

INDIAN RIVER MOSQUITO CONTROL DISTRICT
 Financial Report
 for
 August 1- August 31, 2024

I.	Income	\$1,106.60
	State Funds	<u>\$2,877.00</u>
		\$3,983.60
II.	Disbursements	
	a. Local Funds (15428-15465 & dd14555-dd14666)	\$418,143.82
	b. State Funds	<u>\$0.00</u>
	c. Total Disbursements	<u>-\$418,143.82</u>
	d. Net	(\$414,160.22)
III.	Change in cash position from last month	(\$409,321.41)
IV.	Bank balance (all accounts)	\$4,665,112.90
	a. Less reserves and contingency	<u>-\$2,315,352.53</u>
V.	Total available cash	\$2,349,760.37

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09/03/24

Accrual Basis

IRMCD

Monthly Board Disbursement Report

As of August 31, 2024

Type	Date	Num	Memo	Credit
1050 Seacoast Oper-4941 & 9831				
Paycheck	08/01/2024	Aug 24		
Paycheck	08/01/2024	dd14555	Direct Deposit	
Paycheck	08/01/2024	dd14556	Direct Deposit	
Paycheck	08/01/2024	dd14557	Direct Deposit	
Paycheck	08/01/2024	dd14558	Direct Deposit	
Paycheck	08/01/2024	dd14559	Direct Deposit	
Paycheck	08/01/2024	dd14560	Direct Deposit	
Paycheck	08/01/2024	dd14561	Direct Deposit	
Paycheck	08/01/2024	dd14562	Direct Deposit	
Paycheck	08/01/2024	dd14563	Direct Deposit	
Paycheck	08/01/2024	dd14564	Direct Deposit	
Paycheck	08/01/2024	dd14565	Direct Deposit	
Paycheck	08/01/2024	dd14566	Direct Deposit	
Paycheck	08/01/2024	dd14567	Direct Deposit	
Paycheck	08/01/2024	dd14568	Direct Deposit	
Paycheck	08/01/2024	dd14569	Direct Deposit	
Paycheck	08/01/2024	dd14570	Direct Deposit	
Paycheck	08/01/2024	dd14571	Direct Deposit	
Paycheck	08/01/2024	dd14572	Direct Deposit	
Paycheck	08/01/2024	dd14573	Direct Deposit	
Paycheck	08/01/2024	dd14574	Direct Deposit	
Paycheck	08/01/2024	dd14575	Direct Deposit	
Paycheck	08/01/2024	dd14576	Direct Deposit	
Paycheck	08/01/2024	dd14577	Direct Deposit	
Paycheck	08/01/2024	dd14578	Direct Deposit	
Paycheck	08/01/2024	dd14579	Direct Deposit	
Paycheck	08/01/2024	dd14580	Direct Deposit	
Paycheck	08/01/2024	dd14581	Direct Deposit	
Paycheck	08/01/2024	dd14582	Direct Deposit	
Paycheck	08/01/2024	dd14583	Direct Deposit	
Paycheck	08/01/2024	dd14584	Direct Deposit	
Paycheck	08/01/2024	dd14585	Direct Deposit	
Paycheck	08/01/2024	dd14586	Direct Deposit	
Paycheck	08/01/2024	dd14587	Direct Deposit	
Paycheck	08/01/2024	dd14588	Direct Deposit	
Paycheck	08/01/2024	dd14589	Direct Deposit	
Paycheck	08/01/2024	dd14590	Direct Deposit	
Paycheck	08/01/2024	dd14591	Direct Deposit	
Paycheck	08/14/2024	dd14592	Direct Deposit	
Paycheck	08/14/2024	dd14593	Direct Deposit	
Paycheck	08/14/2024	dd14594	Direct Deposit	
Paycheck	08/14/2024	dd14595	Direct Deposit	
Paycheck	08/14/2024	dd14596	Direct Deposit	

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09/03/24

Accrual Basis

IRMCD
Monthly Board Disbursement Report
As of August 31, 2024

Type	Date	Num	Memo	Credit
Paycheck	08/14/2024	dd14597	Direct Deposit	
Paycheck	08/14/2024	dd14598	Direct Deposit	
Paycheck	08/14/2024	dd14599	Direct Deposit	
Paycheck	08/14/2024	dd14600	Direct Deposit	
Paycheck	08/14/2024	dd14601	Direct Deposit	
Paycheck	08/14/2024	dd14602	Direct Deposit	
Paycheck	08/14/2024	dd14603	Direct Deposit	
Paycheck	08/14/2024	dd14604	Direct Deposit	
Paycheck	08/14/2024	dd14605	Direct Deposit	
Paycheck	08/14/2024	dd14606	Direct Deposit	
Paycheck	08/14/2024	dd14607	Direct Deposit	
Paycheck	08/14/2024	dd14608	Direct Deposit	
Paycheck	08/14/2024	dd14609	Direct Deposit	
Paycheck	08/14/2024	dd14610	Direct Deposit	
Paycheck	08/14/2024	dd14611	Direct Deposit	
Paycheck	08/14/2024	dd14612	Direct Deposit	
Paycheck	08/14/2024	dd14613	Direct Deposit	
Paycheck	08/14/2024	dd14614	Direct Deposit	
Paycheck	08/14/2024	dd14615	Direct Deposit	
Paycheck	08/14/2024	dd14616	Direct Deposit	
Paycheck	08/14/2024	dd14617	Direct Deposit	
Paycheck	08/14/2024	dd14618	Direct Deposit	
Paycheck	08/14/2024	dd14619	Direct Deposit	
Paycheck	08/14/2024	dd14620	Direct Deposit	
Paycheck	08/14/2024	dd14621	Direct Deposit	
Paycheck	08/14/2024	dd14622	Direct Deposit	
Paycheck	08/14/2024	dd14623	Direct Deposit	
Paycheck	08/14/2024	dd14624	Direct Deposit	
Paycheck	08/14/2024	dd14625	Direct Deposit	
Paycheck	08/14/2024	dd14626	Direct Deposit	
Paycheck	08/14/2024	dd14627	Direct Deposit	
Paycheck	08/14/2024	dd14628	Annual Sick Check	
Paycheck	08/28/2024	dd14629	Direct Deposit	
Paycheck	08/28/2024	dd14630	Direct Deposit	
Paycheck	08/28/2024	dd14631	Direct Deposit	
Paycheck	08/28/2024	dd14632	Direct Deposit	
Paycheck	08/28/2024	dd14633	Direct Deposit	
Paycheck	08/28/2024	dd14634	Direct Deposit	
Paycheck	08/28/2024	dd14635	Direct Deposit	
Paycheck	08/28/2024	dd14636	Direct Deposit	
Paycheck	08/28/2024	dd14637	Direct Deposit	
Paycheck	08/28/2024	dd14638	Direct Deposit	
Paycheck	08/28/2024	dd14639	Direct Deposit	
Paycheck	08/28/2024	dd14640	Direct Deposit	

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09/03/24

Accrual Basis

IRMCD

Monthly Board Disbursement Report

As of August 31, 2024

Type	Date	Num	Memo	Credit
Paycheck	08/28/2024	dd14641	Direct Deposit	
Paycheck	08/28/2024	dd14642	Direct Deposit	
Paycheck	08/28/2024	dd14643	Direct Deposit	
Paycheck	08/28/2024	dd14644	Direct Deposit	
Paycheck	08/28/2024	dd14645	Direct Deposit	
Paycheck	08/28/2024	dd14646	Direct Deposit	
Paycheck	08/28/2024	dd14647	Direct Deposit	
Paycheck	08/28/2024	dd14648	Direct Deposit	
Paycheck	08/28/2024	dd14649	Direct Deposit	
Paycheck	08/28/2024	dd14650	Direct Deposit	
Paycheck	08/28/2024	dd14651	Direct Deposit	
Paycheck	08/28/2024	dd14652	Direct Deposit	
Paycheck	08/28/2024	dd14653	Direct Deposit	
Paycheck	08/28/2024	dd14654	Direct Deposit	
Paycheck	08/28/2024	dd14655	Direct Deposit	
Paycheck	08/28/2024	dd14656	Direct Deposit	
Paycheck	08/28/2024	dd14657	Direct Deposit	
Paycheck	08/28/2024	dd14658	Direct Deposit	
Paycheck	08/28/2024	dd14659	Direct Deposit	
Paycheck	08/28/2024	dd14660	Direct Deposit	
Paycheck	08/28/2024	dd14661	Direct Deposit	
Paycheck	08/28/2024	dd14662	Direct Deposit	
Paycheck	08/28/2024	dd14663	Direct Deposit	
Paycheck	08/28/2024	dd14664	Direct Deposit	
Paycheck	08/29/2024	dd14665	Final Payout Check	
Paycheck	08/29/2024	dd14666	Annual Sick Check	
Total 1050 Seacoast Oper-4941 & 9831				0.00
1070 RBC Operating Acct				
Total 1070 RBC Operating Acct				
TOTAL				0.00

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09/03/24

Accrual Basis

IRMCD

Monthly Board Disbursement Report

As of August 31, 2024

Type	Date	Num	Name	Memo	Amount
1050 Seacoast Oper-4941 & 9831					
Liability Check	08/13/2024		QuickBooks Payroll Service	Created by Payroll Service on 08/12/2024	-66,406.82
Liability Check	08/27/2024		QuickBooks Payroll Service	Created by Payroll Service on 08/26/2024	-70,167.54
Liability Check	08/28/2024		QuickBooks Payroll Service	Created by Payroll Service on 08/26/2024	-9,815.07
Liability Check	08/02/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	-22,274.78
Liability Check	08/01/2024	EFT	Child Support		-484.38
Liability Check	08/02/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-2,458.34
Liability Check	08/02/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-870.00
Liability Check	08/16/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	-21,422.82
Liability Check	08/16/2024	EFT	Child Support		-484.38
Liability Check	08/16/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-2,158.34
Liability Check	08/16/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-870.00
Liability Check	08/23/2024	EFT	American Fidelity-Products	MCP# 64213 Inv#D753875 August 2024 ...	-3,036.26
Liability Check	08/23/2024	EFT	American Fidelity Assurance Company	MCP#64213 Inv#2316440A August 2024...	-1,349.91
Liability Check	08/23/2024	EFT	Texas Life Insurance Company	SM0A9H	-426.04
Check	08/23/2024	EFT	Principal Financial Group	Acct#1037999-10001 September 2024 P...	-930.40
Liability Check	08/30/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	-27,103.98
Liability Check	08/30/2024	EFT	Child Support		-484.38
Liability Check	08/30/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-2,158.34
Liability Check	08/30/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	-870.00
General Journal	08/22/2024	LTR0 08-01R	Sub-Zero Ice Services, Inc	Reverse of GJE LTR08-01 -- For CHK 1...	312.00
General Journal	08/22/2024	LTR0 08-02R	Sub-Zero Ice Services, Inc	Reverse of GJE LTR0 08-02R -- For CH...	312.00
General Journal	08/21/2024	LTR08-03		To record Stop payments fees for check...	-70.00
General Journal	08/21/2024	LTR08-03		To record reimbursement from bank for ...	70.00
Check	08/07/2024	15428	Cintas Corporation No. 2	Payer # 14087358, Inv #s4193848531,4...	-4,113.91
Check	08/07/2024	15429	Palmdale Oil Company LLC	Acct # 32491465 Inv # 2266830	-949.38
Check	08/07/2024	15430	David Heating & Air Conditioning	Inv # 4624	-662.00
Check	08/07/2024	15431	First-Citizens Bank & Trust Co	Customer # 2000350988 Inv # 45257260	-199.23
Check	08/07/2024	15432	SHI International Corp.	Inv # B18643061	-136.00
Check	08/07/2024	15433	Sub-Zero Ice Services, Inc	Inv # 166084	-312.00
Check	08/07/2024	15434	Staples Advantage	Acct # ATL1067547 Inv # 6007823389	-30.04
Check	08/07/2024	15435	Waste Management Inc. of Florida	Customer # 9-18548-52001 Inv # 13561...	-222.87
Check	08/07/2024	15436	Board of County Commissioners	Inv # 07/31/2024	-9,641.87
Check	08/07/2024	15437	Cole Auto Supply	Acct # 1642 Closing Date 7/31/2024	-885.48
Check	08/07/2024	15438	Summer Agro Services, LLC	Inv # 00479-M24-APL, Inv # 00486-M24-...	-20,499.55
Check	08/14/2024	15439	Consolidated Electrical Distributors, Inc	Inv # 9070-1115119	-78.68
Check	08/14/2024	15440	Charlie's Towing	Inv # 114395	-100.00
Check	08/14/2024	15441	Ecological Associates, Inc.	Inv # 15951	-3,703.50
Check	08/14/2024	15442	Jordan Power Equipment Corp.	Inv # 152416	-88.98
Check	08/14/2024	15443	McMaster-Carr Supply Co	Inv # 31375054	-137.48
Check	08/14/2024	15444	Sub-Zero Ice Services, Inc	Inv # 166733	-312.00
Check	08/14/2024	15445	Staples Advantage	Acct # ATL1067547 Inv # 6008648739, I...	-57.81
Check	08/21/2024	15446	AT&T Mobility	Acct # 823540712 Invoice # 823540712...	-980.46
Check	08/21/2024	15447	Cintas Corporation No. 2	Payer # 14087358 Inv # 4201668358, In...	-1,568.65
Check	08/21/2024	15448	David Heating & Air Conditioning	Inv # 4639	-80.00
Check	08/21/2024	15449	FedEx	Inv # 8-573-88119, Inv # 8-580-78786, In...	-40.06
Check	08/21/2024	15450	Indian River County Utilities	Cust # 0012218-062300 Bill # 12346744	-63.83
Check	08/21/2024	15451	Kelly Tractor Co	Inv # SV1552620	-2,734.82
Check	08/21/2024	15452	Leading Edge Associates, Inc.	Inv # 3156	-2,338.40

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09/03/24

Accrual Basis

IRMCD
Monthly Board Disbursement Report
As of August 31, 2024

Type	Date	Num	Name	Memo	Amount
Check	08/21/2024	15453	Mullinax Ford of Vero Beach	Inv # 153395	-74.79
Check	08/21/2024	15454	Summer Agro Services, LLC	Inv # 00509-M24-APL, Inv # 00510-M24-...	-13,294.25
Check	08/21/2024	15455	Fisher Scientific Co. LLC	Acct # 212441-001 Inv # 4367560	-679.88
Check	08/21/2024	15456	Adapco, Inc	Inv # 138197	-51,520.00
Liability Check	08/23/2024	15457	FMIT	FH0273- August 2024 contributions/Sept...	-51,441.70
Check	08/28/2024	15458	Cleaning By Mina, LLC	Inv # 75	-1,003.10
Check	08/28/2024	15459	Comcast	Acct # 8535115060598219	-163.80
Check	08/28/2024	15460	Ecological Associates, Inc.	Inv # 16085	-3,703.50
Check	08/28/2024	15461	KYOCERA Document Solutions Southeast, LLC	Inv # 55V1394214	-778.39
Check	08/28/2024	15462	SHI International Corp.	Inv # B18734504	-168.00
Check	08/28/2024	15463	Staples Advantage	Acct # ATL1067547 Inv # 6009517970	-26.50
Check	08/28/2024	15464	Sub-Zero Ice Services, Inc	Inv # 163595, Inv # 164069, Inv # 168062	-1,123.20
Check	08/28/2024	15465	FPL	Acct # 90168-13504 Statement dates 5/...	-11,081.93
Total 1050 Seacoast Oper-4941 & 9831					-418,143.82
1060 Seacoast State Funds-5161					
Total 1060 Seacoast State Funds-5161					
TOTAL					-418,143.82

IRI
Custom Transaction Detail Report
August 2024

Type	Date	Num	Name	Memo	Account	Amount
Liability Check	08/01/2024	EFT	Child Support		1050 Seacoast Oper-4941 & 9831	-484.38
Liability Check	08/01/2024	EFT	Child Support		2006 Payroll Liabilities	484.38
Liability Check	08/02/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	1050 Seacoast Oper-4941 & 9831	-22,274.78
Liability Check	08/02/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	8,303.00
Liability Check	08/02/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1,324.09
Liability Check	08/02/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1,324.09
Liability Check	08/02/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	5,661.80
Liability Check	08/02/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	5,661.80
Liability Check	08/02/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	-2,458.34
Liability Check	08/02/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	2,458.34
Liability Check	08/02/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	-870.00
Liability Check	08/02/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	870.00
Deposit	08/05/2024		Deposit		1050 Seacoast Oper-4941 & 9831	46.99
Deposit	08/05/2024	3056	Avril, Johanna M	Reimburse District for Farewell cake for LGR	48.1 Promo/Educational Activ	-46.99
Check	08/07/2024	15428	Cintas Corporation No. 2	Payer # 14087358, Inv #s4193848531,4194547252,4195293780,4195984039,4196701456,4197420730,419809...	1050 Seacoast Oper-4941 & 9831	-4,113.91
Check	08/07/2024	15428	Cintas Corporation No. 2	Payer # 14087358 Inv # 4193848531 05/28/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	331.83
Check	08/07/2024	15428	Cintas Corporation No. 2	Inv # 4194547252 06/03/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	333.34
Check	08/07/2024	15428	Cintas Corporation No. 2	Inv # 4195293780 06/10/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	332.63
Check	08/07/2024	15428	Cintas Corporation No. 2	Inv # 4195984039 06/17/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	333.84
Check	08/07/2024	15428	Cintas Corporation No. 2	Inv # 4196701456 06/24/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	332.25
Check	08/07/2024	15428	Cintas Corporation No. 2	Inv # 4197420730 07/01/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	490.38
Check	08/07/2024	15428	Cintas Corporation No. 2	Inv # 4198099222 07/08/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	489.56
Check	08/07/2024	15428	Cintas Corporation No. 2	Inv # 4198846778 07/15/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	489.39
Check	08/07/2024	15428	Cintas Corporation No. 2	Inv # 4199530518 07/22/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	490.79
Check	08/07/2024	15428	Cintas Corporation No. 2	Inv # 4200246498 07/29/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	489.90
Check	08/07/2024	15429	Palmdale Oil Company LLC	Acct # 32491465 Inv # 2266830	1050 Seacoast Oper-4941 & 9831	-949.38
Check	08/07/2024	15429	Palmdale Oil Company LLC	Acct # 32491465 Inv # 2266830 Rec 90 gas 228.9 gallons	52.1.2 Gas & Diesel	949.38
Check	08/07/2024	15430	David Heating & Air Conditioning	Inv # 4624	1050 Seacoast Oper-4941 & 9831	-662.00
Check	08/07/2024	15430	David Heating & Air Conditioning	Inv # 4624 Maintenance on 3 Admin a/c units - 1 BARD DryChem, replace UV bulbs in 3 Admin a/c units	46.1.1 Buildings-Other	662.00
Check	08/07/2024	15431	First-Citizens Bank & Trust Co	Customer # 2000350988 Inv # 45257260	1050 Seacoast Oper-4941 & 9831	-199.23
Check	08/07/2024	15431	First-Citizens Bank & Trust Co	Customer # 2000350988 Inv # 45257260 Jul 2024 Monthly copier/printer lease pymt	44.1.2 Misc Rentals/Leases	199.23
Check	08/07/2024	15432	SHI International Corp.	Inv # B18643061	1050 Seacoast Oper-4941 & 9831	-136.00
Check	08/07/2024	15432	SHI International Corp.	Inv # B18643061 2 Back-ups ES 6 outlet 425VA 120V	51.3 Computer Hardware	136.00
Check	08/07/2024	15433	Sub-Zero Ice Services, Inc	Inv # 166084	1050 Seacoast Oper-4941 & 9831	-312.00
Check	08/07/2024	15433	Sub-Zero Ice Services, Inc	Inv # 166084 Dry ice pellets for traps - 250 lbs	52.4.5 Supl Arbovirus (CDC light traps, cloths for collection cups)	312.00
Check	08/07/2024	15434	Staples Advantage	Acct # ATL1067547 Inv # 6007823389	1050 Seacoast Oper-4941 & 9831	-30.04
Check	08/07/2024	15434	Staples Advantage	Acct # ATL1067547 Inv # 6007823389 Hi-liters, Post-it notes, black pens	51.1 Office Supplies (Include AT&T advertising)	30.04
Check	08/07/2024	15435	Waste Management Inc. of Florida	Customer # 9-18548-52001 Inv # 1356183-4835-7, Customer # 13-91132-63000 Inv #1356489-4835-8	1050 Seacoast Oper-4941 & 9831	-222.87

IRMCD
Custom Transaction Detail Report
August 2024

Check	08/07/2024	15435	Waste Management Inc. of Florida	Customer # 9-18548-52001 Inv # 1356183-4835-7 Dumpster Weekly Jul 2024	43.1 Utility Services	141.70
Check	08/07/2024	15435	Waste Management Inc. of Florida	Customer # 13-91132-63000 Inv #1356489-4835-8 Recycle Weekly Jul 2024	43.1 Utility Services	81.17
Check	08/07/2024	15436	Board of County Commissioners	Inv # 07/31/2024	1050 Seacoast Oper-4941 & 9831	-9,641.87
Check	08/07/2024	15436	Board of County Commissioners	Inv # 07/31/2024 Fuel charges for Jun 2024 Unleaded \$2.92/gal Diesel \$3.20/gal	52.1.2 Gas & Diesel	9,641.87
Check	08/07/2024	15437	Cole Auto Supply	Acct # 1642 Closing Date 7/31/2024	1050 Seacoast Oper-4941 & 9831	-885.48
Check	08/07/2024	15437	Cole Auto Supply	Acct # 1642 Closing Date 7/31/2024 brake line, oil filters, license plate lenses, battery for L...	46.6.1 Truck/Auto/ATV-IRMCD	342.46
Check	08/07/2024	15437	Cole Auto Supply	B70 belts for Hole in Wall pump	46.6.2 Pumps-IRMCD	86.37
Check	08/07/2024	15437	Cole Auto Supply	oil filters, water filter, fuel filter, plugs and battery for SeaArk # 2	46.6.3 Heavy Eqpt/Boats-IRMCD	166.57
Check	08/07/2024	15437	Cole Auto Supply	DEF, red antifreeze, antiseize, 10w30 oil, 10w40 oil	52.1.1 Oil & Lubricants	290.08
Check	08/07/2024	15438	Summer Agro Services, LLC	Inv # 00479-M24-APL, Inv # 00486-M24-APL, Inv # 00476-M24-APL	1050 Seacoast Oper-4941 & 9831	-20,499.55
Check	08/07/2024	15438	Summer Agro Services, LLC	Inv # 00479-M24-APL Aerial Larviciding 111 acres (Water Tower Draw Down - Land Trust)	30.4.5/Contract Serv.-Aircraft	3,859.10
Check	08/07/2024	15438	Summer Agro Services, LLC	Inv # 00486-M24-APL Aerial Larviciding 246 acres	30.4.5/Contract Serv.-Aircraft	5,672.15
Check	08/07/2024	15438	Summer Agro Services, LLC	Inv # 00476-M24-APL Aerial Larviciding 640 acres	30.4.5/Contract Serv.-Aircraft	10,968.30
Liability Check	08/13/2024		QuickBooks Payroll Service	Created by Payroll Service on 08/12/2024	1050 Seacoast Oper-4941 & 9831	-66,406.82
Liability Check	08/13/2024		QuickBooks Payroll Service	Created by Payroll Service on 08/12/2024	2111 Direct Deposit Liabilities	66,406.82
Check	08/14/2024	15439	Consolidated Electrical Distributors, Inc	Inv # 9070-1115119	1050 Seacoast Oper-4941 & 9831	-78.68
Check	08/14/2024	15439	Consolidated Electrical Distributors, Inc	Inv # 9070-1115119 (2) Thermal unit relays for Golf Course pump)	46.6.2 Pumps-IRMCD	78.68
Check	08/14/2024	15440	Charlie's Towing	Inv # 114395	1050 Seacoast Oper-4941 & 9831	-100.00
Check	08/14/2024	15440	Charlie's Towing	Inv # 114395 Tow 2007 Ford F150 from CL's accident site @ 65th St & Old Dixie to IRMC on 6/27/2023	46.2 Truck/Auto/ATV-Other	100.00
Check	08/14/2024	15441	Ecological Associates, Inc.	Inv # 15951	1050 Seacoast Oper-4941 & 9831	-3,703.50
Check	08/14/2024	15441	Ecological Associates, Inc.	Inv # 15951 Wet Season Sampling (37 stations x 6 events) - Year One, Event 9 - Jul 2024	30.4 Other Prof/Gov Fees/Permit	3,703.50
Check	08/14/2024	15442	Jordan Power Equipment Corp.	Inv # 152416	1050 Seacoast Oper-4941 & 9831	-88.98
Check	08/14/2024	15442	Jordan Power Equipment Corp.	Inv # 152416 Trimmer head and trimmer line	46.6.4 Mowers/Other Rprs-IRMCD	88.98
Check	08/14/2024	15443	McMaster-Carr Supply Co	Inv # 31375054	1050 Seacoast Oper-4941 & 9831	-137.48
Check	08/14/2024	15443	McMaster-Carr Supply Co	Inv # 31375054 (2) 10pks stainless steel flathead screws	46.0.20 Maint by IRMCD	25.24
Check	08/14/2024	15443	McMaster-Carr Supply Co	Smooth-finish highspeed steel countersink bits	52.5 Tools & Small Implements (Cost of less than \$1000 and expected life of 1 year or more Incl...	112.24
Check	08/14/2024	15444	Sub-Zero Ice Services, Inc	Inv # 166733	1050 Seacoast Oper-4941 & 9831	-312.00
Check	08/14/2024	15444	Sub-Zero Ice Services, Inc	Inv # 166733 Dry ice pellets for traps - 250 lbs	52.4.5 Supl Arbovirus (CDC light traps, cloths for collection cups)	312.00
Check	08/14/2024	15445	Staples Advantage	Acct # ATL1067547 Inv # 6008648739, Inv # 6008648740	1050 Seacoast Oper-4941 & 9831	-57.81
Check	08/14/2024	15445	Staples Advantage	Acct # ATL1067547 Inv # 6008648739 Legal size file folders for FY 24-25 A/P	51.1 Office Supplies (Include AT&T advertising)	29.78
Check	08/14/2024	15445	Staples Advantage	Acct # ATL1067547 Inv # 6008648740 Manila folders for FY 24-25 State Reports, Sharpie fine mar...	51.1 Office Supplies (Include AT&T advertising)	28.03
Liability Check	08/16/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	1050 Seacoast Oper-4941 & 9831	-21,422.82
Liability Check	08/16/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	7,920.00
Liability Check	08/16/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1,279.72
Liability Check	08/16/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1,279.72
Liability Check	08/16/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	5,471.69

IR
Custom Transaction Detail Report
August 2024

Liability Check	08/16/2024 EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	5,471.69
Liability Check	08/16/2024 EFT	Child Support		1050 Seacoast Oper-4941 & 9831	-484.38
Liability Check	08/16/2024 EFT	Child Support		2006 Payroll Liabilities	484.38
Liability Check	08/16/2024 EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	-2,158.34
Liability Check	08/16/2024 EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	2,158.34
Liability Check	08/16/2024 EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	-870.00
Liability Check	08/16/2024 EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	870.00
Check	08/21/2024 15446	AT&T Mobility	Acct # 823540712 Invoice # 823540712X08122024	1050 Seacoast Oper-4941 & 9831	-980.46
Check	08/21/2024 15446	AT&T Mobility	Acct # 823540712 Invoice # 823540712X08122024 Cellular service	41.1 Communication Services	980.46
Check	08/21/2024 15447	Cintas Corporation No. 2	Payer # 14087358 Inv # 4201668358, Inv # 4200945630, Inv # 4202399072	1050 Seacoast Oper-4941 & 9831	-1,568.65
Check	08/21/2024 15447	Cintas Corporation No. 2	Payer # 14087358 Inv # 4201668358 08/12/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	524.78
Check	08/21/2024 15447	Cintas Corporation No. 2	Inv # 4200945630 08/05/2024 Uniform Services	30.4.2 Other Prof Svc/Uniforms	519.09
Check	08/21/2024 15448	David Heating & Air Conditioning	Inv # 4639	1050 Seacoast Oper-4941 & 9831	-80.00
Check	08/21/2024 15448	David Heating & Air Conditioning	Inv # 4639 Filter back - lay in grill, 20x20x1 filter	46.1.1 Buildings-Other	80.00
Check	08/21/2024 15449	FedEx	Inv # 8-573-88119, Inv # 8-580-78786, Inv # 8-588-90530, Inv # 8-595-86206	1050 Seacoast Oper-4941 & 9831	-40.06
Check	08/21/2024 15449	FedEx	Inv # 8-573-88119 Shipping Arbo samples	52.4.5 Supl Arbovirus (CDC light traps, cloths for collection cups)	9.21
Check	08/21/2024 15449	FedEx	Inv # 8-580-78786 Shipping Arbo samples	52.4.5 Supl Arbovirus (CDC light traps, cloths for collection cups)	9.21
Check	08/21/2024 15449	FedEx	Inv # 8-588-90530 Shipping Arbo samples	52.4.5 Supl Arbovirus (CDC light traps, cloths for collection cups)	12.43
Check	08/21/2024 15450	Indian River County Utilities	Cust # 0012218-062300 Bill # 12346744	1050 Seacoast Oper-4941 & 9831	-63.83
Check	08/21/2024 15450	Indian River County Utilities	Cust # 0012218-062300 Bill # 12346744 Water Service 7/3/2024-8/6/2024	43.1 Utility Services	63.83
Check	08/21/2024 15451	Kelly Tractor Co	Inv # SV1552620	1050 Seacoast Oper-4941 & 9831	-2,734.82
Check	08/21/2024 15451	Kelly Tractor Co	Inv # SV1552620 For CAT # 1 - trip charge, replaced DEF injector, replaced wire kit, clean emis...	46.4.1 Heavy Eqpt/Boats-Other	2,734.82
Check	08/21/2024 15452	Leading Edge Associates, Inc.	Inv # 3156	1050 Seacoast Oper-4941 & 9831	-2,338.40
Check	08/21/2024 15452	Leading Edge Associates, Inc.	Inv # 3156 Aerial Application & Travel Expenses 66.28 acres	30.4.5/Contract Serv -Aircraft	2,338.40
Check	08/21/2024 15453	Mullinax Ford of Vero Beach	Inv # 153395	1050 Seacoast Oper-4941 & 9831	-74.79
Check	08/21/2024 15453	Mullinax Ford of Vero Beach	Inv # 153395 TPMS sensor for truck 322, a/c relay for truck 264	46.6.1 Truck/Auto/ATV-IRMCD	74.79
Check	08/21/2024 15454	Summer Agro Services, LLC	Inv # 00509-M24-APL, Inv # 00510-M24-APL	1050 Seacoast Oper-4941 & 9831	-13,294.25
Check	08/21/2024 15454	Summer Agro Services, LLC	Inv # 00509-M24-APL Aerial Larviciding 587 acres	30.4.5/Contract Serv -Aircraft	10,246.00
Check	08/21/2024 15454	Summer Agro Services, LLC	Inv # 00510-M24-APL Aerial Larviciding 226 acres	30.4.5/Contract Serv -Aircraft	3,048.25
Check	08/21/2024 15455	Fisher Scientific Co. LLC	Acct # 212441-001 Inv # 4367560	1050 Seacoast Oper-4941 & 9831	-679.88
Check	08/21/2024 15455	Fisher Scientific Co. LLC	Acct # 212441-001 Inv # 4367560 3.5ML 13x75 100/pkvacutainer blood collection tubes	52.4.5 Supl Arbovirus (CDC light traps, cloths for collection cups)	679.88
Check	08/21/2024 15447	Cintas Corporation No. 2	Inv # 4202399072 08/19/2024	30.4.2 Other Prof Svc/Uniforms	524.78
Check	08/21/2024 15449	FedEx	Inv # 8-595-86206 Shipping Arbo samples	52.4.5 Supl Arbovirus (CDC light traps, cloths for collection cups)	9.21
Check	08/21/2024 15456	Adapco, Inc	Inv # 138197	1050 Seacoast Oper-4941 & 9831	-51,520.00
Check	08/21/2024 15456	Adapco, Inc	Inv # 138197 (24) Vectobac GS Supersack 1,200lb bags	52.2.16 Vectobac CG-GS/Bti (Granular larvicide on ground up corncobs typically applied by air bu...	46,368.00

IRMCD
Custom Transaction Detail Report
August 2024

Check	08/21/2024 15456	Adapco, Inc	(80) Vectobac GS 40lb bags	52.2.16 Vectobac CG-GS/Btl (Granular larvicide on ground up comcobs typically applied by air bu...	5,152.00
Liability Check	08/23/2024 EFT	American Fidelity-Products	MCP# 64213 Inv#D753875 August 2024 Premiums	1050 Seacoast Oper-4941 & 9831	-3,036.26
Liability Check	08/23/2024 EFT	American Fidelity-Products	MCP# 64213 Inv#D753875 August 2024 Premiums	2006.21 AFA/ Accident (post-tax	65.26
Liability Check	08/23/2024 EFT	American Fidelity-Products	MCP# 64213 Inv#D753875 August 2024 Premiums	2006.2 AFA/Accident	836.00
Liability Check	08/23/2024 EFT	American Fidelity-Products	MCP# 64213 Inv#D753875 August 2024 Premiums	2006.3 AFA/Cancer (pre-tax)	384.80
Liability Check	08/23/2024 EFT	American Fidelity-Products	MCP# 64213 Inv#D753875 August 2024 Premiums	2006.4 AFA/Cancer (post tax)	176.20
Liability Check	08/23/2024 EFT	American Fidelity-Products	MCP# 64213 Inv#D753875 August 2024 Premiums	2006.83 AFA/Critical Care(post)	67.24
Liability Check	08/23/2024 EFT	American Fidelity-Products	MCP# 64213 Inv#D753875 August 2024 Premiums	2006.5 AFA/Disability	1,298.20
Liability Check	08/23/2024 EFT	American Fidelity-Products	MCP# 64213 Inv#D753875 August 2024 Premiums	2006.6 AFA/Life Insurance	208.56
Liability Check	08/23/2024 EFT	American Fidelity Assurance Company	MCP#64213 Inv#2316440A August 2024 Premiums	1050 Seacoast Oper-4941 & 9831	-1,349.91
Liability Check	08/23/2024 EFT	American Fidelity Assurance Company	MCP#64213 Inv#2316440A August 2024 Premiums	2006.1 AFA/Medical Care FSA	1,349.91
Liability Check	08/23/2024 EFT	Texas Life Insurance Company	SM0A9H	1050 Seacoast Oper-4941 & 9831	-426.04
Liability Check	08/23/2024 EFT	Texas Life Insurance Company	SM0A9H	2006.7 Texas Life	426.04
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	1050 Seacoast Oper-4941 & 9831	-51,441.70
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.81 Emp. Dental Prem Cont (Employee Dental Coverage Contribution)	74.30
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.81 Emp. Dental Prem Cont (Employee Dental Coverage Contribution)	210.00
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.81 Emp. Dental Prem Cont (Employee Dental Coverage Contribution)	445.80
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.81 Emp. Dental Prem Cont (Employee Dental Coverage Contribution)	457.92
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.81 Emp. Dental Prem Cont (Employee Dental Coverage Contribution)	209.70
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	139.42
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	342.10
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	214.26
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	271.52
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	1,084.48
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	1,026.30
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	328.04
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	906.23

IR
Custom Transaction Detail Report
August 2024

Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	1,312.16
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.8 Emp. Health Prem Contrib (Employee Health Care Premium Contribution)	188.62
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	22.03
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	50.84
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	55.35
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	110.20
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	2006.82 Emp Vision Prem Contr (Employee Vision Coverage Contribution)	36.30
Check	08/23/2024 EFT	Principal Financial Group	Acct#1037999-10001 September 2024 Premiums	1050 Seacoast Oper-4941 & 9831	-930.40
Check	08/23/2024 EFT	Principal Financial Group	Acct#1037999-10001 September 2024 Premiums	20.3 Life/Health Insurance	930.40
Liability Check	08/23/2024 15457	FMIT	FH0273- August 2024 contributions/September 2024 premiums	20.3 Life/Health Insurance	43,956.13
Liability Check	08/27/2024	QuickBooks Payroll Service	Created by Payroll Service on 08/26/2024	1050 Seacoast Oper-4941 & 9831	-70,167.54
Liability Check	08/27/2024	QuickBooks Payroll Service	Created by Payroll Service on 08/26/2024	2111 Direct Deposit Liabilities	70,167.54
Liability Check	08/28/2024	QuickBooks Payroll Service	Created by Payroll Service on 08/26/2024	1050 Seacoast Oper-4941 & 9831	-9,815.07
Liability Check	08/28/2024	QuickBooks Payroll Service	Created by Payroll Service on 08/26/2024	2111 Direct Deposit Liabilities	9,815.07
Check	08/28/2024 15458	Cleaning By Mina, LLC	Inv # 75	1050 Seacoast Oper-4941 & 9831	-1,003.10
Check	08/28/2024 15458	Cleaning By Mina, LLC	Inv # 75 Sep 2024 Maintenance cleaning	30.4.1 Other Prof Svc/Janitor	1,003.10
Check	08/28/2024 15459	Comcast	Acct # 8535115060598219	1050 Seacoast Oper-4941 & 9831	-163.80
Check	08/28/2024 15459	Comcast	Acct # 8535115060598219 Internet services 08/27/2024-09/26/2024	41.1 Communication Services	163.80
Check	08/28/2024 15460	Ecological Associates, Inc.	Inv # 16085	1050 Seacoast Oper-4941 & 9831	-3,703.50
Check	08/28/2024 15460	Ecological Associates, Inc.	Inv # 16085 Wet Season Sampling (37 stations x 6 events) - Year One, Event 10 - Aug 2024	30.4 Other Prof/Gov Fees/Permit	3,703.50
Check	08/28/2024 15461	KYOCERA Document Solutions Southeast,LLC	Inv # 55V1394214	1050 Seacoast Oper-4941 & 9831	-778.39
Check	08/28/2024 15461	KYOCERA Document Solutions Southeast,LLC	Inv # 55V1394214 08/15/2024-11/14/2024 billing period	44.1.2 Misc Rentals/Leases	778.39
Check	08/28/2024 15462	SHI International Corp.	Inv # B18734504	1050 Seacoast Oper-4941 & 9831	-168.00
Check	08/28/2024 15462	SHI International Corp.	Inv # B18734504 (2) Back-ups ES 6 outlet 425VA 120V & (2) Logitech wireless mouse M310	51.3 Computer Hardware	168.00
Check	08/28/2024 15463	Staples Advantage	Acct # ATL1067547 Inv # 6009517970	1050 Seacoast Oper-4941 & 9831	-26.50
Check	08/28/2024 15463	Staples Advantage	Acct # ATL1067547 Inv # 6009517970 1" 3 ring binders, Post-its, dry erase markers, phone messag...	51.1 Office Supplies (Include AT&T advertising)	26.50
Check	08/28/2024 15464	Sub-Zero Ice Services, Inc	Inv # 163595, Inv # 164069, Inv # 168062	1050 Seacoast Oper-4941 & 9831	-1,123.20
Check	08/28/2024 15464	Sub-Zero Ice Services, Inc	Inv # 163595 Dry ice pellets for traps - 250 lbs - reissue payment for check lost in the mail - ...	52.4.5 Supl Arbovirus (CDC light traps, cloths for collection cups)	312.00
Check	08/28/2024 15464	Sub-Zero Ice Services, Inc	Inv # 164069 Dry ice pellets for traps - 250 lbs - reissue payment for check lost in the mail - ...	52.4.5 Supl Arbovirus (CDC light traps, cloths for collection cups)	312.00
Check	08/28/2024 15464	Sub-Zero Ice Services, Inc	Inv # 168062 Dry ice pellets for traps - 400 lbs	52.4.5 Supl Arbovirus (CDC light traps, cloths for collection cups)	499.20
Check	08/28/2024 15465	FPL	Acct # 90168-13504 Statement dates 5/20/2024, 6/18/2024, 7/19/2024, 8/19/2024	1050 Seacoast Oper-4941 & 9831	-11,081.93
Check	08/28/2024 15465	FPL	Acct # 90168-13504 5/20/2024 Shop/Office	43.1 Utility Services	1,142.53

IRMCD
Custom Transaction Detail Report
August 2024

Check	08/28/2024	15465	FPL	5/20/2024 Electric Pumps	52.1.3 Electric Pumps (Electric bills for pumps)	319.06
Check	08/28/2024	15465	FPL	6/18/2024 Shop/Office	43.1 Utility Services	1,516.82
Check	08/28/2024	15465	FPL	6/18/2024 Electric Pumps	52.1.3 Electric Pumps (Electric bills for pumps)	2,382.03
Check	08/28/2024	15465	FPL	7/19/2024 Shop/Office	43.1 Utility Services	1,587.45
Check	08/28/2024	15465	FPL	7/19/2024 Electric Pumps	52.1.3 Electric Pumps (Electric bills for pumps)	876.55
Check	08/28/2024	15465	FPL	8/19/2024 Shop/Office	43.1 Utility Services	1,639.37
Check	08/28/2024	15465	FPL	8/19/2024 Electric Pumps	52.1.3 Electric Pumps (Electric bills for pumps)	1,618.12
Liability Check	08/30/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	1050 Seacoast Oper-4941 & 9831	-27,103.98
Liability Check	08/30/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	10,995.00
Liability Check	08/30/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1,526.63
Liability Check	08/30/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	1,526.63
Liability Check	08/30/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	6,527.86
Liability Check	08/30/2024	EFT	IRMCD-FICA,SS,Med	59-6001309	2006 Payroll Liabilities	6,527.86
Liability Check	08/30/2024	EFT	Child Support		1050 Seacoast Oper-4941 & 9831	-484.38
Liability Check	08/30/2024	EFT	Child Support		2006 Payroll Liabilities	484.38
Liability Check	08/30/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	-2,158.34
Liability Check	08/30/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	2,158.34
Liability Check	08/30/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	1050 Seacoast Oper-4941 & 9831	-870.00
Liability Check	08/30/2024	EFT	Nationwide Retirement Solutions, Inc.	0025223001	2006 Payroll Liabilities	870.00



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

MOSQUITO CONTROL MONTHLY REPORT - LOCAL FUNDS

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

WILTON SIMPSON
COMMISSIONER

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

COUNTY/ DISTRICT Indian River Mosquito Control

FISCAL YEAR: 2023-24

MONTH: August

LOCAL FUNDS RECEIPTS AND BALANCES

ACCT NO	DESCRIPTION	Budgeted Receipts	Monthly Receipts	Receipts Year to Date	Balance to Be Collected
311	Ad Valorem (Current/Delinquent)	\$ 6,041,415.00	\$ 1,106.60	\$ 6,195,130.26	\$ (153,715.26)
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ 10,000.00	\$ -	\$ 191,875.84	\$ (181,875.84)
361	Interest Earnings	\$ 25,000.00	\$ -	\$ 51,113.42	\$ (26,113.42)
364	Equipment and/or Other Sales	\$ -	\$ -	\$ -	\$ -
369	Misc./Refunds (prior yr expenditures)	\$ 6,000.00	\$ -	\$ 9,655.00	\$ (3,655.00)
380	Other Sources	\$ -	\$ -	\$ 10,007.39	\$ (10,007.39)
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 6,082,415.00	\$ 1,106.60	\$ 6,457,781.91	\$ (375,366.91)
BEGINNING FUND BALANCE		\$ 3,903,323.48	\$ -	\$ -	\$ 3,903,323.48
Total Receipts & Balance		\$ 9,985,738.48	\$ 1,106.60	\$ 6,457,781.91	\$ 3,527,956.57

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	\$ 2,482,908.70	\$ 294,890.74	\$ 2,066,119.46	\$ 416,789.24
20	Personal Service Benefits	\$ 1,286,508.71	\$ 66,606.91	\$ 976,411.24	\$ 310,097.47
30	Operating Expense	\$ 1,016,589.00	\$ 50,246.98	\$ 656,886.54	\$ 359,702.46
40	Travel & Per Diem	\$ 45,356.23	\$ -	\$ 36,735.09	\$ 8,621.14
41	Communication Services	\$ 39,000.00	\$ 1,144.26	\$ 20,164.23	\$ 18,835.77
42	Freight Services	\$ 1,500.00	\$ -	\$ 599.14	\$ 900.86
43	Utility Service	\$ 25,000.00	\$ 6,172.87	\$ 15,644.72	\$ 9,355.28
44	Rentals & Leases	\$ 27,669.00	\$ 977.62	\$ 16,645.74	\$ 11,023.26
45	Insurance	\$ 122,998.32	\$ -	\$ 105,447.62	\$ 17,550.70
46	Repairs & Maintenance	\$ 406,920.00	\$ 4,439.91	\$ 318,547.00	\$ 88,373.00
47	Printing and Binding	\$ 2,000.00	\$ -	\$ 545.91	\$ 1,454.09
48	Promotional Activities	\$ 8,000.00	\$ (46.99)	\$ 4,735.59	\$ 3,264.41
49	Other Charges	\$ 4,000.00	\$ -	\$ 1,854.40	\$ 2,145.60
51	Office Supplies	\$ 146,320.80	\$ 418.35	\$ 122,662.38	\$ 23,658.42
52.1	Gasoline/Oil/Lube	\$ 91,000.00	\$ 16,077.09	\$ 67,412.91	\$ 23,587.09
52.2	Chemicals	\$ 1,295,668.94	\$ 51,520.00	\$ 636,372.00	\$ 659,296.94
52.3	Protective Clothing	\$ 4,876.00	\$ -	\$ 2,368.31	\$ 2,507.69
52.4	Misc. Supplies	\$ 71,205.78	\$ 1,843.14	\$ 46,485.97	\$ 24,719.81
52.5	Tools & Implements	\$ 5,500.00	\$ 112.24	\$ 1,965.12	\$ 3,534.88
54	Publications & Dues	\$ 19,968.00	\$ -	\$ 18,756.01	\$ 1,211.99
55	Training	\$ 22,847.00	\$ -	\$ 10,933.12	\$ 11,913.88
60	Capital Outlay	\$ 544,549.47	\$ -	\$ 510,924.14	\$ 33,625.33
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 455,525.00	\$ -	\$ -	\$ 455,525.00
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET AND CHARGES		\$ 8,125,910.95	\$ 494,403.12	\$ 5,638,216.64	\$ 2,487,694.31
0.001	Reserves - Future Capital Outlay	\$ 1,204,090.31	\$ -	\$ -	\$ 1,204,090.31
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ 583,211.00	\$ -	\$ -	\$ 583,211.00
0.004	Reserves - Sick and Annual Leave	\$ 72,526.22	\$ -	\$ -	\$ 72,526.22
TOTAL RESERVES ENDING BALANCE		\$ 1,859,827.53	\$ -	\$ -	\$ 1,859,827.53
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 9,985,738.48	\$ 494,403.12	\$ 5,638,216.64	\$ 4,347,521.84
ENDING FUND BALANCE		\$ -	\$ (493,296.52)	\$ 819,565.27	\$ (819,565.27)

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

Wilton Simpson 9/3/2024



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: 2023-2024

MONTH: August

STATE FUNDS RECEIPTS AND BALANCES

ACCT NO	DESCRIPTION	Budgeted Receipts	Monthly Receipts	Receipts Year to Date	Balance to Be Collected
311	Ad Valorem (Current/Delinquent)	\$ -	\$ -	\$ -	\$ -
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ -	\$ -	\$ -	\$ -
361	Interest Earnings	\$ 15.00	\$ -	\$ 1.67	\$ 13.33
364	Equipment and/or Other Sales	\$ 5,000.00	\$ 2,877.00	\$ 4,956.40	\$ 43.60
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ -	\$ -	\$ -
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 5,015.00	\$ 2,877.00	\$ 4,958.07	\$ 56.93
BEGINNING FUND BALANCE		\$ 500.00	\$ -	\$ -	\$ 500.00
Total Receipts & Balance		\$ 5,515.00	\$ 2,877.00	\$ 4,958.07	\$ 556.93

STATE FUNDS EXPENDITURES AND BALANCES

ACCT NO	Uniform Accounting System Transaction Code	Budgeted Expenditures	Monthly Expenditures	Expenditures Year to Date	Balance to Be Expended
10	Personal Services	\$ -	\$ -	\$ -	\$ -
20	Personal Service Benefits	\$ -	\$ -	\$ -	\$ -
30	Operating Expense	\$ -	\$ -	\$ -	\$ -
40	Travel & Per Diem	\$ -	\$ -	\$ -	\$ -
41	Communication Services	\$ -	\$ -	\$ -	\$ -
42	Freight Services	\$ -	\$ -	\$ -	\$ -
43	Utility Service	\$ -	\$ -	\$ -	\$ -
44	Rentals & Leases	\$ -	\$ -	\$ -	\$ -
45	Insurance	\$ -	\$ -	\$ -	\$ -
46	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
47	Printing and Binding	\$ -	\$ -	\$ -	\$ -
48	Promotional Activities	\$ -	\$ -	\$ -	\$ -
49	Other Charges	\$ -	\$ -	\$ -	\$ -
51	Office Supplies	\$ -	\$ -	\$ -	\$ -
52.1	Gasoline/Oil/Lube	\$ -	\$ -	\$ -	\$ -
52.2	Chemicals	\$ 5,515.00	\$ -	\$ -	\$ 5,515.00
52.3	Protective Clothing	\$ -	\$ -	\$ -	\$ -
52.4	Misc. Supplies	\$ -	\$ -	\$ -	\$ -
52.5	Tools & Implements	\$ -	\$ -	\$ -	\$ -
54	Publications & Dues	\$ -	\$ -	\$ -	\$ -
55	Training	\$ -	\$ -	\$ -	\$ -
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ -	\$ -	\$ -	\$ -
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET AND CHARGES		\$ 5,515.00	\$ -	\$ -	\$ 5,515.00
0.001	Reserves - Future Capital Outlay	\$ -	\$ -	\$ -	\$ -
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ -	\$ -	\$ -	\$ -
0.004	Reserves - Sick and Annual Leave	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES ENDING BALANCE		\$ -	\$ -	\$ -	\$ -
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 5,515.00	\$ -	\$ -	\$ 5,515.00
ENDING FUND BALANCE		\$ -	\$ 2,877.00	\$ 4,958.07	\$ (4,958.07)

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

Signature

9/3/2024

MASTERCARD 07/24 STATEMENT

1315 Sunpass		52.3 Protective Clothing	
\$0.00		\$159.98	Men's work safety boots
		\$37.98	20 asst. cooling towels w/carry cases
	30.0 Professional Services	\$68.99	safety shoes - VR
\$89.97	Background screening DMV report	-\$68.99	return safety shoes - VR
\$89.97		\$197.96	
	30.2.2 Direct Deposit Fees		52.4.3 Supply Research General
\$224.70	Intuit QB Payroll Monthly Per Usage Fee	\$119.95	5 Rest Cloud butterfly cages
\$224.70			
	40.1 Travel/ Per Diem		
\$12.86	Sunpass - truck 354	\$119.95	
			52.4.4 Supply ULV
		\$9.99	2pc oil seals
		\$12.95	20pk CR2450 lithium batteries
\$12.86		\$22.94	
	41.1 Communications		52.4.5 Arbovirus
\$16.85	Earthlink monthly	\$108.29	SAS safety gloves
		\$78.57	(3) 50# medicated chicken feed
\$16.85		\$52.38	(2) 50# medicated chicken feed
	42.1 Postage	\$102.92	electro micro motors and 6v batteries
\$137.50	2 rolls of Forever stamps		
\$137.50			
	46.0.1 Maintenance by Others	\$342.16	
\$160.00	used oil & oil filters pick up		52.4.6 Larvicide
		\$11.98	dogging 5/64" hex key wrenches
\$160.00		\$11.98	
	46.2 Trucks/Auto/ATV-Others		52.5 Tools and Small Implements
\$155.79	window tinting - tk 274	\$39.98	tie downs, 6ph pound pump
-\$10.19	tax credit	\$34.75	1" NPY pipe top & 1 5/32" drill bit
\$145.60			
	46.6.3 Heavy Eqpt/Boats-IRMCD	\$74.73	
\$451.66	impeller, gaskets, screws - SeaArk # 2		54.1 Publications/Dues/Subscriptions/Memberships
\$55.00	marine descaler	\$199.00	Fred Pryor membership - JMA
\$11.69	waterpump impeller for SeaArk # 2		
\$518.35			
	48.1 Outreach		
\$46.99	Farewell cake - District reimbursed by JMA		
\$577.08	300 drawstring backpacks, 500 pencils		
\$267.00	shirts w/logo-KK & JMA, 10 name badges	\$199.00	
\$16.79	1/2" heavy duty hole punch		55.2 Training
\$59.99	10 backpacks for Dodgertown	\$29.95	Real World QB Training
		\$79.95	FAA Test Prep Online UAS - DL
\$967.85		\$112.05	2024 remote pilot test, prep + , Cert Stds, Study guide
	51.1 Office Supplies		
\$7.96	coffee creamer		
\$94.99	Auto renewal - 1 yr Poster Guard		
\$11.98	30pc magnetic lable holders		
\$15.94	magnetic label holders		
\$43.98	3pk USB-C wall chargers, iPhone case - KK	\$221.95	
			30.0 Professional Services
		\$18.00	Education screening - surcharge from University
\$174.85		\$18.00	
	51.2 Computer Software		30.2.2 Direct Deposit Fees
\$300.00	QuickBooks Time per user fee	\$228.00	Intuit QB Payroll Monthly Per Usage Fee
		\$228.00	
\$300.00			Total for MasterCard
			\$4,185.20



FIFTH THIRD BANK

Account Number: XXXX XXXX XXXX 1603

INDIAN RIVER MOSQUITO CTR

Statement Closing Date: 07/29/24

Corporate Account Summary

Previous Balance		\$8,706.12
Payments	-	\$8,706.12
Credits	-	\$79.18
Purchases and Other Charges	+	\$4,264.38
Cash Advances	+	\$0.00
Late Payment Charge	+	\$0.00
Cash Advance Fees	+	\$0.00
Finance Charges	+	\$0.00
New Balance		\$4,185.20
Disputed Amount		\$0.00
Past Due Amount		\$0.00
Credit Limit		\$25,000.00
Available Credit Limit		\$20,814.80
Cash Advance Credit Limit		\$0.00
Available Cash Advance Credit Limit		\$0.00
Statement Closing Date		07/29/24
Days in Billing Cycle		32

Payment Information

New Balance	\$4,185.20
Minimum Payment Due	\$4,185.20
Payment Due Date	08/23/24

QUESTIONS OR TO REPORT LOST/STOLEN CARDS?

Call Customer Service 1-800-375-1747

Please send billing inquiries and correspondence to:

FIFTH THIRD BANK
PO BOX 740523
CINCINNATI, OH 45274-0523

Or email inquires to CommercialSupport@53.com

Corporate Account Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
07/17	07/17	75569264199240717000228	PAYMENT RECEIVED - THANK YOU	-\$8,706.12



IRMCD Policy

P-2024-003
Social Media

Adopted:

Reviewed:

9/10/2024

I. Purpose

To address the fast-changing landscape of the Internet and the way residents communicate and obtain information online, the District uses social media tools to reach a broader audience to further the goals of the organization and the missions of its departments, where appropriate. The District has an overriding interest and expectation in deciding what is posted on its behalf on District-based social media.

This policy establishes guidelines for District employees' use of District social media and personal social media accounts. For the purposes of this Policy, "social media" includes websites and applications that enable users to create, post, convey, or otherwise share information, ideas, messages, text, images, GIFs, pictures, audio, videos, or other content (collectively "Content") which includes without limitation the District website, Facebook, Instagram, Tumblr, X, Flickr, Nextdoor, and YouTube.

II. Acceptable Use

A. District Social Media Accounts

All official District-related communication through District social media should remain professional in nature and should be conducted in accordance with the District's communications policy and the following requirements. Failure to comply with these requirements may be grounds for disciplinary action.

1. Employees shall not post on official District social media unless that employee is authorized to do so by the District Board of Commissioners.
2. Employees shall not use District social media for political purposes, to conduct private commercial transactions, or to engage in private business activities.
3. Employees' use of District social media must comply with the District's Employee Handbook, as may be amended.
4. District social media posts shall follow professional standards for good grammar, spelling, brevity, clarity, and accuracy, and avoid jargon, obscure terminology, or acronyms.
5. The Executive Director, Community Relations Specialist, Aerial Specialist, ULV Specialist, and Director of Finance and Administrative Support are authorized by the District Board of Commissioners to post on the District's social media. Any modifications to the list of authorized personnel must be approved by the District's Board of Commissioners.
6. Employees are on notice that photographs or videos taken by District employees during District activities may be posted on District social media and made available to the public.
7. Employees shall not use the District logo, seal, trademark, or other symbol representing the District without the written consent of the Executive Director.

8. The District reserves the right, at its discretion, to monitor employees' social media use on District equipment to ensure that District equipment is being used in compliance with the law and with this and other District policies.

B. Personal Social Media Accounts

The District acknowledges that District employees may have their own personal social media accounts. The following requirements apply to employees' use of personal social media accounts:

1. Employees shall not access or post to their personal social media accounts using District equipment.
2. If an employee identifies themselves as a District employee on their personal social media account, the employee must issue a disclaimer similar to the following. "The postings on this site are my own and don't reflect or represent the opinions of the District for which I work."
3. District employees shall not use their District e-mail account or password in conjunction with the use of a personal social media account or site.
4. Employees may be subject to disciplinary action if the employee's use of their personal social media negatively impacts the District's reputation or the District's ability to deliver services to the public.
5. District Commissioners shall not respond to a comment or post made by other District Commissioners if the comment or post relates to any matter pending before the Board of Commissioners, or which may foreseeably come before the Board of Commissioners in the future.

II. Approval and Registration

All District social media sites shall be (1) approved by the District's Board of Commissioners; (2) published using approved social networking platforms and tools; and (3) administered by the District contact or their designee.

III. Oversight and Enforcement

Employees representing the District on District social media must high level of ethical conduct and professional decorum. Failure to do so is grounds for revoking the employee's authorization to post to District social media and may be grounds for disciplinary action, up to and including dismissal.

District employees may not publish information on District social media sites that includes:

- Confidential information
- Copyright violations
- Profanity, racist, sexist, or derogatory content or comments
- Partisan political views
- Commercial endorsements or SPAM

IV. Records Retention

District social media sites contain communications sent to or received by the District and its employees, and such communications are therefore public records subject to the Florida Public Records Act, Ch. 119, Florida Statutes (2024). These retention requirements apply regardless of the form of the record (for example, digital text, photos, audio, and video). The District shall preserve records pursuant to a relevant records retention schedule for the required retention period in a format that preserves the integrity of the original record and is easily accessible.

Furthermore, retention of social media records shall fulfill the following requirements:

- Social media records are captured in a continuous, automated fashion throughout the day to minimize a potential loss of data due to deletion and/or changes on the social networking site.
- Social media records are maintained in an authentic format (i.e. ideally the native technical format provided by the social network, such as XML or JSON) along with complete metadata.
- Social media records are archived in a system that preserves the context of communications, including conversation threads and rich media, to ensure completeness and availability of relevant information when records are accessed.
- Social media records are indexed based on specific criteria such as date, content type, and keywords to ensure that records can be quickly located and produced in an appropriate format for distribution (e.g. PDF).
- Each employee who administers District social media has self-service, read-only access to search and produce relevant social media records to fulfill public information and legal discovery requests as needed.

The District utilizes an automated archiving solution to comply with applicable public records law and fulfill the above record retention requirements.

A. Accounts to be Archived

All official District social media accounts. Future accounts may be added at any time.

B. Accounts Not Archived

1. Campaign accounts of those running for office against an incumbent and campaign accounts of incumbents
2. Personal accounts of elected officials, and employees.
3. Public pages and profiles that are followed by official District pages and profiles.

V. External Policy

The following guidelines must be displayed to users on all District social media sites or made available by hyperlink.

A. Moderation of Third-Party Content

This District social media site serves as a limited public forum and all content published is subject to monitoring. User-generated posts will be rejected or removed (if possible) when the content:

- Is off-subject or out of context
- Contains obscenity or material that appeals to the prurient interest
- Contains personal identifying information or sensitive personal information
- Contains offensive terms that target protected classes
- Is threatening, harassing, or discriminatory
- Incites or promotes violence or illegal activities
- Contains information that reasonably could compromise individual or public safety
- Advertises or promotes a commercial product or service, or any entity or individual
- Promotes or endorses political campaigns or candidates

The District does not endorse any content, viewpoint, products, or services linked from its social networking sites and shall not be held liable for any losses caused by reliance on the accuracy, reliability, or timeliness of such information. The District does not warrant the accuracy or reliability of or endorse any products or service providers listed or linked to its site.

B. Facebook's Community of Standards

All comments posted to any District Facebook site are bound by Facebook's Community of Standards, located at <http://www.facebook.com/communitystandards> and the District reserves the right to report any violation of Facebook's Community of Standards to Facebook with the intent of Facebook taking appropriate and reasonable responsive action.

C. YouTube Community Guidelines

When applicable, the District reserves the right to report any violation of the YouTube Community Guidelines, located at <https://www.youtube.com/howyoutubeworks/policies/community-guidelines/> with the intent of YouTube taking appropriate and reasonable responsive action.

D. Questions

Please contact the District's Community Relations Specialist at 772-562-2393 with any questions regarding the Terms of Use.

E. Public Records Law

District social media sites are subject to applicable public records laws. Any content maintained in a social media format related to District business, including communication posted by the District and communication received from citizens, is a public record.

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



MEMORANDUM

Date: September 10, 2024

To: Board of Commissioners

From: Sherry Burroughs, Executive Director

Subject: **Proposed 2025 Meeting Dates**

The following is the proposed schedule for the 2025 Board meeting dates. Once the Board approves the dates, the schedule will be advertised in accordance with §189.417, Fla. Stat. (2011).

Month	Date	Notes
January	14 th	OPEB Meeting & Regular Meeting
February	11 th	
March	11 th	
April	15 th *	
May	13 th	
June	10 th	OPEB Meeting & Regular Meeting
July	8 th	Preliminary Budget for FDACS
August	12 th	
September	9 th	OPEB Meeting & Regular Meeting
October	14 th	
November	11 th	
December	9 th	

*April 8th FMCA Fly-In



MEMORANDUM

Date: September 3, 2024
To: Board of Commissioners
From: Sherry Burroughs, Executive Director
Subject: **FY 2024-2025 Health, Dental & Vision Rates Approval for Section 125 Plan**

The Section 125 premiums for health, dental, and vision rates for fiscal year 2024-2025 are provided below.

UNITED HEALTHCARE PLAN 1	Monthly Rate	UNITED HEALTHCARE PLAN 3	Monthly Rate
<i>District pays 80% of employee premium</i>		<i>District pays 80% of employee premium</i>	
Employee	\$944.98	Employee	\$869.28
Employee + Spouse	\$2,031.68	Employee + Spouse	\$1,868.99
Employee + Children	\$1,748.22	Employee + Children	\$1,608.20
Employee + Family	\$2,834.93	Employee + Family	\$2,607.89
DELTA DENTAL PPO 1500	Monthly Rate	UNITED HEALTHCARE VISION	Monthly Rate
Employee	\$35.00	Employee	\$6.56
Employee + Spouse	\$69.90	Employee + Spouse	\$12.10
Employee + Children	\$74.30	Employee + Children	\$12.30
Employee + Family	\$114.48	Employee + Family	\$22.04

Staff is seeking approval of the FY2024-2025 rates to be effective October 1, 2024.

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

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

**SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT**

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

A. EMPLOYER INFORMATION

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

B. EFFECTIVE DATE

Original effective date of the Plan:	October 1, 2012
If Amendment to existing plan, effective date of amendment:	October 1, 2024

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

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

Length of Service:	First of the month following 60 days.
---------------------------	---------------------------------------

Retiree Wording:	N/A
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Minimum Hours:	All employees with 30 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
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Age:	Minimum age of 0 years.
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D. PLAN YEAR

The current plan year will begin on October 1, 2024 and end on September 30, 2025.

Each subsequent plan year will begin on October 1 and end on September 30.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

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

**Elective Contributions
(Salary Reduction):**

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

100% of compensation per entire plan year.

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

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

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

**American Fidelity Assurance Company : Accident Only Plan, Hospital
GAP & Group Hospital Indemnity | Florida Municipal Insurance Trust/
United Healthcare**
Eligibility Requirements for Participation, if different than Item C.

2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

N/A
Eligibility Requirements for Participation, if different than Item C.

3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

American Fidelity Assurance Company : C-11 and subsequent policies
Eligibility Requirements for Participation, if different than Item C.

4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

**Delta : Dental DPPO - Employee pays 100% | Spectra : Employee pays
100%**
Eligibility Requirements for Participation, if different than Item C.

5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

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

Principal

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

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

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

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

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.
N/A

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

Minimum Coverage - **\$200.00** per Plan Year

Maximum Coverage - **\$3200.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: N/A

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

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

Carryover Maximum: **\$640.00** per Plan Year.

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

Eligibility Requirements for Participation, if different than Item C.

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

HSA Trustee -- N/A

Maximum Contribution – N/A

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

Eligibility Requirements for Participation, if different than Item C.

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

9. Temporary COVID Relief Amendment—The Plan permits the following Changes in accordance with Section XIV of the Plan, and as selected by the Employer.

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of Florida. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted _____.

INDIAN RIVER MOSQUITO CONTROL DISTRICT -
(Name of Employer)

Signed By: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):
N/A

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII
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SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

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

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

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

SECTION II

DEFINITIONS

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

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

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

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

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

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

2.05

Effective Date The effective date of this Plan as shown in Item B of the Adoption Agreement.

2.06

Elective Contribution The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

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

- 2.19 **Insurer** Any insurance company that has issued policy pursuant to the terms of this Plan.
- 2.20 **Key Employee** Any Participant who is a "key employee" as defined in Section 416(i) of the Code.
- 2.21 **Non-Elective Contribution** A contribution amount made available by the Employer for the purchase of benefits elected by the Participant.
- 2.22 **Participant** An Employee who has qualified for Plan participation as provided in Item C of the Adoption Agreement.
- 2.23 **Plan** The Plan referred to in Item A of the Adoption Agreement as may be amended from time to time.
- 2.24 **Plan Year** The Plan Year as specified in Item D of the Adoption Agreement.
- 2.25 **Policy** An insurance policy issued as a part of this Plan.
- 2.26 **Preventative Care** Medical expenses which meet the safe harbor definition of "preventative care" set forth in IRS Notice 2004-23 which includes, but is not limited to, the following: (i) periodic health evaluations, such as annual physicals (and the tests and diagnostic procedures ordered in conjunction with such evaluations); (ii) well-baby and/or well-child care; (iii) immunizations for adults and children; (iv) tobacco cessation and obesity weight-loss programs; and (v) screening devices. However, preventative care does not generally include any service or benefit intended to treat an existing illness, injury or condition.
- 2.27 **Recordkeeper** The person designated by the Employer to perform recordkeeping and other ministerial duties with respect to the Medical Expense Reimbursement Plan and/or the Dependent Care Reimbursement Plan.
- 2.28 **Related Employer** Any employer that is a member of a related group of organizations with the Employer shown in Item A of the Adoption Agreement, and as specified under Code Section 414(b), (c) or (m).

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

- 3.01 **ELIGIBILITY:** Each Employee of the Employer who has met the eligibility requirements of Item C of the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the plans listed in Item F of the Adoption Agreement will be described in the documents governing those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an

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

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

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

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

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

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

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

SECTION IV

CONTRIBUTIONS

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

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

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

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

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

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

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

- in that Participant's status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and
- (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.
- (i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) The Participant is eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.
- (j) Cancellation due to related individuals' enrollment in a Qualified Health Plan. For elections effective on or after January 1, 2023, a participant may cancel an election of family coverage under a group health plan (as that term is defined in Code Section 9832(a)), except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) One or more related individuals are eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or one or more already-covered related individuals seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the related individual or related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day

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

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

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

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

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

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

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

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

SECTION VI

DISABILITY INCOME BENEFIT PLAN

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

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

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

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

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

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

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

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

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

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

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

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

8.04 ELIGIBLE MEDICAL EXPENSES:

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

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

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

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

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

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

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

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

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

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

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

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

9.04 DEFINITIONS:

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

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

SECTION X

HEALTH SAVINGS ACCOUNTS

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

- b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.
- 10.04 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.
- 10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not "employee welfare benefit plans" for purposes of Title I of ERISA.

SECTION XI

AMENDMENT AND TERMINATION

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

SECTION XII

ADMINISTRATION

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

- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
 - b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
 - c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.
- 12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.
- 12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.
- 12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.
- 12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.
- 12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.

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

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

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

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.

- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

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

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

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

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

1. the specific reason or reasons for the denial;
2. reference to the specific Plan provision on which the denial is issued;
3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.

- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

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

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

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

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

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

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

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

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

SECTION XIII

MISCELLANEOUS PROVISIONS

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

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

13.07 CONSTRUCTION:

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

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

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

SECTION XIV

TEMPORARY COVID RELIEF AMENDMENT

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



MEMORANDUM

Date: September 2, 2024

To: Board of Commissioners

From: Sherry Burroughs, Executive Director

Subject: **FY 2024-2025 Budget Consideration**

At the July 9th meeting, the Board voted to set the millage at 0.2400. This is the same millage rate as the current fiscal year and 7.82% greater than the rolled back rate. This millage is expected to generate \$6,673,869 in revenue with a total operating budget of \$8,928,906, which is inclusive of general (local), state and OPEB funds.

Attached are summaries of three budget options for consideration. These options will be presented to Board members at the September 13th Tentative Budget TRIM Hearing. Staff have reviewed the budget and updated projections based on changes since July. All budget options presented in September contain the following changes from the July proposed budget.

Changes to budget position:

- Cash balance forward has been adjusted to \$3,808,187
- Employee health insurance values were adjusted to 6% and premium estimates increased to cover vacant positions at \$26K.
- Legal expenses increased to cover Employment Law/Legal Services Review at \$23K
- Office Supplies increased to cover Board Room chair purchases at \$1K
- Contingency increased to \$252K

Budget Options:

Option 1: Millage rate = 0.2400; Budget = \$8,928,906

Millage is equal to current year (FY2023-2024) but is advertised as a tax increase.

Option includes:

- Employee salary increase of 3% (one step in the pay plan)
- \$1.5M Reserve Fund Balance
- Only option to meet objectives of the strategic plan and adherence to the Reserve Policy, adopted by the Board on July 11, 2023.

Option 2: Millage rate = 0.2300; Budget = \$8,928,906

Millage is 4.2% less than FY2023-2024, 3.32% greater than the rolled back rate and is also advertised as a tax increase.

Option includes:

- Employee salary increase of 3% (one step in the pay plan)
- \$1.3M Reserve Fund Balance

Option 3: Millage rate = 0.2226; Budget = \$8,892,549

This millage is the rolled back rate and is not advertised as a tax increase.

Option includes:

- 2% Cost of Living Adjustment
- \$1.1M Reserve Fund Balance

Indian River Mosquito Control District
Fiscal Year 24-25 Draft Budget

Gross Taxable Value For 22-23	\$	26,497,432,660	
Gross Taxable Value For 24-25	\$	29,271,356,082	10.47% Difference

SOURCE OF REVENUE 2024-2025

AD VALOREM TAXES:

Local Tax Request	\$	7,025,125	0.2400 =Proposed Millage
Less Uncollectible of 5%	\$	351,256	
Net Local Tax Request	\$	6,673,869	

Option 1:
 > 1 Step @ 3%
 > \$1.5M Reserve Fund Balance

Proposed Millage of .2400 is	0.0%	greater than last year's rate of	0.2400
Proposed Millage of .2400 is	7.82%	greater than Rolled Back rate of	0.2226

LINE-ITEM BUDGET SUMMARY

	TOTAL FUNDS		TOTAL FUNDS				OPEB FUND	STATE FUND	GENERAL FUND
	2023-2024		2024-2025				2024-2025	2024-2025	2024-2025
ESTIMATED INCOME		% of budget		\$ Increase	% Increase	% of Budget			
311.000 Ad Valorem Taxes	\$6,041,415	59.4%	\$6,673,869	\$632,454	10.5%	62.1%			\$6,673,869
334.100 State Grant	\$0	0.0%	\$0	\$0				\$0	
337.000 Grants and Donations	\$13,600	0.1%	\$10,400	-\$3,200	-23.5%	0.1%	\$5,400		\$5,000
361.000 Interest	\$28,015	0.3%	\$24,449	-\$3,566	-12.7%	0.2%	\$9,434	\$15	\$15,000
364.00 Eqpt and Other Sales	\$5,000	0.0%	\$5,000	\$0	0.0%	0.0%		\$5,000	\$0
369.000 Misc./Refunds (prior yr expenditures)	\$6,000	0.1%	\$6,000	\$0	0.0%	0.1%	\$0	\$0	\$6,000
380.000 Other Sources	\$0	0.0%	\$0	\$0		0.0%		\$0	\$0
TOTAL SOURCES	\$6,094,030	59.9%	\$6,719,718	\$625,688	10.3%	62.5%	\$14,834	\$5,015	\$6,699,869
Fund Balances/Reserves/Net Assets	\$4,074,875	40.0%	\$4,035,752	-\$39,123	-1.0%	37.5%	\$227,065	\$500	\$3,808,187
Total Revenues, Transfers & Balances	\$10,168,905	99.9%	\$10,755,470	\$586,565	5.8%	100.0%	\$241,899	\$5,515	\$10,508,056
EXPENDITURES									
10-15 PERSONNEL EXPENDITURES	\$2,482,909	24.4%	\$2,625,619	\$142,711	5.7%	24.4%			\$2,625,619
21-25 PERSONNEL BENEFITS	\$1,310,525	12.9%	\$1,414,216	\$103,691	7.9%	13.1%	\$21,257		\$1,392,959
30-34 PROF SERVICES	\$1,019,089	10.0%	\$1,472,073	\$452,984	44.4%	13.7%	\$1,500		\$1,470,573
40-49 RPR/SRVC/TRVL	\$670,659	6.6%	\$705,522	\$34,863	5.2%	6.6%	\$215	\$0	\$705,307
51-55 SUPPLY/MTRL/TRNG	\$270,718	2.7%	\$301,834	\$31,117	11.5%	2.8%		\$0	\$301,834
52.1 GAS/OIL/LUBE	\$91,000	0.9%	\$91,000	\$0	0.0%	0.8%			\$91,000
52.2 CHEM/SUPPLY	\$1,301,184	12.8%	\$1,366,892	\$65,708	5.0%	12.7%		\$5,515	\$1,361,377
62-64 CAPITAL OUTLAY	\$556,549	5.5%	\$727,946	\$171,397	30.8%	6.8%			\$727,946
89 CONTINGENCY	\$455,925	4.5%	\$252,691	-\$203,234	-44.6%	2.3%	\$400	\$0	\$252,291
TOTAL EXPENDITURES	\$8,158,557	80.2%	\$8,957,793	\$799,236	9.8%	83.3%	\$23,372	\$5,515	\$8,928,906
Fund Balances/Net Assets	\$210,521	2.1%	\$218,527	\$8,006	3.8%	2.0%	\$218,527	\$0	
.001 FUTURE CAPITAL OUTLAY	\$1,144,090	11.3%	\$770,257	-\$373,833	-32.7%	7.2%			\$770,257
.003 CASH CARRYOVER	\$583,211	5.7%	\$736,928	\$153,717	6.9%				\$736,928
.004 SICK and ANNUAL LEAVE	\$72,526		\$71,965	-\$561					\$71,965
Fund Balances/Reserves/Net Assets	\$2,010,348	19.8%	\$1,797,677	-\$212,671	-10.6%	16.0%	\$218,527	\$0	\$1,579,150
Total Appropriated Expenditures Transfers, Reserves & Balances	\$10,168,905	100.0%	\$10,755,470	\$586,565	5.8%	100.0%	\$241,899	\$5,515	\$10,508,056

**Indian River Mosquito Control District
Fiscal Year 24-25 Draft Budget**

Gross Taxable Value For 22-23	\$	26,497,432,660	
Gross Taxable Value For 24-25	\$	29,271,356,082	10.47% Difference

SOURCE OF REVENUE 2024-2025

AD VALOREM TAXES:

Local Tax Request	\$	6,732,412	0.2300 =Proposed Millage
Less Uncollectible of 5%	\$	336,621	
Net Local Tax Request	\$	6,395,791	

Option 2:
 > 1 Step @ 3%
 > \$1.3M Reserve Fund Balance

Proposed Millage of .2300 is	-4.2% less than last year's rate of	0.2400
Proposed Millage of .2300 is	3.32% greater than Rolled Back rate of	0.2226

LINE-ITEM BUDGET SUMMARY

	TOTAL FUNDS		TOTAL FUNDS				OPEB FUND	STATE FUND	GENERAL FUND
	2023-2024	% of budget	2024-2025	\$ Increase	% Increase	% of Budget	2024-2025	2024-2025	2024-2025
ESTIMATED INCOME									
311.000 Ad Valorem Taxes	\$6,041,415	59.4%	\$6,395,791	\$354,376	5.9%	61.0%			\$6,395,791
334.100 State Grant	\$0	0.0%	\$0	\$0				\$0	
337.000 Grants and Donations	\$13,600	0.1%	\$10,400	-\$3,200	-23.5%	0.1%	\$5,400		\$5,000
361.000 Interest	\$28,015	0.3%	\$24,449	-\$3,566	-12.7%	0.2%	\$9,434	\$15	\$15,000
364.00 Eqpt and Other Sales	\$5,000	0.0%	\$5,000	\$0	0.0%	0.0%		\$5,000	\$0
369.000 Misc./Refunds (prior yr expenditures)	\$6,000	0.1%	\$6,000	\$0	0.0%	0.1%	\$0	\$0	\$6,000
380.000 Other Sources	\$0	0.0%	\$0	\$0		0.0%		\$0	\$0
TOTAL SOURCES	\$6,094,030	59.9%	\$6,441,640	\$347,610	5.7%	61.5%	\$14,834	\$5,015	\$6,421,791
Fund Balances/Reserves/Net Assets	\$4,074,875	40.0%	\$4,035,752	-\$39,123	-1.0%	38.5%	\$227,065	\$500	\$3,808,187
Total Revenues, Transfers & Balances	\$10,168,905	99.9%	\$10,477,392	\$308,487	3.0%	100.0%	\$241,899	\$5,515	\$10,229,978
EXPENDITURES									
10-15 PERSONNEL EXPENDITURES	\$2,482,909	24.4%	\$2,625,619	\$142,711	5.7%	25.1%			\$2,625,619
21-25 PERSONNEL BENEFITS	\$1,310,525	12.9%	\$1,414,216	\$103,691	7.9%	13.5%	\$21,257		\$1,392,959
30-34 PROF SERVICES	\$1,019,089	10.0%	\$1,472,073	\$452,984	44.4%	14.0%	\$1,500		\$1,470,573
40-49 RPR/SRVC/TRVL	\$670,659	6.6%	\$705,522	\$34,863	5.2%	6.7%	\$215	\$0	\$705,307
51-55 SUPPLY/MTRL/TRNG	\$270,718	2.7%	\$301,834	\$31,117	11.5%	2.9%		\$0	\$301,834
52.1 GAS/OIL/LUBE	\$91,000	0.9%	\$91,000	\$0	0.0%	0.9%			\$91,000
52.2 CHEM/SUPPLY	\$1,301,184	12.8%	\$1,366,892	\$65,708	5.0%	13.0%		\$5,515	\$1,361,377
62-64 CAPITAL OUTLAY	\$556,549	5.5%	\$727,946	\$171,397	30.8%	6.9%			\$727,946
89 CONTINGENCY	\$455,925	4.5%	\$252,691	-\$203,234	-44.6%	2.4%	\$400	\$0	\$252,291
TOTAL EXPENDITURES	\$8,158,557	80.2%	\$8,957,793	\$799,236	9.8%	85.5%	\$23,372	\$5,515	\$8,928,906
Fund Balances/Net Assets	\$210,521	2.1%	\$218,527	\$8,006	3.8%	2.1%	\$218,527	\$0	
.001 FUTURE CAPITAL OUTLAY	\$1,144,090	11.3%	\$770,257	-\$373,833	-32.7%	7.4%			\$770,257
.003 CASH CARRYOVER	\$583,211	5.7%	\$458,850	-\$124,361	4.4%				\$458,850
.004 SICK and ANNUAL LEAVE	\$72,526		\$71,965	-\$561					\$71,965
Fund Balances/Reserves/Net Assets	\$2,010,348	19.8%	\$1,519,599	-\$490,749	-24.4%	13.8%	\$218,527	\$0	\$1,301,072
Total Appropriated Expenditures Transfers, Reserves & Balances	\$10,168,905	100.0%	\$10,477,392	\$308,487	3.0%	100.0%	\$241,899	\$5,515	\$10,229,978

Indian River Mosquito Control District
Fiscal Year 24-25 Draft Budget

Rolled Back Rate Option

Gross Taxable Value For 22-23	\$	26,497,432,660	
Gross Taxable Value For 24-25	\$	29,271,356,082	10.47% Difference

SOURCE OF REVENUE 2024-2025

AD VALOREM TAXES:

Local Tax Request	\$	6,515,804	0.2226 =Proposed Millage
Less Uncollectible of 5%	\$	325,790	
Net Local Tax Request	\$	6,190,014	
Proposed Millage of .2226 is	-7.3% less than last year's rate of		0.2400
Proposed Millage of .2226 is	0.00% greater than Rolled Back rate of		0.2226

- Option 3:
 > COLA @ 2%
 > \$1.M Reserve Fund Balance

LINE-ITEM BUDGET SUMMARY

	TOTAL FUNDS		TOTAL FUNDS				OPEB FUND	STATE FUND	GENERAL FUND
	2023-2024		2024-2025				2024-2025	2024-2025	2024-2025
ESTIMATED INCOME		% of budget		\$ Increase	% Increase	% of Budget			
311.000 Ad Valorem Taxes	\$6,041,415	59.4%	\$6,190,014	\$148,599	2.5%	60.3%			\$6,190,014
334.100 State Grant	\$0	0.0%	\$0	\$0				\$0	
337.000 Grants and Donations	\$13,600	0.1%	\$10,400	-\$3,200	-23.5%	0.1%	\$5,400		\$5,000
361.000 Interest	\$28,015	0.3%	\$24,449	-\$3,566	-12.7%	0.2%	\$9,434	\$15	\$15,000
364.00 Eqpt and Other Sales	\$5,000	0.0%	\$5,000	\$0	0.0%	0.0%		\$5,000	\$0
369.000 Misc./Refunds (prior yr expenditures)	\$6,000	0.1%	\$6,000	\$0	0.0%	0.1%	\$0	\$0	\$6,000
380.000 Other Sources	\$0	0.0%	\$0	\$0		0.0%		\$0	\$0
TOTAL SOURCES	\$6,094,030	59.9%	\$6,235,863	\$141,833	2.3%	60.7%	\$14,834	\$5,015	\$6,216,014
Fund Balances/Reserves/Net Assets	\$4,074,875	40.0%	\$4,035,752	-\$39,123	-1.0%	39.3%	\$227,065	\$500	\$3,808,187
Total Revenues, Transfers & Balances	\$10,168,905	99.9%	\$10,271,615	\$102,710	1.0%	100.0%	\$241,899	\$5,515	\$10,024,201
EXPENDITURES									
10-15 PERSONNEL EXPENDITURES	\$2,482,909	24.4%	\$2,595,896	\$112,987	4.6%	25.3%			\$2,595,896
21-25 PERSONNEL BENEFITS	\$1,310,525	12.9%	\$1,407,582	\$97,058	7.4%	13.7%	\$21,257		\$1,386,325
30-34 PROF SERVICES	\$1,019,089	10.0%	\$1,472,073	\$452,984	44.4%	14.3%	\$1,500		\$1,470,573
40-49 RPR/SRVC/TRVL	\$670,659	6.6%	\$705,522	\$34,863	5.2%	6.9%	\$215	\$0	\$705,307
51-55 SUPPLY/MTRL/TRNG	\$270,718	2.7%	\$301,834	\$31,117	11.5%	2.9%		\$0	\$301,834
52.1 GAS/OIL/LUBE	\$91,000	0.9%	\$91,000	\$0	0.0%	0.9%			\$91,000
52.2 CHEM/SUPPLY	\$1,301,184	12.8%	\$1,366,892	\$65,708	5.0%	13.3%		\$5,515	\$1,361,377
62-64 CAPITAL OUTLAY	\$556,549	5.5%	\$727,946	\$171,397	30.8%	7.1%			\$727,946
89 CONTINGENCY	\$455,925	4.5%	\$252,691	-\$203,234	-44.6%	2.5%	\$400	\$0	\$252,291
TOTAL EXPENDITURES	\$8,158,557	80.2%	\$8,921,436	\$762,879	9.4%	86.9%	\$23,372	\$5,515	\$8,892,549
Fund Balances/Net Assets	\$210,521	2.1%	\$218,527	\$8,006	3.8%	2.1%	\$218,527	\$0	
.001 FUTURE CAPITAL OUTLAY	\$1,144,090	11.3%	\$770,257	-\$373,833	-32.7%	7.5%			\$770,257
.003 CASH CARRYOVER	\$583,211	5.7%	\$289,430	-\$293,781		2.8%			\$289,430
.004 SICK and ANNUAL LEAVE	\$72,526		\$71,965	-\$561					\$71,965
Fund Balances/Reserves/Net Assets	\$2,010,348	19.8%	\$1,350,179	-\$660,169	-32.8%	12.4%	\$218,527	\$0	\$1,131,652
Total Appropriated Expenditures Transfers, Reserves & Balances	\$10,168,905	100.0%	\$10,271,615	\$102,710	1.0%	100.0%	\$241,899	\$5,515	\$10,024,201



WILTON SIMPSON
COMMISSIONER

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

DETAILED WORK PLAN BUDGET - ARTHROPOD CONTROL

Option#1

**FOR COUNTY OR
DISTRICT USE ONLY**

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

Rule 5E-13.022, F. A. C.
Telephone Number (850) 617-7911

RECOMMENDED FOR APPROVAL: _____	FOR FISCAL YEAR BEGINNING OCTOBER 1, 20 24 ENDING SEPTEMBER 30, 20 25	PREPARED BY: Sherry Burroughs
DATE: _____		DATE: _____
APPROVED BY: _____ Mosquito Control Program	COUNTY or DISTRICT Indian River Mosquito Control District <small>AUTHORITY: CHAPTER 388.341, F.S.</small>	APPROVED BY: Anna Kirkland <small>CHAIRMAN, BOARD OF COUNTY COMMISSIONERS</small>
DATE: _____		DATE: _____

ACCOUNT	TITLE	PERIOD OR QUANTITY	RATE OR UNIT	TOTAL COST	TO BE PAID FROM			PROGRAM ELEMENTS				
					LOCAL	STATE	GENERAL EXPENSE	CAPITAL	OPEB TRUST			
RECEIPTS												
311	Ad Valorem (Current/Delinquent)	.2400	@95%	\$ 6,673,869.00	\$ 6,673,869.00							
334.1	State Grant											
362	Equipment Rentals											
337	Grants and Donations			\$ 10,400.00	\$ 5,000.00				\$ 5,400.00			
361	Interest Earnings			\$ 24,449.00	\$ 15,000.00	\$ 15.00			\$ 9,434.00			
364	Equipment and/or Other Sales			\$ 5,000.00		\$ 5,000.00						
369	Misc./Refunds (prior yr expenditures)			\$ 6,000.00	\$ 6,000.00							
380	Other Sources											
389	Loans											
	Beginning Cash Balance			\$ 4,035,752.00	\$ 3,808,187.00	\$ 500.00			\$ 227,065.00			
	Total Budgetary Receipts & Beginning Cash Bala			\$ 10,755,470.00	\$ 10,508,056.00	\$ 5,515.00			\$ 241,899.00			



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DATE:		ENDING SEPTEMBER 30, 20 25				DATE:						
APPROVED BY: Mosquito Control Program		COUNTY or DISTRICT Indian River Mosquito Control District				APPROVED BY: Anna Kirkland						
DATE:		AUTHORITY: CHAPTER 388.341, F.S.				DATE:						
PAGE OF 10						CHARMAN, BOARD OF COUNTY COMMISSIONERS						
ACCOUNT	TITLE	PERIOD OR QUANTITY	RATE OR UNIT	TOTAL COST	LOCAL	STATE	GENERAL EXPENSE	CAPITAL	OPEB TRUST	PROGRAM ELEMENTS		
EXPENDITURES												
12	Human Resource Generalist	12	\$36.75	\$ 76,440.00	\$ 76,440.00							
12	Community Relations Specialist	12	\$34.65	\$ 72,072.00	\$ 72,072.00							
11	Salaries			\$ 2,474,332.80	\$ 2,474,332.80							
12	Special Pay/Annual Medical Leave Payout/Adv Cert/Promotions			\$ 68,803.00	\$ 68,803.00							
12	Special Pay/Annual Perf Incentive Payout			\$ -	\$ -							
13	OPS (2 interns 13 wks @ \$17.00hr)			\$ 17,680.00	\$ 17,680.00							
14	Overtime			\$ 64,803.43	\$ 64,803.43							
15	Vacation/Med LV Retirement Accrual Payout			\$ -	\$ -							
	Total Account 10 Personnel Services			\$ 2,625,619.23	\$ 2,625,619.23							
				\$ -	\$ -							
20	Personal Services Benefits			\$ -	\$ -							
21	FICA/Medicare/SS Matching Funds		\$0.08	\$ 206,365.22	\$ 206,365.22							
22	Retirement Contributions			\$ 400,185.00	\$ 400,185.00							
23	Group Health Insurance			\$ 726,844.57	\$ 705,587.57					\$ 21,257.00		
23	Group Life Insurance			\$ 12,452.16	\$ 12,452.16							
26	OPEB Section 115 Trust Funded Amount			\$ -	\$ -							
24	Workers' Comp			\$ 55,000.00	\$ 55,000.00							
25	Unemployment Reimb			\$ 13,369.00	\$ 13,369.00							
	Total Account 20 Personal Services Benefits			\$ 1,414,215.95	\$ 1,392,958.95	\$ -	\$ -			\$ 21,257.00		
				\$ -	\$ -							
30	Operating Expense			\$ -	\$ -							
31.1	Tax Assessor (Property Appraiser) Fees			\$ 89,888.00	\$ 89,888.00							
31.2	Tax Collector Fees			\$ 133,525.00	\$ 133,525.00							
31.2	Tax Collector/Landfill Fee from Tax Bill			\$ 1,750.00	\$ 1,750.00							
31.3	Legal Services (Employment Law)			\$ 23,000.00	\$ 23,000.00							
31.3	Legal Services			\$ 28,000.00	\$ 28,000.00							
31.3	Trust Legal Services			\$ -	\$ -							
31.3	Engineering/Architect Services			\$ 6,000.00	\$ 6,000.00							
32	CPA-Auditor			\$ 18,500.00	\$ 18,500.00							
32	Bookkeeper- Balance Bank Statements			\$ -	\$ -					\$ -		
32	Bookkeeping Quickbooks Direct Deposit Fees			\$ 3,500.00	\$ 3,500.00							
32	Janitorial Service			\$ 13,800.00	\$ 13,800.00							
34	Uniform Service			\$ 28,800.00	\$ 28,800.00							
34	Other /Gov Fees/Permit-Other (Perm Control 3@600)			\$ 2,125.00	\$ 2,125.00							
34	New Website Service Agreement			\$ 16,600.00	\$ 15,100.00					\$ 1,500.00		
34	Aerial Adulticiding Services (1 missions @0.6oz/ac)	95,000	\$2.07	\$ 196,650.00	\$ 196,650.00							



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Telephone Number (850) 617-7911

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DATE: _____		DATE: _____
APPROVED BY: _____ Mosquito Control Program	COUNTY or DISTRICT Indian River Mosquito Control District AUTHORITY: CHAPTER 388.341, F.S.	APPROVED BY: Anna Kirkland CHAIRMAN, BOARD OF COUNTY COMMISSIONERS
DATE: _____		DATE: _____

ACCOUNT	TITLE	PERIOD OR QUANTITY	RATE OR UNIT	TOTAL COST	TO BE PAID FROM				PROGRAM ELEMENTS			
					LOCAL	STATE	GENERAL EXPENSE	CAPITAL	OPEB TRUST			
EXPENDITURES												
34	Aerial Adulticiding Services (1 missions @0.6oz/ac)	77,000	\$2.07	\$ 159,390.00	\$ 159,390.00							
34	Aerial Larviciding Services - Fixed wing (Contract Pricing Increase)	22,000	\$13.65	\$ 300,300.00	\$ 300,300.00							
34	Aerial Larviciding Services - Fixed wing	13,000	\$13.00	\$ 169,000.00	\$ 169,000.00							
34	Fuel Surcharge (Estimate)			\$ 25,000.00	\$ 25,000.00							
34	Aerial Larviciding Services - Positioning Fee	15	\$2,300.00	\$ 34,500.00	\$ 34,500.00							
34	Aerial Larviciding Services - Positioning Fee (Contract Pricing Increase)	40	\$2,415.00	\$ 96,600.00	\$ 96,600.00							
34	Aerial Larviciding Services - Drone	560 Acres		\$ 20,160.00	\$ 20,160.00							
34	Aerial Larviciding Services - Drone (Western)	280 Acres		\$ 10,080.00	\$ 10,080.00							
34	Water Quality Monitoring			\$ 42,024.00	\$ 42,024.00							
34	Dry Ice Service (Science)			\$ 22,230.00	\$ 22,230.00							
34	Pre-Employment Verifications(Drug Screening, Education Verifications)			\$ 3,000.00	\$ 3,000.00							
34	DOT Drug Screening			\$ 6,200.00	\$ 6,200.00							
34	Safety Supply Service			\$ 263.40	\$ 263.40							
34	Water Cooler Service			\$ 1,188.00	\$ 1,188.00							
34	Site Re-Cabling Project (IT)			\$ 20,000.00	\$ 20,000.00							
	TOTAL ACCOUNT 30 OPERATING EXPENSES			\$ 1,472,073.40	\$ 1,470,573.40	\$ -	\$ -			\$ 1,500.00		
				\$ -								
40	Travel & Per Diem			\$ 60,388.00	\$ 60,388.00	\$ -	\$ -					
40.1	Accommodations, Meals											
41	Communication Serv	@\$19,500 Annually		\$ 26,710.00	\$ 26,710.00	\$ -	\$ -					
41	Text All (Customer Notifications)			\$ 150.00	\$ 150.00	\$ -						
41	Communications Survey			\$ 100.00	\$ 100.00	\$ -						
41	VOIP Service 12 months @580			\$ 6,960.00	\$ 6,960.00	\$ -						
42	Freight Services			\$ 1,500.00	\$ 1,500.00	\$ -						
43	Utility Service			\$ 25,000.00	\$ 25,000.00	\$ -	\$ -					
				\$ -								
44	Rentals & Leases			\$ -								
44	Misc. Equipment Rental			\$ 10,000.00	\$ 10,000.00	\$ -	\$ -					
44	Misc. Equipment Rental (Impoundments)			\$ 8,000.00	\$ 8,000.00	\$ -	\$ -					
	TOTAL ACCOUNT 44			\$ 18,000.00	\$ 18,000.00	\$ -	\$ -					
				\$ -								
45	Insurance			\$ 130,556.57	\$ 130,556.57	\$ -	\$ -					
	Property, Auto & General Liability Insurances				\$ 120,976.77							
	Pollution, Exec Travel, Storage Tank			\$ 9,579.80	\$ 9,579.80							
46	Repairs & Maintenance			\$ -								
46.1	Maintenance of Buildings -Other 46.1.1			\$ 8,500.00	\$ 8,500.00	\$ -	\$ -					



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DATE: _____	ENDING SEPTEMBER 30, 20 25	DATE: _____
APPROVED BY: _____ Mosquito Control Program	COUNTY or DISTRICT Indian River Mosquito Control District AUTHORITY: CHAPTER 388.341, F.S.	APPROVED BY: Anna Kirkland CHAIRMAN, BOARD OF COUNTY COMMISSIONERS
DATE: _____		DATE: _____

PAGE	OF	10	TO BE PAID FROM							PROGRAM ELEMENTS				
			ACCOUNT	TITLE	PERIOD OR QUANTITY	RATE OR UNIT	TOTAL COST	LOCAL	STATE	GENERAL EXPENSE	CAPITAL	OPEB TRUST		
EXPENDITURES														
46.1				Maintenance of Grounds - Other 46.1.2			\$ 700.00	\$ 700.00	\$ -	\$ -				
46.1.3				Maintenance of Dikes - Other 46.1.3			\$ 1,500.00	\$ 1,500.00	\$ -	\$ -				
				TOTAL ACCOUNT 46.1			\$ 10,700.00	\$ 10,700.00	\$ -	\$ -				
							\$ -							
46.2				Maintenance of Trucks/Autos/ATV's by Others			\$ 8,000.00	\$ 8,000.00	\$ -	\$ -				
46.3				Maintenance of Office Equipment by Others			\$ 750.00	\$ 750.00	\$ -	\$ -				
							\$ -							
46.4				Maintenance of Equipment Other			\$ -							
46.4.1				Heavy Equipment			\$ 20,500.00	\$ 20,500.00	\$ -	\$ -				
46.4.2				Pump Repairs			\$ 41,000.00	\$ 41,000.00	\$ -	\$ -				
46.4.2			1	Pump Improvements		\$12,000.00	\$ 12,000.00	\$ 12,000.00	\$ -	\$ -				
46.4.2			1	Brevard Pump Repairs			\$ 12,000.00	\$ 12,000.00	\$ -	\$ -				
46.1			3	Pump Transport		\$1,815.00	\$ 5,445.00	\$ 5,445.00	\$ -	\$ -				
46.1				Electrical Repair - Pump Stations			\$ 15,000.00	\$ 15,000.00	\$ -	\$ -				
46.4				Mowers, Trailers, Misc Eqpt			\$ 500.00	\$ 500.00	\$ -	\$ -				
							\$ -	\$ -	\$ -	\$ -				
				TOTAL ACCOUNT 46.4			\$ 106,445.00	\$ 106,445.00	\$ -	\$ -				
				TOTAL ACCOUNT 46.1 thru 46.4			\$ 125,895.00	\$ 125,895.00	\$ -	\$ -				
							\$ -							
46.5				IRMCD-Mat'l/Minor Struct'l Improv & Maint Bldgs Grnds			\$ -							
46.5				Maintenance of Buildings			\$ 5,000.00	\$ 5,000.00	\$ -	\$ -				
46.5							\$ -	\$ -	\$ -	\$ -				
46.5.2				Maintenance of Grounds			\$ 1,500.00	\$ 1,500.00	\$ -	\$ -				
46.5				Maintenance of Impoundments			\$ -	\$ -	\$ -	\$ -				
				Culverts			\$ -			\$ -				
			5	Flap Gates		\$3,760.00	\$ 18,800.00	\$ 18,800.00	\$ -	\$ -				
			379	Fill - Coquina Rock		\$483.00	\$ 183,057.00	\$ 183,057.00	\$ -	\$ -				
			8	Rip-Rap (Head rock)		\$2,200.00	\$ 17,600.00	\$ 17,600.00	\$ -	\$ -				
			8	Pump Station Fencing Golf Course & Vickers		\$2,200.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -				
				TOTAL ACCOUNT 46.5			\$ 227,957.00	\$ 227,957.00	\$ -	\$ -				
							\$ -							
46.6				IRMCD-Maintenance of Equipment			\$ -							
46.6.1				IRMCD-Maintenance of Trucks/Autos/ATVs			\$ 20,000.00	\$ 20,000.00	\$ -	\$ -				
46.6.3				Heavy Equipment			\$ 27,800.00	\$ 27,800.00	\$ -	\$ -				
46.6				Pump Repairs			\$ 5,800.00	\$ 5,800.00	\$ -	\$ -				



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DATE: _____		DATE: _____

ACCOUNT	TITLE	PERIOD OR QUANTITY	RATE OR UNIT	TOTAL COST	TO BE PAID FROM				PROGRAM ELEMENTS			
					LOCAL	STATE	GENERAL EXPENSE	CAPITAL	OPEB TRUST			
EXPENDITURES												
46.6	Pump Repairs Bills Portable Pump Trailer			\$ 6,500.00	\$ 6,500.00		\$ -					
46.6.4	Mowers, Trailers, Misc Eqpt			\$ 8,000.00	\$ 8,000.00	\$ -	\$ -					
46.0.20	Maint Other			\$ 5,000.00	\$ 5,000.00							
	TOTAL ACCOUNT 46.6			\$ 73,100.00	\$ 73,100.00	\$ -	\$ -					
	TOTAL ACCOUNT 46.5 thru 46.6			\$ 301,057.00	\$ 301,057.00	\$ -	\$ -					
	TOTAL ACCOUNT 46			\$ 426,952.00	\$ 426,952.00	\$ -	\$ -					
	47 Printing and Binding			\$ 2,000.00	\$ 2,000.00	\$ -	\$ -					
	Marketing Materials			\$ 500.00	\$ 500.00							
	48 Promotional Activities			\$ 10,200.00	\$ 10,200.00	\$ -	\$ -					
	48 Exhibitor Fees/Christmas Parade			\$ 1,000.00	\$ 1,000.00							
	48 Marketing Supplies, Centennial Shirts @ \$1.200			\$ 9,200.00	\$ 9,200.00							
	49 Other Charges			\$ -	\$ -							
	49.1 Pymt Other Govt Agencies (Notary, veh tags)			\$ 1,000.00	\$ 1,000.00	\$ -				\$ -		
	49.2 Advertising Required by Law			\$ 3,215.00	\$ 3,000.00	\$ -	\$ -			\$ 215.00		
	TOTAL ACCOUNT 49			\$ 4,215.00	\$ 4,000.00	\$ -	\$ -			\$ 215.00		
	TOTAL ACCOUNTS 40-49			\$ 705,306.57	\$ 705,306.57	\$ -	\$ -					
	51 Office Supplies			\$ -	\$ -							
	51 General Office Supplies			\$ 27,500.00	\$ 27,500.00	\$ -	\$ -					
	51 Board Room Seating 8@ \$230 Each			\$ 1,840.00	\$ 1,840.00	\$ -	\$ -					
	51 Microphone Mist Array (Board Room)			\$ 4,000.00	\$ 4,000.00	\$ -	\$ -					
	51 Computer Supplies/Software, Microsoft, Barracude, Soniwall, Manage Engine,			\$ 26,519.40	\$ 26,519.40	\$ -	\$ -					
	51 Misc. Software, Cables, Etc ,			\$ 3,500.00	\$ 3,500.00	\$ -	\$ -					
	51 Fleetio (Software)			\$ 6,000.00	\$ 6,000.00	\$ -	\$ -					
	51 Scan Tool Software Renewal			\$ 2,300.00	\$ 2,300.00	\$ -	\$ -					
	51 Computer Supplies/Map Vision Software License			\$ 19,480.00	\$ 19,480.00	\$ -	\$ -					
	51 Computer Supplies/Hardware (5) PC Replacements			\$ 4,750.00	\$ 4,750.00	\$ -	\$ -					
	51 Adobe Creative Cloud, Canva Pro (Public Relations/Software)			\$ 830.00	\$ 830.00	\$ -	\$ -					
	51 QuickBooks Pro/ T Sheets (Software)			\$ 6,000.00	\$ 6,000.00							
	51 GraphPad / Science (Software)			\$ 348.00	\$ 348.00							
	51 Polo Suite / Science (Software)			\$ 200.00	\$ 200.00							
	51 HR/ Bamboo (Software)			\$ 9,800.00	\$ 9,800.00							



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PAGE	OF	10	TO BE PAID FROM							PROGRAM ELEMENTS					
			ACCOUNT	TITLE	PERIOD OR QUANTITY	RATE OR UNIT	TOTAL COST	LOCAL	STATE	GENERAL EXPENSE	CAPITAL	OPEB TRUST			
EXPENDITURES															
51			Archive Social (Software)				\$ 3,488.00	\$ 3,488.00							
							\$ -								
			TOTAL ACCOUNT 51				\$ 116,555.40	\$ 116,555.40	\$ -	\$ -					
							\$ -								
52.1			Gasoline/Oil/Lube				\$ -								
52.1			Gasoline/Diesel				\$ 68,000.00	\$ 68,000.00	\$ -	\$ -					
52.1			Oil/Lubricant				\$ 3,500.00	\$ 3,500.00	\$ -	\$ -					
52.1			Electric-Impoundment Pumps				\$ 19,500.00	\$ 19,500.00	\$ -	\$ -					
			TOTAL ACCOUNT 52.1				\$ 91,000.00	\$ 91,000.00	\$ -	\$ -					
							\$ -								
							\$ -								
52.2			Chemicals				\$ -								
			Misc. Herbicides (Biology)				\$ 939.02	\$ 939.02	\$ -	\$ -					
			Adulticides				\$ -		\$ -	\$ -					
52.2			Permethrin (Permaone 30-30)	7500 Miles		gal	\$ 44,396.00	\$ 44,396.00	\$ -	\$ -					
52.2			Deltagard EW20			gal	\$ -		\$ -	\$ -					
52.2			Dibrom .6oz/acre	(15) 30 Gallon Drums 96,000a	550	gal	\$ 126,693.00	\$ 126,693.00	\$ -	\$ -					
52.2			Malathion	10 Gallons		gal	\$ 921.20	\$ 921.20	\$ -	\$ -					
							\$ -								
							\$ -								
52.2			Larvicides				\$ -								
52.2			Aquabac			lb	\$ -		\$ -	\$ -					
52.2			Altosid XRG	280 Acres/7lb	\$10.85	lb	\$ 21,266.00	\$ 21,266.00	\$ -	\$ -					
52.2			Altosid XRG	280 Acres/7lb (Western)	\$10.85	lb	\$ 21,266.00	\$ 21,266.00	\$ -	\$ -					
52.2			Altosid P-35	(Western) 3 Bags	\$21.65	lb	\$ 2,598.00	\$ 2,598.00	\$ -	\$ -					
52.2			Altosid P-35	70Acres/7lb	\$21.65	lb	\$ 10,608.50	\$ 10,608.50	\$ -	\$ -					
52.2			Vecto Bac GS	22394 Acres/12lb	\$1.77	lb	\$ 481,163.56	\$ 475,648.56	\$ 5,515.00	\$ -					
52.2			Altosid SR 20		\$1,111.09	gal	\$ 5,555.45	\$ 5,555.45	\$ -	\$ -					
52.2			Vectobac 12AS	280 Gallons(Western)	\$41.10	gal	\$ 11,508.00	\$ 11,508.00	\$ -	\$ -					
52.2			Vectobac 12AS	65.5 Gallons	\$41.10	gal	\$ 2,692.05	\$ 2,692.05	\$ -	\$ -					
52.2			Bti			lb	\$ -	\$ -	\$ -	\$ -					
52.2			Censor	12,606/12lb	\$3.94	lb	\$ 596,011.68	\$ 596,011.68	\$ -	\$ -					
52.2			Natular SC		\$1,510.28	gal	\$ 7,551.40	\$ 7,551.40	\$ -	\$ -					
52.2			Natular G30	210 Acres/7lb	\$22.94	lb	\$ 33,721.80	\$ 33,721.80	\$ -	\$ -					
52.2			Misc. (Freight Chem Deliveries)				\$ -		\$ -	\$ -					
52.2			Sand				\$ -								
			TOTAL ACCOUNT 52.2				\$ 1,366,891.66	\$ 1,361,376.66	\$ 5,515.00	\$ -					
							\$ -								
52.3			Protective Clothing				\$ 4,876.00	\$ 4,876.00							



WILTON SIMPSON
COMMISSIONER

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

DETAILED WORK PLAN BUDGET - ARTHROPOD CONTROL

Option#1

FOR COUNTY OR
DISTRICT USE ONLY

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

Rule 5E-13.022, F. A. C.
Telephone Number (850) 617-7911

RECOMMENDED FOR APPROVAL: _____ FOR FISCAL YEAR BEGINNING OCTOBER 1, 20 24
ENDING SEPTEMBER 30, 20 25 PREPARED BY: Sherry Burroughs

DATE: _____ DATE: _____

APPROVED BY: Mosquito Control Program COUNTY or DISTRICT Indian River Mosquito Control District
AUTHORITY: CHAPTER 383.341, F.S. APPROVED BY: Anna Kirkland
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS

DATE: _____ DATE: _____

PAGE 1 OF 10 TO BE PAID FROM PROGRAM ELEMENTS

ACCOUNT	TITLE	PERIOD OR QUANTITY	RATE OR UNIT	TOTAL COST	LOCAL	STATE	GENERAL EXPENSE	CAPITAL	OPEB TRUST				
EXPENDITURES													
63	Improvements Other than Buildings			\$ -	\$ -	\$ -	\$ -						
				\$ -		\$ -	\$ -						
64	Capital Vehicles			\$ 261,500.00	\$ 476,500.00	\$ -	\$ -						
64	(5) Ford F150 257,258,260,318,320,	5	\$43,000.00	\$ 215,000.00	\$ 215,000.00	\$ -	\$ -						
64	(1)Ford F550			\$ 70,000.00	\$ 70,000.00	\$ -	\$ -						
64	CAT#1 Compact Track Loader			\$ 150,000.00	\$ 150,000.00								
64	ATV Side by Side Replacement			\$ 17,500.00	\$ 17,500.00								
64	(3) ATVs	3	\$8,000.00	\$ 24,000.00	\$ 24,000.00								
64	Capital Other			\$ 206,446.12	\$ 206,446.12	\$ -	\$ -						
64	Telemetry Equipment			\$ 7,089.12	\$ 7,089.12	\$ -	\$ -						
64	Culverts	7	\$7,483.00	\$ 52,381.00	\$ 52,381.00	\$ -	\$ -						
64	Drone			\$ 83,160.00	\$ 83,160.00								
64	Sea Ark			\$ 35,000.00	\$ 35,000.00								
64	Fisher Brand accuSkan FC Microplate Photometer(Science)			\$ 8,403.00	\$ 8,403.00								
64	Fisher Brand accuWash(Science)			\$ 7,413.00	\$ 7,413.00								
64	Guardian ULV			\$ 13,000.00	\$ 13,000.00								
64	Capital Electronics			\$ 25,000.00	\$ 25,000.00	\$ -	\$ -						
64	Security Camera Upgrades			\$ 25,000.00	\$ 25,000.00								
				\$ -									
	TOTAL ACCOUNT 60			\$ 727,946.12	\$ 727,946.12	\$ -	\$ -						
				\$ -									
71	Principal			\$ -									
				\$ -									
72	Interest			\$ -									
				\$ -									
81	Aids to Government Agencies			\$ -									
				\$ -									
83	Other Grants and Aids			\$ -									
				\$ -									
89	Contingency (Current Year)			\$ 252,690.75	\$ 252,290.75	\$ -			\$ 400.00				
				\$ -									
	1 Permanone Tote (Post Hurricane ULV)	275Gallon/Tote		\$ 35,290.75	\$ 35,290.75								
	Emergency Response Hurricane etc. (Infrastructure, Facility, Equip			\$ 217,000.00	\$ 217,000.00								
				\$ -									
	TLT EXPENDITURES + CONTINGENCY			\$ 8,957,793.07	\$ 8,928,906.07	\$ 5,515.00	\$ -		\$ 23,372.00				

