upon prices from contracts executed within the preceding eighteen (18) months of the contemplated purchase by the state, a state agency or district, a county or municipal corporation within the state, including the District, which contracts were based upon an advertised competitive bid or proposal process, and which purchases use District approved forms or contract documents.

c) Cooperative Purchasing Agreements

The District may sponsor, conduct, administer or participate in cooperative purchasing agreements for the procurement of any commodities or services.

d) Contract Controversies

Any controversies concerning the award or processing of a contract which has been entered into on a cooperative basis shall be resolved under the terms of the original public contract, except as modified by the piggyback contract.

4. Acquisition of Existing Utility, Facility or Project

If the District seeks to acquire (either by purchase, lease or otherwise) a utility, facility, enterprise, work, undertaking or project, or a combination of any of the same, which has already been constructed and is in existence, no advertisement for bids shall be necessary nor will competitive procurement be required.

5. Repairs or Renovations

Repairs or renovations required for existing equipment, machinery, or other improvements (including utilities facilities) where such repairs or renovations can only be performed by authorized dealers (due to warranties or the nature of such equipment, machinery, or improvements) do not require competitive selection. Emergency repairs or renovations that are not required to be performed by authorized dealers may be made without competitive solicitation where time is of the essence in obtaining necessary repair or renovation.

6. Utility Services

The purchases of items from the District's utility providers (such as Florida Power & Light, AT&T, etc.) are not required to be competitively bid.

7. Contracts for Services (Non-Professional)

Contracts for non-professional services are exempt from competitive selection.

8. Emergency Purchases

Emergency purchases, or purchases made during a declared state of emergency, a high threat of terrorism, or in response to natural disaster, war, public health emergencies, or terrorism threats or occurrences do not require competitive selection. These purchases may be authorized on such terms and conditions as are in good faith believed reasonable and appropriate under the circumstances by the Executive Director or the Chairman of the Board in the absence of the Executive Director. The Executive Director shall take the emergency purchase to the Board at the next regularly scheduled meeting for ratification.

9. Food and Drink District Sponsored Programs

Purchases of food and drink for District-sponsored programs or events on District property do not require competitive selection.

10. Information Technology

Purchases of information technology and information technology systems, where such purchases do not entail the custom design of the technology (as distinguished from the configuration and installation of such) do not require competitive selection. Information technology means equipment, hardware, software, firmware, programs, systems, networks, infrastructure, media, and related material used to automatically, and electronically collect, receive, access, transmit, display, store, record, retrieve, analyze, evaluate, process, classify, manipulate, manage, assimilate, control, communicate, exchange, convert, converge, interface, switch, or disseminate information or data of any kind or form. Information technology systems means any transmission, emission, and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire, radio, optical, or other electromagnetic systems and includes all facilities, equipment, hardware, software, firmware, operations, integration, and networking.

11. Overriding Public Interest

The District shall have the authority to waive the requirement for competitive selection if it finds, in its sole discretion, that there is an overriding public interest to do so. Notwithstanding the benefit and public interest served by having all purchases submitted to competitive procurement, circumstances can arise when the District may determine that competitive procurement is impractical, or that there is no need for the District to seek competitive procurement, or the District may determine that there is an overriding public interest to waive competitive procurement. In cases where the amount of the purchase requires that the District governing body approve the purchase, the District governing body must approve a waiver of competitive procurement. In cases where the governing body need not approve the purchase, the Executive Director may approve a waiver of competitive procurement.

12. Procurement Pursuant to Existing Annual Term Contracts

The Executive Director shall issue annual term contracts for goods and services after approval by the Executive Director (up to \$35,000) or the Board (up to or in excess of \$35,000).

The Executive Director may renew an annual contract for multiple years, one year at a time, subject to satisfactory performance, zero cost increase (or as stated in the original contract), vendor acceptance and the determination that such renewal of the annual contract is in the best interests of the District, and authority for such renewal(s) is set forth in the contract.

13. Procurement of certain construction and electrical work

In accordance with F.S. 255.20, contractor services related to the construction or improvement a public building, structure, or other public construction works estimated in accordance with generally accepted cost accounting principles to cost less than \$300,000 or for electrical work that costs less than \$75,000, shall not require to be advertised or awarded using the formal competitive selection processes described in Section 9. However, contracts for contractor services related to construction of projects and electrical work described herein shall be awarded based on the submission of three written quotes and approved by the Board.

H. PURCHASES REQUIRING COMPETITIVE SELECTION

All purchases that are not exempt from competitive selection as set forth in Section 7, shall be procured as follows. For purposes of this subsection, the term "purchase" shall refer to purchase of goods and contractual services such as supplies, equipment, or material for the District, or for the construction of District waterways, buildings, structures, or facilities. The word "purchase" shall not include maintenance activities or projects designed to maintain the foregoing.

1. Commodities or Contractual Services Over \$35,000

Pursuant to F.S. § 287.017 and F.S. § 287.057, all purchases of goods, supplies, equipment, materials for the District's use, or contractual services in an amount of \$35,000 or less may be made without competitive procurement. All purchases of commodities or contractual services in an amount greater than \$35,000 shall be made through sealed bids, proposals or replies utilizing procurement methods in Section 8 of this Policy.

2. Purchase of Vehicles and Heavy Equipment

The District will utilize the State of Florida contract or the Florida Sheriffs Association contract for the purchase of vehicles and heavy equipment.

3. Selection of Professional Architecture, Engineering, Landscape Architecture, or Surveying Services

All purchases of professional architectural, engineering, landscape architectural, or registered surveying and mapping services shall comply with F.S. § 287.017 and F.S. § 287.055.

4. Selection of Auditor

The District shall select auditors pursuant to the requirements of F.S. § 218.391.

5. Construction Services

All contracts for public construction of, or improvements to a public building, and public structure and any other public construction works shall comply with F.S. § 255.20 as may be

amended from time to time. The District must competitively award to an appropriately licensed contractor those public construction works projects that meet the following cost thresholds:

- a) *Construction projects estimated to cost greater than \$300,000.*
- b) *Electrical work estimated to cost greater than \$75,000.*

I. FORMAL COMPETITIVE SELECTION PROCESSES

The District may advertise for and award contracts based upon responses to one of the following formula competitive selection processes:

- an invitation to bid (ITB).
- a request for proposals (RFP).
- a request for qualifications (RFQ).
- an invitation to negotiate (ITN).
- a professional services request for proposals solicited in accordance with F.S. § 287.055 “the Consultants Competitive Negotiation Act,” as same may be amended; or
- a qualifications-based or competitive proposal-based request for design-build proposals solicited in accordance with F.S. § 287.055 as same may be amended.

Single or multiple purchases of goods, commodities or services of \$35,000 or more requires competitive selection. Competitive selection will be advertised through Vendor Registry/Bid Net and posted on the District website. A contract or agreement will be issued only after the bid or proposal is awarded and the contract is approved by the Board.

1. Invitation to Bid (ITB)

An ITB is generally used for goods, and sometimes services, where the specifications can be precisely defined such as for equipment, supplies, materials, parts or other goods. Except as set forth in applicable law or this policy, commodities or services having an estimated value in excess of \$35,000 shall be procured through an ITB.

- a) The District uses this process when it wishes to formally advertise for and competitively award a contract using an ITB for competitive sealed bids with the title, date and hour of the public bid opening designated therein and which specifically defines the matter for which bids are sought. This process is appropriate when the District is capable of specifically defining the scope of work desired, or where it can establish precise specifications defining the actual matter desired. ITBs typically include instructions to bidders, plans, drawings and specifications, if any, bidding forms, and other required forms and documents. The District will award the contract to the responsive and responsible bidder who submitted the lowest bid.
- b) Responsible bidder means the person or business entity having the capability in all respects to perform fully the contract requirements and the experience, ability, reliability, capability, facilities, equipment, financial resources, and credit which will give a reasonable expectation of good faith performance. In determining whether a bidder is responsible, the District shall consider the following.

- (1) The ability, capability and skill of the bidder to perform under the terms of the bid documents.
 - (2) Whether the bidder can perform the contract or provide the materials or service promptly, or within the time specified, without delay or interference.
 - (3) The character, integrity, reputation, judgment, experience, and efficiency of the bidder.
 - (4) The quality of performance of previous contracts and the providing of materials or services, or both.
 - (5) The previous and existing compliance by the bidder with the laws and ordinances relating to the contract, or providing of materials or services, or both.
 - (6) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the materials or services, or both.
 - (7) The quality, availability and adaptability of supplies, equipment, or contractual services to the particular use required.
 - (8) The ability of the bidder to provide future maintenance and service for the use of the subject of the contract.
 - (9) The number and scope of conditions attached to the bid; and
 - (10) Prior litigation experience.
- c) Responsive bidder means a person who has submitted a bid which conforms in all material respects to the ITB.
 - d) The District will not be liable for any costs incurred by bidders in the preparation or submission of bids or bid material.
 - e) The District reserves the right to reject all bids at any time for any reason.
 - f) The District will not be liable to any bidder, despite an award determination by the Executive Director or the Board, until the Board approves a written contract, which is then executed by the appropriate District officers.

1. Request for Proposals (RFP)

An RFP is generally used for services and in some cases for goods where it is difficult to precisely define the specifications. The RFP consists of weighted criteria where cost is not the only determining evaluation factor. The RFP may include other evaluation factors with their relative importance. All evaluation factors must be specified in the RFP and considered in recommending award.

a) Requests for Sealed Proposals (RFSP)

- (1) The District may formally advertise for and competitively award contracts based upon a request for sealed proposals (RFSP). This procurement method typically solicits offers to provide a solution to a problem. A RFSP is characterized by a description of the desired results and a scale of how the proposals to obtain these results will be evaluated. RFSPs include a price proposal which is part of the

evaluation. This process may not always be available for use when restrictions on grants or other funding sources mandate that competitive bidding be used, or when other provisions of law require contracts to be awarded by sealed bids.

- (2) The RFSP should include all documents, whether attached or incorporated by reference, utilized in soliciting proposals. The RFSP shall include, but is not limited to, general information, functional or general specifications, statement of work, proposal instruction, and evaluation criteria.
- (3) All RFSPs may state the evaluation criteria. In the absence of provisions concerning the evaluation criteria, the following criteria shall be considered in determining which proposals are most advantageous to the District:
 - (a) The proposer's understanding of the project.
 - (b) The proposer's business structure.
 - (c) The proposer's experience and qualifications.
 - (d) The proposer's ability to perform.
 - (e) The relative desirability of the proposer's deliverables.
 - (f) The proposer's management plan for the project; and
 - (g) The proposer's business terms (i.e., price, insurance coverage, time of completion, warranties, bonding, etc.).
- (4) The District may engage in competitive negotiations with the responsive and responsible proposer who it reasonably anticipates will be selected for award for the purpose of clarification to assure full understanding and conformance to the solicitation requirements. Proposers shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals and such revisions may be permitted after submissions and prior to award for the purpose of obtaining the best and final proposal.
- (5) When the District utilizes a RFSP, the award shall be made to the proposer whose proposal is determined to be the most advantageous to the District taking into consideration the evaluation factors and criteria set forth in the RFSP or set forth above.
- (6) The District will not be liable for any cost incurred in the preparation, submission, or review of any proposals.
- (7) The District shall not be contractually or otherwise bound to any proposer until an agreement in writing has been approved by the Board and signed by the appropriate District officers.

b) Request for Competitive Proposals (RFCP)

- (1) The District may use a request for competitive proposals (RFCP) when it desires to formally advertise for and competitively award contracts by first determining which respondents may be the most qualified to perform, and after this determination is

made, then seeking sealed proposals from such respondents. This is commonly called "pre-qualification". This process may not always be available for use when restrictions on grant or other source funding mandate that competitive bidding be used, or when other provisions of law require contracts to be awarded by sealed bids. The District will not consider specific compensation or price during the qualification ranking process although the respondent's willingness to meet defined budget requirements for the project will be considered.

(2) The RFCP may state the factors to be considered by the District when evaluating qualifications and the relative importance of each factor. In the absence of provisions set forth in the RFCP as to the criteria that will be used to determine relative qualifications of respondents, the following factors will be considered.

- (a) Willingness to meet the District's preliminary budget requirements.
- (b) The ability of professional personnel, licenses and certifications held by professional and managerial personnel, and existence of professional or occupational disciplinary actions by appropriate licensing or regulatory agencies.
- (c) Reputation, experience, and past performance in similar projects.
- (d) Willingness to meet time requirements.
- (e) Financial ability.
- (f) History of violations of federal, state, or local law or regulations.
- (g) Recent, current and projected workloads of the firm.
- (h) Past contract performance experience with governmental bodies, if any.
- (i) Technical support capability and compatibility with District's hardware, software, and firmware.
- (j) Information on the questionnaire.
- (k) The capabilities and adequacy of non-professional personnel.
- (l) The volume of work previously awarded by the District.
- (m) Length of time the firm has been in business.
- (n) Length of tenure of key personnel with the firm.
- (o) Place of residence of the corporate principals.
- (p) Location of firm headquarters and offices; and,
- (q) The size of the firm.

(1) In subjectively evaluating these criteria, factors a. through j. will weigh more heavily in the decision than the other factors.

(2) After the qualifications review, this process will then involve the solicitation of competitive proposals from the determined most qualified respondents and the

evaluation of the responses submitted by such respondents based upon the evaluation, criteria and procedures established prior to the solicitation of competitive proposals. In the absence of evaluation criteria set forth in the RFCP as to how proposals will be reviewed to determine which is most advantageous, the District will consider the following.

- (a) Price and business terms.
 - (b) Times and commitments for completion.
 - (c) Quality of materials and services.
 - (d) Financial assurances given for performance.
 - (e) Warranties, guarantees, and post completion support; and
 - (f) Construction or design methods or attributes for the project including any value engineering (if applicable).
- (3) When the District utilizes a RFCP procurement process, the award shall be made to the responsible proposer whose proposal is determined to be the most advantageous to the District taking into consideration the evaluation of the criteria set forth in the RFCP or set forth above
- (4) The District will not be liable for any cost incurred in the preparation, submission, or review of any proposals.
- (5) The District shall not be contractually or otherwise bound to any proposer until an agreement in writing has been approved by the Board and signed by the appropriate District officers.

2. Request for Qualifications (RFQ)

Certain professional services are required by the Consultants' Competitive Negotiation Act to be procured using a Request for Qualifications (RFQ). An RFQ may also be used to procure professional services not covered by the Consultants' Competitive Negotiation Act.

- a) A RFQ may be issued when the District seeks to formally advertise for and competitively award contracts using a qualifications-based procurement process. When the District engages in a qualifications-based competitive procurement process, it will first review qualifications of respondents and determine which respondents are the most qualified to perform. A group of the respondents shall be ranked based upon their relative qualifications to perform. The District will not consider compensation or price during the qualification ranking process, although a respondent's willingness to meet a defined budget requirement for the project will be considered. This process may not always be available for use when restrictions on grants or other source funding mandate that competitive bidding be used, or when other provisions of law require contracts to be awarded by sealed bids.
- b) The RFQ may state the factors to be considered by the District when evaluating qualifications and the relative importance of each factor. In the absence of provisions

set forth in the RFQ concerning the evaluation of qualifications, the following factors will be considered in making a qualifications-based determination:

- (1) Willingness to meet the District's preliminary budget requirements.
- (2) The ability of professional personnel, licenses and certifications held by professional and managerial personnel, and existence of professional or occupational disciplinary actions by appropriate licensing or regulatory agencies.
- (3) Reputation, experience, and past performance in similar projects.
- (4) Willingness to meet time requirements.
- (5) Financial ability.
- (6) History of violations of Federal, State, or Local law or regulations.
- (7) Recent, current and projected workloads of the firm.
- (8) Past contract performance experience with governmental bodies, if any.
- (9) Technical support capability and compatibility with District's hardware, software, and firmware.
- (10) Information on the questionnaire.
- (11) The capabilities and adequacy of nonprofessional personnel.
- (12) The volume of work previously awarded by the District.
- (13) Length of time the firm has been in business.
- (14) Length of tenure of key personnel with the firm.
- (15) Place of residence of the corporate principals.
- (16) Location of firm headquarters and offices; and
- (17) The size of the firm.

In subjectively evaluating these criteria, factors a. through j. will weigh more heavily in the decision than the other factors.

- b) Once the respondents are ranked, the District will then undertake to negotiate a contract with the respondent determined most qualified at a compensation which the District determines is fair, competitive, and reasonable. Should the District be unable to negotiate a satisfactory contract with the respondent determined to be the most qualified at a price the District determines to be fair, competitive, and reasonable, negotiations with that respondent must be formally terminated. The District may then abandon this procurement process or undertake negotiations with the second most qualified respondent. Failing accord with the second most qualified respondent, the District must terminate negotiations. The District may then abandon this procurement process or undertake negotiations with the third most qualified respondent. Should the District be unable to negotiate a satisfactory contract with any of the selected respondents, the District may then abandon this procurement process or select

additional respondents in order of their competence and qualifications and continue to negotiations in accordance with this process until additional respondents have been subjected to competitive negotiations.

- c) The method by which the District formally terminates negotiations shall be a letter signed by the Executive Director indicating that negotiations have terminated.
- d) The District will not be liable for any cost incurred in the preparation, submission, or review of any responses.
- e) The District shall not be contractually or otherwise bound to any respondent until an agreement in writing has been approved by the Board and signed by the appropriate District officers.

3. Invitation to Negotiate (ITN)

The Invitation to Negotiate is a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the purchase of goods or services. The District should only use the ITN in complex, sophisticated procurements that are not otherwise suitable for invitation to bid or request for proposals.

4. Design-build Contracts - Competitive Proposal Selection Process

- a) The District may decide to formally advertise for and competitively award design-build contracts using the competitive proposal selection process set forth in F.S. § 287.055(10)(c), (as same may be amended). This process may not always be available for use when restrictions on grants or other source funding mandate that competitive bidding be used, or when other provisions of law require contracts to be awarded by sealed bids.
- b) The preparation of a design criteria package for the design and construction of the public construction project.
- c) The qualification and selection of no fewer than three (3) design-build firms as the most qualified, based on the qualifications, availability, and past work of the firms, including the partners or members thereof. In the absence of provisions in the request for competitive design-build proposals which set forth the evaluative criteria to be used in determining relative qualifications, the following will apply:
 - (1) Willingness to meet the District's preliminary budget requirements.
 - (2) The ability of professional personnel, licenses and certifications held by professional and managerial personnel, and existence of professional or occupational disciplinary actions by appropriate licensing or regulatory agencies.
 - (3) Reputation, experience, and past performance in similar projects.
 - (4) Willingness to meet time requirements.
 - (5) Financial ability.
 - (6) History of violations of federal, state, or local law or regulations.
 - (7) Recent, current and projected workloads of the firm.

- (8) Past contract performance experience with District, if any.
- (9) Technical support capability and compatibility with the District's hardware, software, and firmware.
- (10) Information on the questionnaire.
- (11) The capabilities and adequacy of nonprofessional personnel.
- (12) Whether the firm is a certified minority business enterprise as defined by the Florida Small and Minority Business Assistance Act of 1985.
- (13) The volume of work previously awarded by the District.
- (14) Length of time the firm has been in business.
- (15) Length of tenure of key personnel with the firm.
- (16) Place of residence of the corporate principals.
- (17) Location of firm headquarters and offices.
- (18) The size of the firm

In subjectively evaluating these criteria, factors a. through j. will weigh more heavily in the decision than the other factors.

- b) The submission and evaluation of competitive proposals from the determined qualified firms. The criteria, procedures, and standards for the evaluation of design-build contract competitive proposals, based on price, technical, and design aspects of the public construction project, weighted for the project shall be stated in the proposal. In the absence of evaluation criteria set forth in the proposal as to how competitive proposals will be reviewed to determine which is most advantageous to the District, the District will consider the following which will be weighed equally.
 - (1) Price and business terms.
 - (2) Times and commitments for completion.
 - (3) Quality of materials and services.
 - (4) Financial assurances given for performance.
 - (5) Warranties, guarantees, and post completion support.
 - (6) Construction or design methods or attributes for the project including any value engineering (if applicable).
- c) In the case of public emergencies, for the District to declare an emergency and authorize negotiations with the best qualified design-build firm available at that time.
- d) The District will not be liable for any cost incurred in the preparation, submission, or review of any proposals.

- e) The District shall not be contractually or otherwise bound to any proposer until an agreement in writing has been approved by the Board and signed by the appropriate District officers.

5. Design-build Contracts - Qualifications-based Selection Process

- a) The District may decide to formally advertise and competitively award design-build contracts using the qualifications-based selection process set forth in F.S. § 287.055(10)(c), as the same may be amended, prior to the entering into of design-build agreements where the contract may include a guaranteed maximum price and a guaranteed completion date. This process may not always be available for use when restrictions on grants or other source funding mandate that competitive bidding be used, or when other provisions of law require contracts to be awarded by sealed bids.
- b) The District may also seek professional services for architecture, professional engineering, landscape architecture, or registered surveying and mapping when the Consultants Competitive Negotiation Act is applicable to the contract.
- c) This process shall at a minimum incorporate the following:
 - (1) The employment or retention of a licensed design professional appropriate to the project to serve as a District representative during the selection process (for design-build projects only).
 - (2) A review of information bearing upon qualifications submitted by proposers and that may be on file with the District.
 - (3) In the absence of provisions in the statutory request for qualifications-based proposals (SRQBP), the following evaluative criteria shall apply in determining qualifications:
 - (a) Willingness to meet the District's preliminary budget requirements.
 - (b) The ability of professional personnel, licenses and certifications held by professional and managerial personnel, and existence of professional or occupational disciplinary actions by appropriate licensing or regulatory agencies.
 - (c) Reputation, experience, and past performance in similar projects.
 - (d) Willingness to meet time requirements.
 - (e) Financial ability.
 - (f) History of violations of federal, state, or local law or regulations.
 - (g) Recent, current and projected workloads of the firm.
 - (h) Past contract performance experience with governmental bodies, if any.
 - (i) Technical support capability and compatibility with District's hardware, software, and firmware.
 - (j) Information on the questionnaire.
 - (k) The capabilities and adequacy of nonprofessional personnel.

- (l) Whether the firm is a certified minority business enterprise as defined by the Florida Small and Minority Business Assistance Act of 1985.
- (m) The volume of work previously awarded by the District.
- (n) Length of time the firm has been in business.
- (o) Length of tenure of key personnel with the firm.
- (p) Place of residence of the corporate principals.
- (q) Location of firm headquarters and offices.
- (r) The size of the firm.

In subjectively evaluating these criteria, factors a. through j. will weigh more heavily in the decision than the other factors.

- d) Discussion with no less than three (3) proposers regarding their qualifications, approach to the project, and abilities.
- e) A selection and ranking of no less than three (3) proposers deemed to be the most highly qualified.
- b) In determining qualifications, price and compensation shall not be discussed or considered when determining qualifications, but the District and proposers will discuss the District's overall budget requirements for the project.
- c) Should the District be unable to negotiate a satisfactory contract with the proposer considered to be the most qualified at a price the District determines to be fair, competitive, and reasonable, negotiations with that proposer must be formally terminated. The District shall then undertake negotiations with the second most qualified proposer. Failing accord with the second most qualified proposer, the District must then terminate negotiations. The District shall then undertake negotiations with the third most qualified proposer. Should the District be unable to negotiate a satisfactory contract with any of the selected proposers, the District shall select additional proposers in the order of their competence and qualifications and continue negotiations in accordance with this paragraph until an agreement is reached.
- d) The method by which the District formally terminates negotiations shall be a letter signed by the Executive Director indicating that negotiations have terminated.
- e) In the case of public emergencies, the District may declare an emergency and authorize negotiations with the best qualified firm available at that time.
- f) The District will not be liable for any cost incurred in the preparation, submission, or review of any proposals.
- g) The District shall not be contractually or otherwise bound to any proposer until an agreement in writing has been approved by the Executive Director and signed by the appropriate District officers.

J. UNSOLICITED PROPOSALS

If the District receives an Unsolicited Proposal, the District may enter into an Agreement or Contract pursuant to the procedures set forth in Section 255.065, Florida Statutes, as it may be amended from time to time.

SUMMARY OF PROCUREMENT CATEGORIES

Notwithstanding any exemption listed in Section 7, the following procurement categories shall apply.

1. **Category 1: Less than \$500**

- Procurement card (P-card)
- No competitive bids or quotes required
- Approval required by Supervisor

2. **Category 2: From \$500 to \$4,999**

- No competitive bids or quotes required
- Approval required by Executive Director

Removed requirement for bids or quotes; Board approval August 9, 2022.

3. **Category 3: From \$5,000 to \$34,999**

- Three written quotes are required
- Professional Services must be selected using an RFP or RFQ
- Approval required by Executive Director if item is within current year budget
- Approval required by Board if item is NOT within current year budget

4. **Category 4: Over \$35,000**

- A formal competitive selection process as described in Section 9 required.
- Approval required by the Board

K. PROTEST PROCEDURE

1. Resolution of Protests

- a) Any actual or prospective bidder or proposer who is aggrieved in connection with a competitive selection process for solicitations falling within Category 4 procured using a formal competitive selection process may protest to the Executive Director. The protest shall be in writing and shall be delivered to the Executive Director via certified or registered U.S. Mail, return receipt requested, no later than 5:00 p.m. on the seventh (7) calendar days after the Notice of Intent to Select/Award is posted in the District's website.
- b) During a Protest, including any appeal thereof, no contact regarding the selection with District Board members, District officers, or employees, other than the Executive Director and District Legal Counsel, is permitted by the protestant or any intervenor(s).

Such communication will result in an automatic disqualification from selection for the pending solicitation.

2. Decision

The Executive Director shall promptly investigate the basis of the protest and consult with the originating department, District Legal Counsel and any other person or entity deemed necessary by the Executive Director. The Executive Director shall have the authority to settle and resolve the protest if such a settlement or resolution is practicable in the Executive Director's opinion. If the protest is not resolved by mutual agreement, the Executive Director shall issue a decision in writing. A copy of the decision shall be furnished immediately to the protestor and any other party determined by the Executive Director to be directly affected by the decision. The decision shall:

- (a) State the decision and the basis for the decision, and
- (b) Set forth the protestor's right to administrative review.

3. Administrative Review

If the protestor disagrees with the decision of the Executive Director, the protestor may appeal the decision to the Board. Written notice of such appeal shall be delivered to the Executive Director via certified or registered U.S. Mail, return receipt requested, no later than 5:00 p.m. on the seventh (7) calendar after protestor's receipt of the Executive Director's decision. The Board shall consider the appeal with reasonable promptness and may address the appeal while it considers the ITB/RFP/RFQ award.

4. Stay of Procurements During Protests.

In the event of a timely protest, the District shall not award the contract until the administrative appeal is resolved as set forth in this Section 12, unless Board determines that the award must be made without delay to protect the substantial interests of the District.

L. EXCESS/SURPLUS ASSET DISPOSITION

1. The District shall maintain an electronic list of excess assets and other items in working condition that are no longer of use to the District but may be usable to another mosquito control program. This list shall be periodically submitted to the Board for approval to declare the assets surplus and to remove the assets from inventory.
2. Once declared surplus by the Board, the Executive Director or designee shall transfer and sell the assets, in accordance with F.S. § 388.323, and using any method consistent with the laws of Florida or applicable District policies.

M. PROCUREMENT CARD POLICY

The Purchasing Card Program is administered by the Finance Director and is designed to improve efficiency in processing small dollar purchases from any vendor that accepts the credit card. This program allows cardholders to purchase approved commodities and services directly from vendors. Each purchasing card is issued to a named individual, and the District is clearly shown on the card as the governmental buyer of the goods/services.

N. CONCLUSION

This policy defines clear instructions and guidance for staff for the procurement of goods and services necessary to fulfill the District's goals and objectives. These instructions have been developed to ensure compliance with the District's enabling legislation as well as applicable statutory requirements to reduce uncertainty, inconsistency and confusion, while also increasing efficiency and accountability. This document provides a foundation for effective and consistent procurement practices resulting in a positive and professional relationship between District employees, the vendors with whom the District does business and ultimately the citizens served. It is the individual responsibility of each employee involved in the procurement process to understand these policies.

ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK

I, _____ acknowledge receipt of the Indian River Mosquito Control District's Employee Handbook. This Handbook supersedes all previously established policies and procedures, written and oral. I understand that **it is my responsibility to read the Handbook and comply with the policies** contained within the Handbook including but not limited to the policies prohibiting discrimination, harassment, and retaliation. I understand that it is my responsibility to refer any questions that I may have concerning any policies contained in this Handbook to my supervisor. I further understand that any breach of any rules and regulations, or policies and procedures noted in the Handbook may result in disciplinary action, which may include termination of employment.

These rules, regulations and policies or any other District plans and programs are not intended to and do not constitute an expressed or implied employment contract or create any type of property interest. Rather, they are intended to provide only some guidelines to the IRMCD general rules and policies for the purpose of fostering a better workplace while the employer-employee relationship exists. It is not intended to be exhaustive of every IRMCD policy or procedure. Moreover, **the District reserves the right at any time to modify, add to, or delete any policies, procedures, job duties, compensation, or benefits as it deems appropriate.** However, as part of ongoing communications and growth, the IRMCD will try to keep its employees informed of any such changes. I understand that I am responsible for keeping my Handbook up-to-date and to be acquainted with any changes that occur.

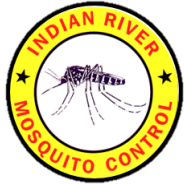
I also understand that the rules, regulations and policies contained herein, as well as any other plans or programs of the District are not intended to and do not constitute an offer to make a contract or a policy enforceable as a contractual obligation, nor is it intended to indicate that either the employee or the District is agreeing to be obligated for any specific term of employment. The rules, regulations and policies are intended only to provide some guidelines to the District's general rules and policies for the purpose of fostering a better workplace while the employee-employer relationship exists.

All employees are employees-at-will. I have entered my employment relationship with the District voluntarily and acknowledge that there is no specified length of employment. Accordingly, either the IRMCD or I can terminate the relationship at will, with or without cause or reason, at any time. Furthermore, I acknowledge that this Handbook is neither a contract of employment nor a legal document. **To assure uniformity, no representative of the District has any authority to enter into any agreement with any employee or prospective employee for any specific period of employment; or to make any agreement contrary to the rules and policies of the District.**

EMPLOYEE'S SIGNATURE _____ DATE _____

EMPLOYEE'S NAME (Typed or Printed) _____

Attachment D



**Indian River Mosquito
Control District**
FINANCIAL STATEMENTS
Year Ended September 30, 2022

Indian River Mosquito Control District
Table of Contents
As of September 30, 2022



Introductory Section

Title Page	1
Table of Contents	2
District Commissioners	3

Financial Section

Independent Auditors' Report	5
Management's Discussion and Analysis	9

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements	
Statement of Net Position	17
Statement of Activities	18
Fund Financial Statements	
Governmental Fund	
Balance Sheet	19
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	20
Statement of Revenues, Expenditures, and Changes in Fund Balance	21
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	22
Statement of Fiduciary Net Position – OPEB Trust Fund	23
Statement of Changes in Fiduciary Net Position – OPEB Trust Fund	24
Notes to Financial Statements	25

Required Supplementary Information Other Than Management's Discussion and Analysis

Schedule of Revenues, Expenditures, and Changes in General Fund Balances – Budget and Actual	49
Notes to Required Supplementary Information	50
Schedule of Proportionate Share of Net Pension Liability	52
Schedule of Contributions	54
Schedule of Change in Net OPEB Liability (Asset) and Related Ratios	56

Additional Elements Required by *Government Auditing Standards* and The Rules of the Auditor General

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .	61
Independent Auditors' Management Letter	65
Independent Accountants' Report on Compliance with Local Government Investment Policies	69

**Indian River Mosquito Control District
District Commissioners
As of September 30, 2022**

District Commissioners

Janice Broda Chair

Matt Erpenbeck Vice Chair

Thomas S. Lowther Secretary/Treasurer



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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Indian River Mosquito Control District
Vero Beach, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, major fund and the aggregate remaining fund information of the Indian River Mosquito Control District, (the "District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund and the aggregate remaining fund information of the Indian River Mosquito Control District, as of September 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Indian River Mosquito Control District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Indian River Mosquito Control District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Indian River Mosquito Control District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the required budgetary comparison information and the other postemployment benefits and net pension liability supplementary information, as listed in the table of contents, be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

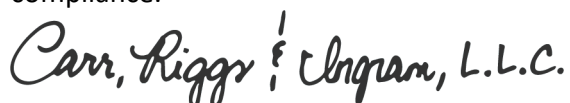
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2023 on our consideration of the Indian River Mosquito Control District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Indian River Mosquito Control District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Indian River Mosquito Control District's internal control over financial reporting and compliance.



Melbourne, Florida
February 13, 2023



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Indian River Mosquito Control District Management's Discussion and Analysis

Our discussion and analysis of the Indian River Mosquito Control District, Vero Beach, Florida ("District") provides an overview of the District's financial activities for the fiscal year ending September 30, 2022. Please read it in conjunction with the District's Independent Auditors' Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

As management of the District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ending September 30, 2022. This overview and analysis are required by generally accepted accounting principles (GAAP) in the United States of America in Governmental Accounting Standards Board Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (GASB 34).

DISTRICT HIGHLIGHTS

- The District is an independent special taxing district, which operates under Chapter 388, Florida Statutes.
- The District is governed by a three-member Board of Commissioners. Each commissioner is elected for a four-year term.
- The District employs 28 full-time employees. The District owns over 30 vehicles along with several boats and pieces of heavy machinery.
- The District's offices are located at 5655 41st Street, Vero Beach, Florida 32967.
- Ground and aerial mosquito control services are provided within the District's 352 square miles. The District includes 66% of the land mass of Indian River County.
- During fiscal year ending September 30, 2022, the District aerially treated (=larvicided) 15,803 acres, which is approximately 86% of the 36-year historical average of 18,329 acres. This amount is approximately 62% less than the 5-year average of 25,654 acres. The District ground treated (=larvicided) 691 acres which is 33% less than the 5-year average of 1,036 acres.
- During fiscal year ending September 30, 2022, the District ground sprayed (=adulticided) 4,082 miles, which is approximately 57% of the 36-year historical average of 7,159 miles. That mileage is approximately 24% less than the 5-year average of 5,435 miles.
- During fiscal year ending September 30, 2022, the District received 615 service requests from the public which is approximately 67% of the 36-year total of 918 requests. That number is 15% less than the 5-year average of 725 requests.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities plus deferred inflows of resources at the close of the most recent fiscal year resulting in a net position balance of \$4,928,716.
- The change in the District's total net position in comparison with the prior fiscal year was \$976,748. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

Indian River Mosquito Control District Management's Discussion and Analysis

- At September 30, 2022, the District's governmental fund reported ending fund balances of \$3,523,570, an increase of \$942,748 in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for prepaid items, assigned for future capital outlay and subsequent years' expenditures, and the remainder is unassigned which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by property tax revenues. The District does not have any business-type activities. The governmental activities of the District include the mosquito control functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The District has two fund categories: governmental funds and fiduciary funds.

Indian River Mosquito Control District Management's Discussion and Analysis

Governmental Funds

Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one governmental fund for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund. The general fund is considered a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefits of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's program. Fiduciary funds use much the same basis of accounting as the government-wide statements. The District maintains one fiduciary fund for the Other Post-Employment Benefits (OPEB) Trust.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data included in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources at the close of the most recent fiscal year.

The District's net position reflects its investment in capital assets (e.g., land, land improvements, and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending.

Indian River Mosquito Control District Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of the District's net position are reflected in the following table:

NET POSITION		2022	2021
SEPTEMBER 30,		<u>2022</u>	<u>2021</u>
Current and other assets	\$	3,609,436	\$ 2,682,945
Capital assets, net of depreciation		3,464,332	3,440,513
Total assets		<u>7,073,768</u>	<u>6,123,458</u>
Deferred outflows of resources		644,574	667,322
Total assets and deferred outflows		<u>7,718,342</u>	<u>6,790,780</u>
Current liabilities		85,866	102,123
Long-term liabilities		2,382,366	1,357,138
Total liabilities		<u>2,468,232</u>	<u>1,459,261</u>
Deferred inflows of resources		321,394	1,379,551
Total liabilities and deferred inflows		<u>2,789,626</u>	<u>2,838,812</u>
Net position			
Investment in capital assets		3,464,332	3,440,513
Unrestricted		1,464,384	511,455
Total net position	\$	<u>4,928,716</u>	\$ <u>3,951,968</u>

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which the cost of operations and depreciation expenses (net of current year program revenues) did not exceed ongoing general revenues.

Indian River Mosquito Control District Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR END SEPTEMBER 30,

Revenues:	2022	2021
Program revenues:		
Operating grants and contributions	\$ 5,860	\$ 51,634
Charges for services	113,194	-
General revenues:		
Property taxes	4,937,481	4,700,890
Unrestricted investment earnings	13,468	3,870
Miscellaneous	41,341	7,009
Gain on disposal of capital assets	8,664	25,069
Total revenues	5,120,008	4,788,472
Expenses:		
Physical environment	4,143,260	4,376,670
Total expenses	4,143,260	4,376,670
Change in net position	976,748	411,802
Net position - beginning	3,951,968	3,540,166
Net position - ending	\$ 4,928,716	\$ 3,951,968

As noted above and in the statement of activities, the cost of all governmental activities during fiscal year ending September 30, 2022 was \$4,143,260. The costs of the District's activities were primarily funded by property taxes. Operating grants and contributions decreased due to a decrease in inventory donations. Expenses declined due to a decrease in chemical usage for approximately \$233,000, the reduction in chemical usage is attributed to Indian River County experiencing a dry summer in comparison to the previous fiscal year. Property taxes increased due to higher property values for approximately \$236,000.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Commissioners. The general fund budget for fiscal year ending September 30, 2022 was amended to increase revenues by \$117,805 and increase appropriations by \$613,138. Actual general fund expenditures did not exceed appropriations for fiscal year ending September 30, 2022.

Indian River Mosquito Control District Management's Discussion and Analysis

CAPITAL ASSETS

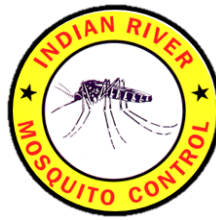
At September 30, 2022, the District had \$8,288,725 invested in capital assets. In the government-wide statements depreciation of \$4,824,393 has been taken, which resulted in a net book value of \$3,464,332. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND OTHER EVENTS

The District is planning one capital improvement project: Vista Royal dike improvements (phase1), as well as procurement of a diesel portable pump. In addition, it is anticipated that the general operations of the District will remain fairly constant. Current trends in the local real estate values have increased which is expected to continue. The District's budget for the 2022-2023 fiscal year is at a millage rate of 0.2500.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Indian River Mosquito Control District at 5655 41st Street, Vero Beach, Florida,



BASIC FINANCIAL STATEMENTS



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Indian River Mosquito Control District
Statement of Net Position

<i>September 30, 2022</i>	Primary Government
ASSETS	
Cash and cash equivalents	\$ 3,275,737
Receivables	425
Investments	30,875
Inventories	295,122
Prepaid items	7,277
Capital assets:	
Nondepreciable	710,008
Depreciable, net	2,754,324
Total assets	7,073,768
DEFERRED OUTFLOWS OF RESOURCES	
FRS pension	634,545
OPEB trust	10,029
Total deferred outflows of resources	644,574
LIABILITIES	
Accounts payable and accrued expenses	45,198
Accrued wages	40,668
Noncurrent liabilities:	
Compensated absences	104,726
Net pension liability	2,087,191
Net OPEB liability	190,449
Total liabilities	2,468,232
DEFERRED INFLOWS OF RESOURCES	
FRS pension	321,394
Total deferred inflows of resources	321,394
NET POSITION	
Net investment in capital assets	3,464,332
Unrestricted	1,464,384
Total net position	\$ 4,928,716

The accompanying notes are an integral part of this financial statement.

**Indian River Mosquito Control District
Statement of Activities**

<i>Year ended September 30, 2022</i>					Primary Government
Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Physical environment	\$ 4,143,260	\$ 113,194	\$ 5,860	\$ -	\$ (4,024,206)
Total governmental activities	\$ 4,143,260	\$ 113,194	\$ 5,860	\$ -	\$ (4,024,206)
General revenues					
					4,937,481
					13,468
					41,341
					8,664
					5,000,954
					976,748
					3,951,968
					\$ 4,928,716

The accompanying notes are an integral part of this financial statement.

**Indian River Mosquito Control District
Balance Sheet – Governmental Fund**

<i>September 30, 2022</i>	General	Total Governmental Fund
ASSETS		
Cash and cash equivalents	\$ 3,275,737	\$ 3,275,737
Receivables	425	425
Investments	30,875	30,875
Inventories	295,122	295,122
Prepaid items	7,277	7,277
Total assets	\$ 3,609,436	\$ 3,609,436
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable and accrued expenses	\$ 45,198	\$ 45,198
Accrued wages	40,668	40,668
Total liabilities	85,866	85,866
Fund balances:		
Nonspendable for:		
Prepays and inventory	302,399	302,399
Assigned:		
Subsequent year's expenditures	2,245,974	2,245,974
Capital outlay	600,000	600,000
Compensated absences	69,000	69,000
Unassigned	306,197	306,197
Total fund balances	3,523,570	3,523,570
Total liabilities and fund balances	\$ 3,609,436	\$ 3,609,436

The accompanying notes are an integral part of this financial statement.

**Indian River Mosquito Control District
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position**

Total fund balances - governmental funds		\$ 3,523,570
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		3,464,332
Deferred outflow of resources related to pension earnings and OPEB are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.		644,574
Deferred inflow of resources related to pension earnings are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.		(321,394)
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds		
Compensated absences	(104,726)	
Net pension liability	(2,087,191)	
Net OPEB liability	(190,449)	(2,382,366)
Net position of governmental activities		\$ 4,928,716

The accompanying notes are an integral part of this financial statement.

Indian River Mosquito Control District
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund

<i>Year ended September 30, 2022</i>	General	Total Governmental Fund
Revenues		
Property taxes	\$ 4,937,481	\$ 4,937,481
Charges for services	113,194	113,194
Interest income	13,468	13,468
Grants and donations	5,860	5,860
Miscellaneous revenue	41,341	41,341
Total revenues	5,111,344	5,111,344
Expenditures		
Current:		
Physical environment	3,772,340	3,772,340
Capital outlay	404,920	404,920
Total expenditures	4,177,260	4,177,260
Excess of revenues over expenditures	934,084	934,084
Other financing sources		
Proceeds from sale of capital assets	8,664	8,664
Net other financing sources	8,664	8,664
Net changes in fund balance	942,748	942,748
Fund balance, beginning of year	2,580,822	2,580,822
Fund balance, end of year	\$ 3,523,570	\$ 3,523,570

The accompanying notes are an integral part of this financial statement.

Indian River Mosquito Control District Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities

Year ended September 30, 2022

Net change in fund balances - total governmental funds	\$	942,748
--	----	---------

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Expenditures for capital assets	\$ 404,920	
Less: current year depreciation	<u>(381,101)</u>	23,819

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale (\$8,664). In the statement of activities, a gain or (loss) is recorded for the disposals of \$8,664.

-

Under the modified accrual basis of accounting used in governmental funds, expenditures, (revenues), are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when the financial resources are available.

Compensated absences	\$ (30,693)	
Other postemployment benefits liability	66,598	
Net pension liability	<u>(25,724)</u>	10,181

Change in net position of governmental activities	\$	<u>976,748</u>
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The accompanying notes are an integral part of this financial statement.

**Indian River Mosquito Control District
Statement of Fiduciary Net Position – OPEB Trust Fund**

<i>September 30, 2022</i>	OPEB Trust Fund
ASSETS	
Cash and cash equivalents	\$ 38,114
Investments	203,520
Total assets	241,634
LIABILITIES	
	-
NET POSITION	
Net position restricted for other post employment benefits	\$ 241,634

The accompanying notes are an integral part of this financial statement.

**Indian River Mosquito Control District
Statement of Changes in Fiduciary Net Position – OPEB Trust Fund**

<i>Year Ended September 30, 2022</i>	OPEB Trust Fund
ADDITIONS:	
Contributions:	
Employer	\$ 1,800
Investment income	773
Total additions	2,573
DEDUCTIONS:	
Benefit payments	9,564
Administrative expenses	3,030
Total deductions	12,594
Change in net position	(10,021)
Net position restricted for other post employment benefits, beginning of year	251,655
Net position restricted for other post employment benefits, end of year	\$ 241,634

The accompanying notes are an integral part of this financial statement.

Indian River Mosquito Control District Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Indian River Mosquito Control District (the "District") was originally created under Chapter 11.128 of the Laws of Florida and Acts of the 1925 Legislature and is presently operating under Chapter 388, Florida Statutes. The District encompasses approximately two-thirds of the land mass and ninety-five percent of the population of Indian River County, Florida. The District is a separate taxing district governed by a Board of Commissioners composed of three members elected for terms of four years and is authorized to act as is necessary and prudent to control mosquitos within the boundaries of the District.

The Board has the responsibility for:

1. Levying taxes.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and termination of key personnel.
6. Financing improvements.

The financial statements of the District have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all activities of the primary government. *Governmental activities* are those which normally are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Indian River Mosquito Control District Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds and fiduciary funds even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as *program revenues* include 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The OPEB trust fund financial statements are reported using the accrual basis of accounting. Under this method, revenue is recognized when earned and expenses are recognized at the time the liability is incurred.

Indian River Mosquito Control District Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The District reports the following major governmental fund:

The *general fund* is the government's operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The District reports the following fiduciary fund:

The *OPEB trust fund*, this fund accounts for the trust fund established to receive and invest OPEB contributions and disburse these monies in accordance with the OPEB Trust document. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, and Net Position or Equity

1. Cash and Cash Equivalents

The District considers cash to be cash on hand and demand deposits.

2. Investments

The District's investments consist of certificates of deposit, which are held to maturity and are nonparticipating interest-earning investment contracts and a life insurance policy which the District is the beneficiary of and purchased. The certificates of deposits are valued at cost plus accrued interest per Section 150: *Investments* of the GASB Codification. The life insurance contract is valued at the current surrender value of the policy.

3. Receivables and Allowance for Doubtful Accounts

All trade and property tax receivables are considered to be fully collectible. Therefore, the District considers receivables to be fully collectible; accordingly, no allowance for doubtful accounts has been provided.

4. Inventories

The cost of inventory is accounted for on the consumption method wherein inventories are charged as expenditures when used rather than when purchased. Inventories are valued at cost on the first-in, first-out method.

5. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Indian River Mosquito Control District Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity (continued)

6. Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, culverts, impoundments, and similar items), and intangible assets are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated/amortized using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvements other than buildings	5-20
Equipment	5-10
Office furniture	5-10
Intangible assets - land easement and improvements	50

7. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position and balance sheet will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The deferred outflows and inflows are an aggregate of items related to pensions and other post-employment benefits (OPEB) as calculated in accordance with GASBC P20, *Pension Activities* and GASBC P50, *Other Post-Employment Benefits*.

8. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The amount which may be paid out upon termination is capped at certain thresholds established by the District and approved by the Commission. All sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental fund only if they have matured, for example, as a result of employee resignations and retirements.

Indian River Mosquito Control District Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity (continued)

9. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

10. Fund Equity

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance – Amounts that are inherently not spendable because of their form (such as inventory) and/or that cannot convert or are not readily convertible to cash (such as prepaid assets).

Assigned Fund Balance – Amounts that the District Administrator has identified to be used for a specific purpose and any deficit budgeted for the next fiscal year.

Unassigned Fund Balance – The remaining portion of fund balance which is spendable and not obligated or specifically designated, and thus, available for any purpose.

11. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/expenses during the reporting period. Actual results could differ from management's estimates.

12. Defined Benefit Pension Plans

The District participates in cost-sharing, multiple-employer, defined benefit pension plans that are administered by the State, the Florida Retirement System. For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plan's fiduciary net positions have been determined on the same basis as they are reported by the state-administered defined benefit pension plans. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The District's employer contributions are recognized when due, and the District has a legal

Indian River Mosquito Control District Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity (continued)

12. Defined Benefit Pension Plans (Continued)

requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plan.

13. Other Post Employment Benefits

The District participates in a single employer defined benefit other post employment plan (OPEB). The District does have a trust for the plan, however there is no actuarial determined contribution. The net liability or asset is determined in accordance with GASBC P50, *Other Post Employment Benefits*.

14. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, February 13, 2023, and determined there were no events that occurred that required disclosure.

Note 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

As permitted by GASBC 2400, *Budgetary Reporting*, the District has elected to disclose all budgetary information in the notes to the required supplementary information on page 49.

Note 3: DETAILED NOTES ON ALL FUNDS

A. Deposits

All bank balance deposit amounts are covered by federal depository insurance or collateral with the State of Florida under the Florida Security for Public Deposits Act.

The Florida Security for Public Deposits Act, establishes guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements, and characteristics of eligible collateral. Under the Act, the District deposits in qualified public depositories are fully insured. The qualified public depository must pledge 50% of the average daily balance for each month of all public deposits in excess of any applicable depository insurance. Additional collateral, up to a maximum of 125% may be required if deemed necessary under the conditions set forth in the Act. Obligations pledged to secure deposits must be delivered to the State Treasurer, or with the approval of the State Treasurer, to a bank, savings association, or trust company provided a power of attorney is delivered to the Treasurer.

Indian River Mosquito Control District Notes to Financial Statements

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

B. Investments

As of September 30, 2022, no separate written investment policy had been adopted, and therefore, the District is restricted to investments as authorized under Section 218.415(17), Florida Statutes. Investments authorized under this provision of the state statutes are limited to: the Florida Local Government Surplus Funds Trust Fund (SBA), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest bearing time deposits or savings accounts in state-certified qualified public depositories; and direct obligations of the U.S. Treasury. In addition, Florida Chapter 73-497(11) which was subsequently amended allowed for the investment in life insurance.

1. Interest Rate Risk

The District's investment policy limits interest rate risk by attempting to match investment maturities with known cash needs and anticipated cash flow requirements. This policy is pursuant to Florida State Statute 218.415(6).

2. Credit Risk

Credit rate risk is the risk of losses due to the failure of the security issue or backer. This is mitigated by investing in the assets allowed under State Ordinance and by diversifying the portfolio so that potential losses on individual securities will be minimized.

3. Custodial Credit Risk

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2022, the District's investment in Certificates of Deposit are not subject to custodial credit risk. The District's investments are held by the District and not commingled with assets of other entities.

4. Fair Value

GASB Codification Section 3100: *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

Indian River Mosquito Control District Notes to Financial Statements

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

B. Investments (Continued)

The three levels of the fair value hierarchy under the codification are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.
(L1):
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.
(L2):
If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.
(L3):

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value:

Life insurance contract: Valued using the current cash surrender value which is the present value of future benefits.

There have been no changes in the methodologies used at September 30, 2022.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values.

Furthermore, although the District believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**Indian River Mosquito Control District
Notes to Financial Statements**

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

B. Investments (Continued)

As of September 30, 2022, the District had the following investments and effective duration presented in terms of years:

Governmental Funds	Weighted Average Maturity (Years)				Rating	Agency	Level
Investment Type	Fair Value	Less than 1	1-5	Over 6			
Life insurance contract	\$ 30,875	\$ 30,875	\$ -	\$ -	Unrated	-	L3
Total governmental funds	30,875	30,875	-	-			
OPEB Trust fund							
Certificates of Deposit	203,520	203,520	-	-			
Total OPEB trust fund	203,520	203,520	-	-			
Total investments	\$ 234,395	\$ 234,395	\$ -	\$ -			

C. Property Taxes

Under Florida law, the assessment of all properties and the collection of all county, municipal, special districts, and school board property taxes are consolidated in the offices of Indian River County Property Appraiser and Indian River County Tax Collector. The laws of the State of Florida regulating tax assessments are also designed to assure a consistent property valuation method statewide. State statutes permit the District to levy property taxes at a rate of up to 10 mils.

The tax levy of the District is established by the District Commissioners prior to October 1st of each year and the Indian River County Property Appraiser incorporates the District millage into the total tax levy, which includes Indian River County and the County School Board tax requirements among other overlapping governments.

All taxes are due and payable on November 1st (levy date) of each year or as soon thereafter as the assessment roll is certified and delivered to the County Tax Collector. All unpaid taxes become delinquent on April 15 following the year in which they are assessed.

Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. Taxes paid in March are paid without discount.

On or prior to June 1st of each fiscal year, tax certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest at 18% per year or at any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates are held by Indian River County.

**Indian River Mosquito Control District
Notes to Financial Statements**

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 549,359	\$ -	\$ -	\$ 549,359
Construction in process	236,577	147,915	(223,843)	160,649
Total capital assets not being depreciated	785,936	147,915	(223,843)	710,008
Capital assets, being depreciated/amortized:				
Buildings and improvements	1,688,377	-	-	1,688,377
Equipment	2,124,085	378,427	(31,054)	2,471,458
Infrastructure	3,316,461	102,421	-	3,418,882
Total capital assets being depreciated	7,128,923	480,848	(31,054)	7,578,717
Less accumulated depreciation for:				
Buildings and improvements	650,010	47,553	-	697,563
Equipment	1,599,743	169,144	(31,054)	1,737,833
Infrastructure	2,224,593	164,404	-	2,388,997
Total accumulated depreciation	4,474,346	381,101	(31,054)	4,824,393
Total capital assets, being depreciated, net	2,654,577	99,747	-	2,754,324
Governmental activities capital assets, net	\$ 3,440,513	\$ 247,662	\$ (223,843)	\$ 3,464,332

Depreciation expense of \$381,101 was charged to the physical environment function.

E. Changes in Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences payable					
	\$ 74,033	\$ 85,153	\$ (54,460)	\$ 104,726	\$ -
Net pension liability	1,025,089	1,062,102	-	2,087,191	-
Net OPEB obligation	258,016	(67,567)	-	190,449	-
Total long-term liabilities	\$ 1,357,138	\$ 1,079,688	\$ (54,460)	\$ 2,382,366	\$ -

For the governmental activities, the compensated absences are generally liquidated by the general fund; the net OPEB obligations are liquidated by the OPEB trust fund; and the Pension obligation by the general fund.

Indian River Mosquito Control District Notes to Financial Statements

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

F. Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued statements that will become effective in future years. The statements address:

GASB Statement No. 96, *Subscriptions-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

In June 2020, the GASB issued GASB Statement No. 97, *Certain Component Unit Criteria*, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021.

GASB Statement No. 101, *Compensated Absences*, The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

The District is evaluating the requirements of the above statements and the impact on reporting.

Indian River Mosquito Control District Notes to Financial Statements

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

G. Asset Retirement Obligations

Asset retirement obligations generally apply to legal obligations associated with the retirement of a tangible long-lived asset that result from the acquisition, construction, or development and the normal operation of a long-lived asset. The District assesses asset retirement obligations on a periodic basis. If a reasonable estimate of fair value can be made, the fair value of a liability for an asset retirement obligation is recognized in the period in which it is incurred or a change in estimate occurs.

The District has an above ground fuel storage tank which is regulated by Florida Administrative Code (FAC) 62-762, and requires certain activities if use of the fuel storage tank is discontinued. The District has determined it cannot reasonably estimate the fair value of the liability for disposal of this item and, accordingly, has not recorded an asset retirement obligation for this matter.

Note 4: DEFINED BENEFIT PENSION PLANS

The District participates in two defined benefit pension plans that are administered by the State of Florida, Department of Management Services, Division of Retirement. The plans provide retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The State of Florida issues a publicly available financial report that includes financial statements and required supplementary information for the plans. That report is available from the Florida Department of Management Services' website (www.dms.myflorida.com).

The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state college, or district school board, unless restricted from FRS membership under Sections 121.053 or 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. To be eligible to receive a HIS benefit, a retiree under a state administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

Indian River Mosquito Control District Notes to Financial Statements

Note 4: DEFINED BENEFIT PENSION PLANS (Continued)

A. Benefits Provided

Benefits under the FRS Pension Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to Section 112.363, Florida Statutes.

B. Contributions

The contribution requirements of plan members and the employer are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS Pension Plan.

The employer's contribution rates as of September 30, 2022, were as follows:

	FRS	HIS
Regular class	10.25%	1.66%
Special risk class	26.17%	1.66%
Senior management service class	29.91%	1.66%
Elected officials	55.34%	1.66%
DROP from FRS	16.94%	1.66%

The employer's contributions for the year ended September 30, 2022, were \$193,506 to the FRS Pension Plan and \$28,456 to the HIS Program.

C. Pension Liabilities and Pension Expense

In its financial statements for the year ended September 30, 2022, the District reported a liability for its proportionate share of the net pension liability of the FRS Pension Plan and its proportionate share of the net pension liability of the HIS Program. The net pension liabilities were measured as of June 30, 2022. The District's proportions of the net pension liabilities were based on its share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

**Indian River Mosquito Control District
Notes to Financial Statements**

Note 4: DEFINED BENEFIT PENSION PLANS (Continued)

	FRS	HIS
Net Pension Liability	\$ 1,578,602	\$ 508,588
Proportion at:		
Current measurement date	0.0042%	0.0048%
Prior measurement date	0.0048%	0.0054%
Pension expense	\$ 212,443	\$ 23,807

D. Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflow of Resources	Deferred Inflow of Resources	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 74,974	\$ -	\$ 15,437	\$ (2,238)
Change of assumptions	194,411	-	29,153	(78,678)
Net difference between projected and actual earnings on pension plan investments	104,235	-	736	-
Changes in proportion and differences between District pension plan contributions and proportionate share of contributions	89,129	(133,853)	67,611	(106,625)
District pension plan contribution subsequent to the measurement date	51,404	-	7,455	-
Total	\$ 514,153	\$ (133,853)	\$ 120,392	\$ (187,541)

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending September 30, 2023.

Indian River Mosquito Control District
Notes to Financial Statements

Note 4: DEFINED BENEFIT PENSION PLANS (Continued)

D. Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending September 30:	FRS		HIS	
2023	\$	79,539	\$	(17,866)
2024		30,014		(9,634)
2025		(26,861)		(4,405)
2026		233,706		(9,751)
2027		12,498		(22,633)
Thereafter		-		(10,315)
Total	\$	328,896	\$	(74,604)

E. Actuarial Assumptions

The total pension liability for each of the defined benefit plans was measured as of June 30, 2022. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation dated July 1, 2022. For the HIS Program, the total pension liability was determined by an actuarial valuation dated July 1, 2022.

The individual entry age normal actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

	FRS	HIS
Inflation	2.40%	2.40%
Salary increases, including inflation	3.25%	3.25%
Investment rate of return	6.70%	N/A
Discount rate	6.70%	3.54%

Mortality assumptions for both plans were based on the PUB-2010 base tables projected generationally with Scale MP-2018.

For both plans, the actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The following changes in key actuarial assumptions occurred in 2022:

FRS: The discount rate used to determine the total pension liability decreased from 6.80% to 6.70%.

HIS: The municipal bond index rate and the discount rate used to determine the total pension liability increased from 2.16% to 3.54%.

Indian River Mosquito Control District Notes to Financial Statements

Note 4: DEFINED BENEFIT PENSION PLANS (Continued)

E. Actuarial Assumptions (continued)

The long-term expected investment rate of return was not based on historical returns, but instead was based on a forward-looking capital market economic model. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. For the FRS Pension Plan, the table below summarizes the consulting actuary's assumptions based on the long-term target asset allocation.

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return
Cash	1.0%	2.6%	2.6%
Fixed income	19.8%	4.4%	4.4%
Global equity	54.0%	8.8%	7.3%
Real estate	10.3%	7.4%	6.3%
Private equity	11.1%	12.0%	8.9%
Strategic investments	3.8%	6.2%	5.9%
Total	<u>100%</u>		

Assumed Inflation - Mean

(1) As outlined in the Pension Plan's investment policy

F. Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70%. FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program is essentially funded on a pay-as-you-go basis, a municipal bond rate of 3.54% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

G. Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the employer's proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

**Indian River Mosquito Control District
Notes to Financial Statements**

Note 4: DEFINED BENEFIT PENSION PLANS (Continued)

G. Sensitivity Analysis (Continued)

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease	Rate	1% Increase	1% Decrease	Rate	1% Increase
September 30, 2022	5.70%	6.70%	7.70%	2.54%	3.54%	4.54%
District's proportionate share of the net pension liability	\$ 2,730,084	\$ 1,578,602	\$ 615,826	\$ 696,991	\$ 508,588	\$ 447,952

H. Pension Plans' Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in the State's separately issued financial reports.

Note 5: OTHER POSTEMPLOYMENT BENEFITS

A. Plan Description

The District administers a single-employer defined benefit retiree other post-employment benefit plan (the "OPEB Plan"). Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District, and eligible dependents, may continue to participate in the District's fully-insured benefit plan for medical, prescription drug, dental, vision and life insurance. The OPEB Plan can be amended at any time by the Board of Commissioners of the District. The OPEB Plan is administered through an OPEB trust and does not issue stand-alone financial reports and is not included in the reports of any other entity.

B. Benefits Provided

The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the District on average than those of active employees.

Additionally, pursuant to a policy adopted by the District Commission on April 6, 2004, and amended on June 4, 2013 eligible retirees receive insurance coverage at explicitly subsidized premium rates - rates that are lower than full blended rates charged by the insurance vendors.

Indian River Mosquito Control District Notes to Financial Statements

Note 5: OTHER POSTEMPLOYMENT BENEFITS (Continued)

B. Benefits Provided (continued)

Eligibility for the subsidy depends on age and service with the District and the Retiree is required to remit to the District all HIS funds received from the FRS system while they are participating in the OPEB Plan.

The benefits provided under this defined benefit plan are provided from age 57 until the Retiree reaches Medicare eligibility in which case they may elect to remain in the OPEB Plan but are required to pay the entire premium less HIS contributions.

The service based subsidy requires a minimum of 20 years of service at retirement as an employee or 16 years as a commissioner. The Retiree has an option to select a more comprehensive health care plan, but must pay the premium difference. As of September 30, 2022, the District provides benefits for 1 eligible Retiree.

C. Funding Policy

The District has elected to partially fund the program and contributions to the OPEB Plan are established on an annual basis. Therefore, the contributions made to the OPEB Plan are the benefits paid to retirees (both on an explicit and implicit basis), administrative expenses, and contributions to the OPEB trust fund.

For the year ended September 30, 2022, the District remitted \$1,800 to the OPEB trust fund. The District does not currently calculate an actuarially determined contribution.

D. Annual OPEB Cost and Net OPEB Liability

The District's net OPEB liability is calculated using the Alternative Measurement Method permitted by GASB Codification P50: *Postemployment Benefits Other Than Pensions – Reporting for Benefits Provided through Trusts That Meet Specified Criteria* that meet specified criteria for employers in plans with fewer than one hundred total plan members. The Alternative Measurement Method involves estimates of the value of reported amounts and assumptions about the probability of events far into the future. The calculation is performed anew every two years, with every other year only undergoing an update for changes in experience, health-care cost projections, and other similar assumptions.

Projections of benefits for financial reporting purposes are based on the substantive plan terms and include the types of benefits provided at the time of each valuation. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in the actuarially calculated assets and liabilities, consistent with the long-term perspective of the future benefits.

**Indian River Mosquito Control District
Notes to Financial Statements**

Note 5: OTHER POSTEMPLOYMENT BENEFITS (Continued)

D. Annual OPEB Cost and Net OPEB Liability (continued)

The components of the net OPEB liability (asset) at September 30, 2022 were as follows:

Total OPEB liability	Fiduciary net position	Net OPEB liability	Funded percentage
\$ 432,083	\$ 241,634	\$ 190,449	56%

The change in the net OPEB liability (asset) for the year ended September 30, 2022 were as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability (Asset)
Balance as of September 30, 2021	\$ 509,671	\$ 251,655	\$ 258,016
Service Cost	36,460	-	36,460
Interest	11,580	-	11,580
Difference between expected and actual experience	(14,846)	-	(14,846)
Changes of assumptions	(80,929)	-	(80,929)
Employer contributions	-	22,089	(22,089)
Net investment income	-	773	(773)
Other deductions	-	-	-
Benefit payments	(29,853)	(29,853)	-
Administrative expenses	-	(3,030)	3,030
Balance as of September 30, 2022	\$ 432,083	\$ 241,634	\$ 190,449

The net OPEB liability was determined based on the following assumptions and information:

Employer's reporting date:	September 30, 2022
Measurement date:	September 30, 2022
Valuation date:	September 30, 2021

Actuarial Assumptions:

Discount rate:	4.22%
Inflation rate:	2.25%
Expected return on plan assets:	2.00%
Payroll growth rate:	3.25%

Indian River Mosquito Control District Notes to Financial Statements

Note 5: OTHER POSTEMPLOYMENT BENEFITS (Continued)

D. Annual OPEB Cost and Net OPEB Liability (continued)

Healthcare cost trend rate: 6.3% for FY2021, gradually decreasing over several decades to an ultimate rate of 3.8% in FY2075 and later years.

Withdrawal: Rates are from the July 1, 2020 Florida Retirement System Pension Plan actuarial valuation.

Mortality basis: Rates are from the Pub-2010 headcount weighted mortality table with scale MP-2018 project scale, adjusted with male ages set back

Disabled: None.

Spouse age difference: Future retirees - Males are assumed to be 3 years older than females.
Retirees - Actual spouse date of birth is used, if available.
Otherwise, males are assumed to be 3 years older than females.

Salary scale: Rates used are from the July 1, 2020 Florida Retirement System Pension Plan actuarial valuation.

Claims cost: Estimated monthly retiree medical claims costs as listed below

Plan 1	\$ 1,397
Plan 3	1,583

Assumption changes since the last valuation are as follows:

The discount rate was changed from 2.18% to 4.22% based on updated expectations of long-term returns on trust assets and 20-year municipal bond rates.

**Indian River Mosquito Control District
Notes to Financial Statements**

Note 5: OTHER POSTEMPLOYMENT BENEFITS (Continued)

E. Determination of the Long-Term Expected Rate of Return on Plan Assets

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Asset class	Target allocation at measurement date	Long-term expected real rate of return	Long-term expected nominal rate of return
Domestic equity	0%	4.42%	6.67%
International equity	0%	4.91%	7.16%
Fixed income	0%	1.00%	3.25%
Real estate and alternatives	0%	3.98%	6.23%
Cash and equivalents	100%	-0.33%	1.92%
Net assumed investment return, weighted average, rounded to ¼%			2.00%

F. Sensitivity of Net OPEB Liability Using Alternative Rates

The following presents the Districts' OPEB liability as if it were calculated using a discount rate that is one percentage point lower or higher than the current discount rate.

	1% decrease 3.22%	Discount rate 4.22%	1% increase 5.22%
Net OPEB liability	\$ 228,308	\$ 190,449	\$ 156,107

The following presents the District's OPEB liability as if it were calculated using a trend rate that is one percentage-point lower or higher than the current discount rate.

	1% decrease in trend rate	Current trend rate	1% increase in trend rate
Net OPEB liability	\$ 138,766	\$ 190,449	\$ 254,081

**Indian River Mosquito Control District
Notes to Financial Statements**

Note 5: OTHER POSTEMPLOYMENT BENEFITS (Continued)

G. Deferred Outflow and Inflow of Resources

On September 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Summary of deferred outflows/inflows	Outflows		Inflows	
Net difference between expected and actual investment earnings	\$	10,029	\$	-
Total	\$	10,029	\$	-

During the year ended September 30, 2022 \$6,034 of deferred outflows were amortized and recognized in the total OPEB expense.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in other post-employment benefit expense as follows:

Year ended	Future Recognition	
2023	\$	3,756
2024		3,208
2025		2,239
2026		826
Total	\$	10,029

Note 6: DEFINED CONTRIBUTION PLAN

During 1984, the District entered into a Section 457 deferred contribution plan for eligible employees of the District. Under the plan, participants can make voluntary pre-tax contributions to the plan. On June 1, 2011, the District adopted a Roth 457(b) amendment allowing participants to make after-tax contributions to the plan. The plan can be amended by the Board of Commissioners of the Indian River Mosquito Control District. All assets and income of the plan are held in trust for the exclusive benefit of participants. The District does not make contributions to the plan.

**REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**



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Indian River Mosquito Control District
Schedule of Revenues, Expenditures, and Changes in General Fund Balances -
Budget and Actual

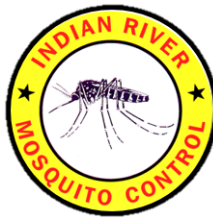
Year ended September 30, 2022	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 4,915,276	\$ 5,014,192	\$ 4,937,481	\$ (76,711)
Charges for services	-	-	113,194	113,194
Grants and donations	1,635	1,635	5,860	4,225
Interest income	28,660	31,660	13,468	(18,192)
Miscellaneous	2	15,891	41,341	25,450
Total revenues	4,945,573	5,063,378	5,111,344	47,966
Expenditures				
Current:				
Physical environment	5,868,931	6,348,696	3,772,340	2,576,356
Capital outlay	467,250	600,623	404,920	195,703
Total expenditures	6,336,181	6,949,319	4,177,260	2,772,059
Other financing sources				
Proceeds from sale of capital assets	1,000	1,002	8,664	7,662
Net other financing sources	1,000	1,002	8,664	7,662
Excess (deficiency) of revenues over (under) expenditures	(1,389,608)	(1,884,939)	942,748	2,827,687
Fund balances, beginning of year	2,580,822	2,580,822	2,580,822	-
Fund balances, end of year	\$ 1,191,214	\$ 695,883	\$ 3,523,570	\$ 2,827,687

Indian River Mosquito Control District Notes to Required Supplementary Information

A. Budgetary Information

The District Commissioners adopt an annual operating budget prior to September 30 for the next ensuing fiscal year. Legal budgets are adopted by resolution for the General Fund. The budget is prepared on a modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

Budgetary control is legally maintained at aggregate expenditure level. Budget transfers are provided to the District Administrator as long as the total budget of the expenditures is not increased. Actions which increase the total aggregate expenses must be authorized by the District Commissioners.



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Indian River Mosquito Control District Schedule of Proportionate Share of Net Pension Liability

Florida Retirement System (FRS)	2022	2021	2020	2019
District's proportion of the net pension liability	0.0042%	0.0048%	0.0047%	0.0043%
District's proportionate share of the net pension liability	\$ 1,578,602	\$ 360,313	\$ 2,053,565	\$ 1,470,813
District's covered payroll	\$ 1,756,213	\$ 1,994,307	\$ 2,090,303	\$ 1,759,499
District's proportionate share of the pension liability as a percentage of its net covered payroll	89.89%	18.07%	98.24%	83.59%
Plan fiduciary net position as a percentage of the total pension liability	82.89%	96.40%	78.85%	82.61%
Health Insurance Subsidy (HIS)				
	2022	2021	2020	2019
District's proportion of the net pension liability	0.0048%	0.0054%	0.0058%	0.0051%
District's proportionate share of the net pension liability	\$ 508,588	\$ 664,776	\$ 714,066	\$ 573,083
District's covered payroll	\$ 1,756,213	\$ 1,994,307	\$ 2,090,303	\$ 1,759,499
District's proportionate share of the net pension liability as a percentage of its covered payroll	28.96%	33.33%	34.16%	32.57%
Plan fiduciary net position as a percentage of the total pension liability	4.81%	3.56%	3.00%	2.63%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the District is presenting information for only the years for which information is available.

Note 2: The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 4A of the Plan's Comprehensive Annual Financial Report.

Note 3: Amounts presented for each fiscal year were determined as of 6/30.

Note 4: GASB Statement No. 83, was implemented during fiscal year 2017. Covered payroll shown includes the payroll for defined benefit actives, members in DROP, and investment plan members.

2018	2017	2016	2015	2014
0.0043%	0.0040%	0.0046%	0.0044%	0.0042%
\$ 1,190,074	\$ 1,263,324	\$ 1,156,038	\$ 570,148	\$ 254,075
\$ 1,526,430	\$ 1,439,005	\$ 1,409,340	\$ 1,224,039	\$ 1,127,471
77.96%	87.79%	82.03%	46.58%	22.53%
84.26%	83.89%	84.88%	92.00%	96.09%
2018	2017	2016	2018	2014
0.0047%	0.0050%	0.0053%	0.0048%	0.0046%
\$ 493,797	\$ 533,371	\$ 613,528	\$ 485,484	\$ 433,020
\$ 1,526,430	\$ 1,439,005	\$ 1,409,340	\$ 1,224,039	\$ 1,127,471
32.35%	37.07%	43.53%	39.66%	38.41%
2.15%	1.64%	0.97%	0.50%	0.99%

**Indian River Mosquito Control District
Schedule of Contributions**

Florida Retirement System (FRS)

	2022	2021	2020	2019
Contractually required contribution	\$ 193,506	\$ 191,000	\$ 186,330	\$ 144,149
Contributions in relation to the contractually required contribution	(193,506)	(191,000)	(186,330)	(144,149)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$1,791,321	\$1,943,481	\$2,192,942	\$1,838,003
Contributions as a percentage of covered payroll	10.80%	9.83%	8.50%	7.84%

Health Insurance Subsidy (HIS)

	2022	2021	2020	2019
Contractually required contribution	\$ 28,456	\$ 30,965	\$ 35,326	\$ 29,824
Contributions in relation to the contractually required contribution	(28,456)	(30,965)	(35,326)	(29,824)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$1,791,321	\$1,943,481	\$2,192,942	\$1,838,003
Contributions as a percentage of covered payroll	1.59%	1.59%	1.61%	1.62%

2018	2017	2016	2015	2014
\$ 114,231	\$ 108,540	\$ 103,826	\$ 102,474	\$ 91,043
(114,231)	(108,540)	(103,826)	(102,474)	(91,043)
\$ -	\$ -	\$ -	\$ -	\$ -
\$1,523,819	\$1,424,670	\$1,387,461	\$ 1,252,567	\$ 1,152,630
7.50%	7.62%	7.48%	8.18%	7.90%

2018	2017	2016	2015	2014
\$ 25,338	\$ 23,650	\$ 23,032	\$ 15,782	\$ 13,832
\$ (25,338)	\$ (23,650)	\$ (23,032)	\$ (37,938)	\$ (37,938)
\$ -	\$ -	\$ -	\$ (22,156)	\$ (24,106)
\$1,523,819	\$1,424,670	\$1,387,461	\$ 1,252,567	\$ 1,152,630
1.66%	1.66%	1.66%	1.26%	1.20%

Indian River Mosquito Control District Schedule of Change in Net OPEB Liability (Asset) and Related Ratios

Fiscal year ending September 30,	2022	2021	2020
Total OPEB liability			
Service cost	\$ 36,460	\$ 29,883	\$ 26,569
Interest	11,580	11,235	12,964
Differences between expected and actual experience	(14,846)	(46,573)	-
Changes of assumptions	(80,929)	100,854	8,128
Other additions	-	-	217
Benefit payments	(29,853)	(14,110)	(8,536)
Net changes in total OPEB liability	(77,588)	81,289	39,342
Total OPEB liability - beginning	509,671	428,382	389,040
Total OPEB liability - ending	\$ 432,083	\$ 509,671	\$ 428,382
Plan fiduciary net position			
Employer contributions	\$ 22,089	\$ 2,477	\$ 1,175
Net investment income	773	1,275	3,749
Other additions (deduction)	-	(162)	161
Benefit payments	(29,853)	(14,110)	(8,536)
Administrative expense	(3,030)	(1,553)	(2,570)
Net changes in plan fiduciary net position	(10,021)	(12,073)	(6,021)
Plan fiduciary net position - beginning	251,655	263,728	269,749
Plan fiduciary net position - ending	\$ 241,634	\$ 251,655	\$ 263,728
Net OPEB liability (asset) - ending	\$ 190,449	\$ 258,016	\$ 164,654
Plan fiduciary net position as a percentage of the total OPEB liability	55.9%	49.4%	61.6%
Covered payroll for the measurement period	\$ 1,311,777	\$ 1,943,481	\$ 2,192,942
Net OPEB liability as a percentage of covered payroll (asset)	14.50%	13.28%	7.51%

Notes to the schedule:

The District implemented GASB 75 for the fiscal year ended September 30, 2017. As a result, this information is only available for the past 6 years.

	2019	2018	2017
\$	18,896	\$ 30,054	\$ 29,471
	11,102	16,121	14,036
	26,654	-	-
	119,256	(249,832)	(8,274)
	-	-	-
	(7,509)	644	(7,160)
	<u>168,399</u>	<u>(203,013)</u>	<u>28,073</u>
	<u>220,641</u>	<u>424,942</u>	<u>396,869</u>
\$	<u><u>389,040</u></u>	<u><u>220,641</u></u>	<u><u>424,942</u></u>

\$	1,585	\$ 11,400	\$ 7,160
	5,316	2,682	255
	-	-	-
	(7,509)	(644)	-
	(1,442)	(2,064)	(7,160)
	<u>(2,050)</u>	<u>11,374</u>	<u>255</u>
	<u>271,799</u>	<u>260,425</u>	<u>260,170</u>
\$	<u><u>269,749</u></u>	<u><u>271,799</u></u>	<u><u>260,425</u></u>

\$ 119,291 \$ (51,158) \$ 164,517

69.3% 123.2% 61.3%

\$ 1,902,391 \$ 1,594,037 \$1,644,603

6.27% -3.21% 10.00%



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**ADDITIONAL ELEMENTS REQUIRED BY *GOVERNMENT AUDITING*
STANDARDS AND THE RULES OF THE AUDITOR GENERAL**



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the District Commissioners
Indian River Mosquito Control District
Vero Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of the Indian River Mosquito Control District, Florida, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 13, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Indian River Mosquito Control District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Indian River Mosquito Control District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Indian River Mosquito Control District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control described below as MW 2022-001 that we consider to be a material weakness.

MW 2022-001 Netting Revenue and Expenditures

Condition: Revenue as netted against related expenditures.

Criteria: In accordance with GASB Codification Section 1800, revenues and expenditures need to be presented separately and not netted against each other.

Cause: The District has previously netted expenses for other reimbursements for similar immaterial transactions. This is the first time a project of this value has occurred.

Potential effect of condition: Capital outlay was understated by approximately \$109,000, physical environment expenses was understated by approximately \$37,000, charges for services was understated by approximately \$113,000 and miscellaneous revenue was understated by approximately \$33,000.

Recommendation: Revenues and expenses should be reported at their gross amounts.

Management's Response: GASB codification Section 1800 standards have been reviewed and implemented by staff. Revenue will not be used to off-set expenditure account codes, reimbursements for services and insurance proceeds will be recorded as revenue using the appropriate account code.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Indian River Mosquito Control District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Indian River Mosquito Control District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures of the District's response to the finding identified in our audit, as described above. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Melbourne, Florida

February 13, 2023



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Carr, Riggs & Ingram, LLC
 215 Baytree Drive
 Melbourne, FL 32940
 321.255.0088
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INDEPENDENT AUDITORS’ MANAGEMENT LETTER

To the District Commissioners
 Indian River Mosquito Control District

Report on the Financial Statements

We have audited the financial statements of the Indian River Mosquito Control District, Florida, as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated February 13, 2023.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountants’ Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 13, 2023 should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report as noted below:

Prior Year Management Letter Comments:	Status
SD 2021-001 INVENTORY	Corrected
SD 2021-002 CAPITAL ASSETS	Corrected

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority of the Indian River Mosquito Control District is disclosed in the footnotes. The District has no component units.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Indian River Mosquito Control District met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Indian River Mosquito Control District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Indian River Mosquito Control District. It is management's responsibility to monitor the Indian River Mosquito Control District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we had no such recommendations.

Specific Information (Unaudited)

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Indian River Mosquito Control District reported the schedule below. This information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Indian River Mosquito Control District reported:

- | | |
|---|---------------------|
| a. The total number of District employees compensated in the last pay period of the District's fiscal year as | 27 |
| b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as | 2 |
| c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency. | \$ 1,768,747 |

- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency. \$ 169,205
- e. Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin after October 1 of the fiscal year being reported, together with the total expenditures for such projects. \$ 1 project,
96,010
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes.: See Page 49

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Indian River Mosquito Control District reported:

- a. The millage rate or rates imposed by the District. 0.2515
- b. The total amount of ad valorem taxes collected by or on behalf of the district. \$ 4,937,481
- c. The total amount of outstanding bonds issued by the District and the terms of such bonds as. None

Information required by Section 218.39(3)(c) Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, does not apply as the Indian River Mosquito Control District does not impose any special assessments.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, applicable management and the Indian River Mosquito Control District’s Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

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

Melbourne, Florida
February 13, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH LOCAL GOVERNMENT INVESTMENT POLICIES

To the District Commissioners
Indian River Mosquito Control District
Vero Beach, Florida

We have examined the Indian River Mosquito Control District's (the "District") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022. Management of the District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2022.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

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

Melbourne, Florida
February 13, 2023

Audio Visual Proposal

Itemized Components:



PTZ Optics 20x-SDI Gen2
Live Streaming Camera
\$1,599.00 X 2 = \$3,198.00



1 @ \$295.00

ATEM Mini Pro

Powerful live switcher with 4 HDMI inputs, hardware streaming engine, recording to USB disks, USB webcam out, audio mixer, 2D DVE, transitions, green screen chroma key, 20 stills for titles and more!

\$295



Ui12

12-channel Digital Mixer With
Wireless Control

1 @ \$395.00



Crown XLi800 Two-channel,
300-Watt at 4Ω Power
Amplifier 1 @ \$329.00



Samsung - 86" Class
TU9010 LED 4K UHD
Smart Tizen TV

2 @ \$1,599.00 = \$3,198





ECHOGEAR Tilting TV Wall
Mount Bracket for TVs Up to
90" 2 @ \$39.99 = \$79.98





Latitude 5530 Laptop

★★★★☆ 4.3 (741) [Ask a question](#)

 12th Generation Intel® Core™ i5-1235U (12 MB cache, 10 cores, up to 4.40 GHz Turbo)

 Windows 11 Pro, English, French, Spanish

 8 GB, 2 x 4 GB, DDR4, 3200 MHz

 256 GB, M.2, PCIe NVMe, SSD, Class 35

 [Ports & Slots](#)

Estimated Value ~~\$1,961.45~~

\$1,269.00

Owens Corning Paintable Sound-Absorbing Acoustic Wall Panel 23 inches x 23

@ \$1,410.08

Total Cost \$ 10,174.06

**Recommended \$300.00 Contingency Grand Total =
\$10,474.06**