

INDIAN RIVER MOSQUITO CONTROL DISTRICT  
 Financial Report  
 for  
 February 1 – February 28, 2022

I.	Income		\$104,464.04
II.	Disbursements		
	a.	Local Funds (13924-13996 & dd12494-dd12548)	\$313,470.36
	b.	Non-direct-deposit payroll (13919,13964)	\$3,402.88
	c.	State Funds (No Check)	<u>\$-----</u>
	d.	Total Disbursements	<u>-\$316,873.24</u>
	e.	Net	-\$212,409.20
III.	Change in cash position from last month	-\$120,935.68	
IV.	Bank balance (all accounts)	\$5,427,841.01	
	a.	Less reserves and contingency	<u>-\$944,881.02</u>
V.	Total available cash	\$4,482,959.99	

# IRMCD Monthly Board Disbursement Report As of February 28, 2022

Type	Date	Num	Name	Memo	Amount
<b>1050 Seacoast Oper-4941 &amp; 9831</b>					
Liability Ch...	02/02/2022		QuickBooks Payroll Service	Created by Payroll Service on 01/...	-44,716.43
Liability Ch...	02/16/2022		QuickBooks Payroll Service	Created by Payroll Service on 02/...	-44,461.98
Liability Ch...	02/01/2022		Florida Retirement System	420000041009- January 2022 Co...	-20,878.08
Liability Ch...	02/04/2022		I.R.M.C.D.-Local	59-6001309	-16,954.78
Liability Ch...	02/03/2022		Child Support		-507.39
Liability Ch...	02/04/2022		Nationwide Retirement Solutions	0025223001	-3,597.71
Liability Ch...	02/04/2022		Nationwide Retirement Solutions	0025223001	-1,235.00
Liability Ch...	02/18/2022		I.R.M.C.D.-Local	59-6001309	-17,339.14
Liability Ch...	02/18/2022		Nationwide Retirement Solutions	0025223001	-1,294.80
Liability Ch...	02/18/2022		Nationwide Retirement Solutions	0025223001	-1,285.00
Liability Ch...	02/17/2022		Child Support		-507.39
General Jo...	02/18/2022	LTR02-3	Audrey's Feed & Tack	Reverse of GJE LTR02-2 -- For C...	349.80
Check	02/02/2022	13924	Indian River Contracting, LLC	Inv # 18307 Vista Royale/Orca 19	-4,312.98
Check	02/02/2022	13925	Cleaning By Mina, LLC	Inv # 44- February 2022 Mainten...	-1,003.10
Check	02/02/2022	13926	Cintas Corporation No. 2	Inv #4108814200 Payer #140873...	-392.49
Check	02/02/2022	13927	ABC Printing Co	Invoice 733994 1,000 Purchase ...	-293.37
Check	02/02/2022	13928	Audrey's Feed & Tack	Order W/G08W18NN45GC (20) e...	-317.40
Check	02/02/2022	13929	FedEx	Acct # 2040-7929-3 Invoice: 7-61...	-24.96
Check	02/02/2022	13930	Treasure Coast Newspapers	Acct # 333036 Invoices#0004299...	-71.82
Check	02/02/2022	13931	Waste Management, Inc of Florida	Customer # 9-18548-52001 Inv #...	-213.77
Check	02/02/2022	13932	Epenbeck, Matthew	2022 FASD Legislative Forum - ...	-390.95
Check	02/02/2022	13933	Carr, Riggs & Ingram LLC	Inv#17277158 - Client No. 72-01...	-2,000.00
Check	02/02/2022	13934	FPL	Acct # 90168-13504 12/14-1/13/...	-1,500.38
Check	02/09/2022	13935	Paoci-Stansberry, Melanie D	2022 DODD meal reimbursement	-83.00
Check	02/09/2022	13936	Whitehead, Heather G	2022 DODD meal reimbursement	-83.00
Check	02/09/2022	13937	Recendez, Victor H	2022 DODD meal reimbursement	-138.00
Check	02/09/2022	13938	Cuccurese, Frank G	2022 DODD meal reimbursement	-119.00
Check	02/09/2022	13939	Hart, Sr., Gerald M	2022 DODD meal reimbursement	-102.00
Check	02/09/2022	13940	Burroughs, Sherry L	2022 DODD meal reimbursement	-19.00
Check	02/09/2022	13941	Ridley, Lisa G	2022 DODD meal reimbursement	-36.00
Check	02/09/2022	13942	Thornton, Jared C	2022 DODD meal reimbursement	-119.00
Check	02/09/2022	13943	Hendrych, Kelly S	2022 DODD meal reimbursement	-102.00
Check	02/09/2022	13944	Reilly, Joshua E	2022 DODD meal reimbursement	-102.00
Check	02/09/2022	13945	Burroughs, Sherry L	2022 FASD Legislative Forum	-77.00
Check	02/09/2022	13946	AT&T	Acct # 77256223930870454- Loc...	-793.92
Check	02/09/2022	13947	Board of County Commissioners	Fuel charges for Jan 2022 Unlead...	-3,020.72
Check	02/09/2022	13948	CIT-Copier Contract	Inv # 39315321 - February 2022 ...	-199.23
Check	02/09/2022	13949	Cole Auto Supply	Account# 1642 Closing Date 1/3...	-365.78
Check	02/09/2022	13950	Fisher Scientific Co. LLC	Acct # 212441-001 Inv # 875310...	-418.93
Check	02/09/2022	13951	Granger	Acct # 807931407 Inv # 9196166...	-505.26
Check	02/09/2022	13952	Grove Welders, Inc	Inv # 60807 CAT skid Ryan 2/2 h...	-151.21
Check	02/09/2022	13953	Home Depot Credit Services	Acct # 6035322501565166 scree...	-13.75
Check	02/09/2022	13954	Indian River Contracting, LLC	Inv # 18327 92.81 tons of coquin...	-1,670.58
Check	02/09/2022	13955	Lewis, Bruce A	Reimburse for work boot resole	-80.25
Check	02/09/2022	13956	Lowe's	Acct# 2096, Inv # 911121, Inv # ...	-153.78
Check	02/09/2022	13957	Indian River County Landfill	Acct# 178301 Construction debris	-27.03
Check	02/09/2022	13958	Metal Culverts Inc	Inv # CW-39020, Inv # CW-39041	-26,836.00
Check	02/09/2022	13959	Mullinax Ford of Vero Beach	Inv # 131117 L/R tail light for truc...	-157.26

# IRMCD

## Monthly Board Disbursement Report

As of February 28, 2022

Type	Date	Num	Name	Memo	Amount
Check	02/09/2022	13960	Red Wing Shoe Store	Inv # 20220203095186 Safety bo...	-179.99
Check	02/09/2022	13961	K&K Glass, INC	Inv # 1-761626 Windsfield, adhe...	-556.72
Check	02/09/2022	13962	MasterCard	Acct # 1603 - Statement Closing ...	-7,132.11
Check	02/16/2022	13965	Cintas Corporation No. 2	Payer #14087358-Inv #41094725...	-1,211.16
Check	02/16/2022	13966	Indian River County Utilities	Cust # 0012218-062300 Bill# 106...	-45.18
Check	02/16/2022	13967	Lowes	Acct # 2096, Inv # 920129, Inv # ...	-3,339.06
Check	02/16/2022	13968	Meeks Plumbing Inc	Acct # 2096, Inv # 920129	-27.00
Check	02/16/2022	13969	Metal Culverts Inc	Inv # CW-39061, Inv # CW-39072	-18,487.00
Check	02/16/2022	13970	Indian River Contracting, LLC	Inv # 18385 Ticket 1291	-1,800.00
Check	02/16/2022	13971	AT&T Mobility	Acct # 823540712 Jan 2022 Cell...	-2,879.44
Check	02/16/2022	13972	Red Wing Shoe Store	Inv # 20220217095186	-238.49
Check	02/16/2022	13973	Schacht Business Ventures, Inc.	Inv # 735	-125.00
Check	02/16/2022	13974	Snap On Kiwi Tool Truck	Inv # 0209226328	-45.91
Check	02/16/2022	13975	FedEx	Acct # 2040-7929-3 Inv # 7-647-...	-16.45
Check	02/16/2022	13976	Granger	Acct # 807931407 Inv # 9208424...	-181.00
Liability Ch...	02/23/2022	13978	American Fidelity-Products	MCP#64213 INV#D423945 Febr...	-2,668.06
Liability Ch...	02/23/2022	13979	American Fidelity Assurance Company	MCP#64213 Inv#6043723B Febr...	-1,076.17
Liability Ch...	02/23/2022	13980	Texas Life Insurance Company	SS0A9H- February 2022 Premiums	-409.20
Check	02/23/2022	13981	Principal Financial Group	Acct#1037999-10001-March 2022...	-784.07
Check	02/23/2022	13982	FMIT	FH0273- Feb 2022 Contributions/...	-40,857.36
Liability Ch...	02/23/2022	13983	Audrey's Feed & Tack	Inv # 7DBYEZVCGWACG	-317.40
Check	02/23/2022	13984	Carter Associates, Inc.	Inv # 0165-70	-57.97
Check	02/23/2022	13985	Comcast	Acct# 8535115060598219 Interne...	-344.43
Check	02/23/2022	13986	Lowes	Inv # 956170	-39.78
Check	02/23/2022	13987	Indian River Contracting, LLC	Inv # 18408, Inv # 18407	-4,990.50
Check	02/23/2022	13988	FPL	Acct # 90168-13504	-1,462.06
Check	02/23/2022	13989	Granger	Acct # 807931407 Inv # 9210038...	-90.50
Check	02/23/2022	13990	Grove Welders, Inc	Inv # 60963	-53.28
Check	02/23/2022	13991	Staples Advantage	Acct # ATL106754 Inv # 806522...	-123.89
Check	02/23/2022	13992	KYCOCERA Document Solutions Sou...	Inv # 55V1260356 CONT5749-01	-542.86
Check	02/23/2022	13993	Cintas Corporation No. 2	Payer #14087358 Inv # 41115590...	-403.72
Check	02/23/2022	13994	Cleaning By Mina, LLC	Inv # 45- March 2022 Maintenan...	-1,003.10
Check	02/23/2022	13995	Tommy's Trailer Service & Auto	Inv # 12786	-50.00
Check	02/23/2022	13996	ARS Powersports	Inv # 18449	-23,668.68

Total 1050 Seacoast Oper-4941 & 9831

1060 Seacoast State Funds-5161

Total 1060 Seacoast State Funds-5161

TOTAL

-313,470.36

**IRMCD**  
**Monthly Board Disbursement Report**  
 As of February 28, 2022

Type	Date	Num	Memo	Credit
<b>1050 Seacoast Oper-4941 &amp; 9831</b>				
Paycheck	02/03/2022	Sick Check	Annual Sick Check	
Paycheck	02/03/2022	Feb 22		
Paycheck	02/03/2022	Feb2022		
Paycheck	02/03/2022	dd12494	Direct Deposit	
Paycheck	02/03/2022	dd12495	Direct Deposit	
Paycheck	02/03/2022	dd12496	Direct Deposit	
Paycheck	02/03/2022	dd12497	Direct Deposit	
Paycheck	02/03/2022	dd12498	Direct Deposit	
Paycheck	02/03/2022	dd12499	Direct Deposit	
Paycheck	02/03/2022	dd12500	Direct Deposit	
Paycheck	02/03/2022	dd12501	Direct Deposit	
Paycheck	02/03/2022	dd12502	Direct Deposit	
Paycheck	02/03/2022	dd12503	Direct Deposit	
Paycheck	02/03/2022	dd12504	Direct Deposit	
Paycheck	02/03/2022	dd12505	Direct Deposit	
Paycheck	02/03/2022	dd12506	Direct Deposit	
Paycheck	02/03/2022	dd12507	Direct Deposit	
Paycheck	02/03/2022	dd12508	Direct Deposit	
Paycheck	02/03/2022	dd12509	Direct Deposit	
Paycheck	02/03/2022	dd12510	Direct Deposit	
Paycheck	02/03/2022	dd12511	Direct Deposit	
Paycheck	02/03/2022	dd12512	Direct Deposit	
Paycheck	02/03/2022	dd12513	Direct Deposit	
Paycheck	02/03/2022	dd12514	Direct Deposit	
Paycheck	02/03/2022	dd12515	Direct Deposit	
Paycheck	02/03/2022	dd12516	Direct Deposit	
Paycheck	02/03/2022	dd12517	Direct Deposit	
Paycheck	02/03/2022	dd12518	Direct Deposit	
Paycheck	02/03/2022	dd12519	Direct Deposit	
Paycheck	02/03/2022	dd12520	Direct Deposit	
Paycheck	02/03/2022	dd12521	Direct Deposit	
Paycheck	02/17/2022	dd12522	Direct Deposit	
Paycheck	02/17/2022	dd12523	Direct Deposit	
Paycheck	02/17/2022	dd12524	Direct Deposit	
Paycheck	02/17/2022	dd12525	Direct Deposit	
Paycheck	02/17/2022	dd12526	Direct Deposit	
Paycheck	02/17/2022	dd12527	Direct Deposit	
Paycheck	02/17/2022	dd12528	Direct Deposit	
Paycheck	02/17/2022	dd12529	Direct Deposit	
Paycheck	02/17/2022	dd12530	Direct Deposit	
Paycheck	02/17/2022	dd12531	Direct Deposit	
Paycheck	02/17/2022	dd12532	Direct Deposit	
Paycheck	02/17/2022	dd12533	Direct Deposit	

**IRMCD**  
**Monthly Board Disbursement Report**  
 As of February 28, 2022

Type	Date	Num	Memo	Credit
Paycheck	02/17/2022	dd12534	Direct Deposit	
Paycheck	02/17/2022	dd12535	Direct Deposit	
Paycheck	02/17/2022	dd12536	Direct Deposit	
Paycheck	02/17/2022	dd12537	Direct Deposit	
Paycheck	02/17/2022	dd12538	Direct Deposit	
Paycheck	02/17/2022	dd12539	Direct Deposit	
Paycheck	02/17/2022	dd12540	Direct Deposit	
Paycheck	02/17/2022	dd12541	Direct Deposit	
Paycheck	02/17/2022	dd12542	Direct Deposit	
Paycheck	02/17/2022	dd12543	Direct Deposit	
Paycheck	02/17/2022	dd12544	Direct Deposit	
Paycheck	02/17/2022	dd12545	Direct Deposit	
Paycheck	02/17/2022	dd12546	Direct Deposit	
Paycheck	02/17/2022	dd12547	Direct Deposit	
Paycheck	02/17/2022	dd12548	Direct Deposit	
Paycheck	02/03/2022	13919	Annual Sick Check	935.74
Paycheck	02/17/2022	13964	Annual sick check	2,467.14
Total 1050 Seacoast Oper-4941 & 9831				3,402.88
<b>1070 RBC Operating Acct</b>				
Total 1070 RBC Operating Acct				
<b>TOTAL</b>				<b>3,402.88</b>

## IRMCD Bottom Memo Transaction Detail Report February 2022

Type	Date	Num	Name	Memo	Account	Amount
Feb 22						
Check	02/09/2022	13956	Lowe's	Acct # 2096, Inv # 911121, Inv # 920626	1050 Seacoast Oper-49...	-153.78
Check	02/09/2022	13956	Lowe's	Acct # 2096, Inv # 911121 gallon of paint for office	51.1 Office Supplies	44.64
Check	02/09/2022	13956	Lowe's	Acct # 2096, Inv # 920626 (3) pairs of leather gloves	52.3 Protective Clothing	56.94
Check	02/09/2022	13956	Lowe's	Acct # 2096, Inv # 920626 roll of twine, 2 rolls of rope	46.5.3 Dikes-IRMCD	52.20
Check	02/16/2022	13967	Lowe's	Acct # 2096, Inv # 920129, Inv # 911861	1050 Seacoast Oper-49...	-3,339.06
Check	02/16/2022	13967	Lowe's	Inv # 920129 56 sheets plywood - Sand Point	46.5.3 Dikes-IRMCD	3,259.20
Check	02/16/2022	13967	Lowe's	Keys for Middle Bill's gate	46.5.3 Dikes-IRMCD	17.34
Check	02/16/2022	13967	Lowe's	Inv # 911861 XL & L work gloves	52.4.6 Supl Larviciding	62.52
Check	02/23/2022	13986	Lowe's	Inv # 956170	1050 Seacoast Oper-49...	-39.78
Check	02/23/2022	13986	Lowe's	Acct # ATL106754 (3)Orange marking paint, (3) blue marking paint	46.5.3 Dikes-IRMCD	39.78
Check	02/23/2022	13991	Staples Advan...	Acct # ATL106754 Inv # 8065228827	1050 Seacoast Oper-49...	-123.89
Check	02/23/2022	13991	Staples Advan...	Acct # ATL106754 Inv # 8065228827 Hand sanitizer, Sharpie red markers, blue markers,...	51.1 Office Supplies	123.89
						<b>0.00</b>

MASTERCARD 01/22 STATEMENT			
<b>30.2.2 Direct Deposit Fees</b>			<b>46.6.3 Heavy Eqpt/Boats-IRMCD</b>
\$62.00	Intuit QB payroll monthly per emp usage fee		
<b>\$62.00</b>			
<b>40.1 Travel / Per Diem</b>		<b>\$0.00</b>	
\$356.01	FMCA Fly-In - MH		<b>49.1 Payments to Other Gvt Agencies</b>
\$40.54	FMCA Fly-In travel gas	\$152.98	Titles & Registrations - ATV # 69, 70, 71
\$356.01	FMCA Fly-In - SH		
-\$35.00	FMCA Fly-In - SB		
\$14.00	FASD Legislative Forum - parking	\$152.98	
\$36.40	FASD Legislative Forum (Ocala) - gas - SB		<b>51.1 OFFICE SUPPLIES</b>
\$356.01	FMCA Fly-In - JR, TH	\$85.34	report covers, shipping tape, labels
<b>\$1,123.97</b>		\$18.90	"Approved for Payment" stamp
<b>40.2.1 Registrations</b>		-\$31.90	Refund for GateLock Report Covers
		\$80.21	Legal pads, trash bags, toilet paper
\$375.00	FMCA DODD Registration - MH	\$116.00	(2) rolls of stamps
\$120.00	FMCA DODD Registration - VR	\$29.50	First Advantage
\$120.00	FMCA DODD Registration - LGR	\$75.00	MD Now - CS
\$300.00	FMCA DODD Registration - KH		
\$315.00	FMCA DODD Registration - SB		
\$330.00	FMCA DODD Registration - JT	\$373.05	
			<b>51.3 Computer Hardware</b>
<b>\$1,560.00</b>			
<b>46.0.2 Maintenance by IRMCD</b>			
\$77.43	Honda lower rubber mount for 3" trash pump		
		<b>\$0.00</b>	
			<b>52.3 Protective Clothing</b>
<b>\$77.43</b>			
<b>41.1 Communications</b>		<b>\$0.00</b>	
\$9.90	Earthlink Monthly		<b>52.4.1 Supply Research Entomology</b>
		<b>\$0.00</b>	
			<b>52.4.5-Arbovirus</b>
		\$26.55	(3) 2 packs DC motor for CDC's
		\$509.85	chickens, vaccines, gro-gel
<b>\$9.90</b>		\$55.40	(2) 32qt weather storage boxes
<b>46.5.1 Buildings-IRMCD</b>		<b>\$591.80</b>	
			<b>52.5 Tools and Small Implements</b>
<b>\$0.00</b>		<b>\$0.00</b>	
<b>46.5.3 Maintenance/Dikes - IRMCD</b>			<b>54.1 Publications and Dues</b>
\$350.00	Floating boom - 50'	\$219.00	SHRM Membership - JMA
\$2,500.00	(4) rolls filter cloth - Vista Royal/Sand Point		
\$85.08	Gulf rye grass		
\$26.90	(2) tree saver straps		
<b>\$2,961.98</b>			
<b>46.6.1 Trucks/Auto/ATV-IRMCD</b>			
		<b>\$219.00</b>	
			<b>Total for MasterCard</b>
			<b>\$7,132.11</b>
<b>\$0.00</b>			



**FIFTH THIRD BANK**

Account Number: XXXX XXXX XXXX 1603

INDIAN RIVR MOSQUITO CTR

Statement Closing Date: 01/27/22

**Corporate Account Summary**

Previous Balance		\$6,896.43
Payments	-	\$6,896.43
Credits	-	\$66.90
Purchases and Other Charges	+	\$7,199.01
Cash Advances	+	\$0.00
Late Payment Charge	+	\$0.00
Cash Advance Fees	+	\$0.00
Finance Charges	+	\$0.00
New Balance		\$7,132.11
Disputed Amount		\$0.00
Past Due Amount		\$0.00
Credit Limit		\$25,000.00
Available Credit Limit		\$17,867.89
Cash Advance Credit Limit		\$0.00
Available Cash Advance Credit Limit		\$0.00
Statement Closing Date		01/27/22
Days in Billing Cycle		31

**Payment Information**

New Balance	\$7,132.11
Minimum Payment Due	\$7,132.11
Payment Due Date	02/22/22

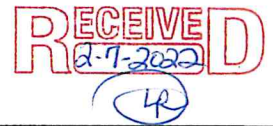
**QUESTIONS OR TO REPORT LOST/STOLEN CARDS?**

Call Customer Service 1-800-375-1747

Please send billing inquiries and correspondence to:

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

Or email inquires to CommercialSupport@53.com



**Corporate Account Activity**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
01/18	01/18	75569262018220118000145	PAYMENT RECEIVED - THANK YOU	-\$6,896.43

**Finance Charge Summary**

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

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

**Cardholder Account Summary**

Name and Account Number	Credit Limit	Credits	Purchases	Cash Advances	Total Activity
MOREL JULES XXXX XXXX XXXX 1686	\$2,500	\$0.00	\$375.00	\$0.00	\$375.00
JOSHUA REILLY XXXX XXXX XXXX 0976	\$2,500	\$0.00	\$40.54	\$0.00	\$40.54

(summary continued on next page)





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

NICOLE "NIKKI" FRIED  
 COMMISSIONER

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

COUNTY/ DISTRICT Indian River Mosquito Control C

FISCAL YEAR: 2021-2022

MONTH: January

**LOCAL FUNDS RECEIPTS AND BALANCES**

ACCT NO	DESCRIPTION	Budgeted Receipts	Monthly Receipts	Receipts Year to Date	Balance to Be Collected
311	Ad Valorem (Current/Delinquent)	\$ 4,915,276.00	\$ 185,439.27	\$ 4,545,715.33	\$ 369,560.67
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ -	\$ -	\$ -	\$ -
361	Interest Earnings	\$ 25,005.00	\$ 49.53	\$ 797.83	\$ 24,207.17
364	Equipment and/or Other Sales	\$ -	\$ -	\$ -	\$ -
369	Misc./Refunds (prior yr expenditures)	\$ 2.00	\$ -	\$ -	\$ 2.00
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		<b>\$ 4,940,283.00</b>	<b>\$ 185,488.80</b>	<b>\$ 4,546,513.16</b>	<b>\$ 393,769.84</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 2,330,124.52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,330,124.52</b>
<b>Total Receipts &amp; Balance</b>		<b>\$ 7,270,407.52</b>	<b>\$ 185,488.80</b>	<b>\$ 4,546,513.16</b>	<b>\$ 2,723,894.36</b>

**LOCAL FUNDS EXPENDITURES AND BALANCES**

ACCT NO	Uniform Accounting System Transaction Code	Budgeted Expenditures	Monthly Expenditures	Expenditures Year to Date	Balance to Be Expended
10	Personal Services	\$ 2,210,310.00	\$ 135,625.85	\$ 532,235.79	\$ 1,678,074.21
20	Personal Services Benefits	\$ 980,058.00	\$ 45,981.33	\$ 281,154.23	\$ 698,903.77
30	Operating Expense	\$ 877,590.00	\$ 45,612.51	\$ 178,057.20	\$ 699,532.80
40	Travel & Per Diem	\$ 27,500.00	\$ 4,881.68	\$ 10,540.33	\$ 16,959.67
41	Communication Services	\$ 27,500.00	\$ 1,370.15	\$ 5,400.23	\$ 22,099.77
42	Freight Services	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
43	Utility Service	\$ 25,000.00	\$ 37.44	\$ 3,999.29	\$ 21,000.71
44	Rentals & Leases	\$ 6,669.00	\$ 199.23	\$ 1,192.92	\$ 5,476.08
45	Insurance	\$ 75,000.00	\$ -	\$ 41,089.00	\$ 33,911.00
46	Repairs & Maintenance	\$ 213,350.00	\$ 21,272.86	\$ 40,454.74	\$ 172,895.26
47	Printing and Binding	\$ 500.00	\$ -	\$ -	\$ 500.00
48	Promotional Activities	\$ 1,500.00	\$ 276.21	\$ 301.17	\$ 1,198.83
49	Other Charges	\$ 4,250.00	\$ -	\$ 630.00	\$ 3,620.00
51	Office Supplies	\$ 48,465.00	\$ 2,655.37	\$ 5,803.86	\$ 42,661.14
52.1	Gasoline/Oil/Lube	\$ 77,000.00	\$ 3,743.54	\$ 19,222.02	\$ 57,777.98
52.2	Chemicals	\$ 1,070,512.00	\$ -	\$ 38,576.11	\$ 1,031,935.89
52.3	Protective Clothing	\$ 7,000.00	\$ -	\$ 802.07	\$ 6,197.93
52.4	Misc. Supplies	\$ 47,100.00	\$ 7,163.88	\$ 14,339.13	\$ 32,760.87
52.5	Tools & Implements	\$ 1,500.00	\$ 22.64	\$ 239.92	\$ 1,260.08
54	Publications & Dues	\$ 15,000.00	\$ -	\$ 6,785.00	\$ 8,215.00
55	Training	\$ 7,600.00	\$ -	\$ 349.00	\$ 7,251.00
60	Capital Outlay	\$ 600,622.50	\$ -	\$ 48,359.98	\$ 552,262.52
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 475,881.02	\$ -	\$ -	\$ 475,881.02
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGET AND CHARGES</b>		<b>\$ 6,801,407.52</b>	<b>\$ 268,842.69</b>	<b>\$ 1,229,531.99</b>	<b>\$ 5,571,875.53</b>
0.001	Reserves - Future Capital Outlay	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
0.004	Reserves - Sick and Annual Leave	\$ 69,000.00	\$ -	\$ -	\$ 69,000.00
<b>TOTAL RESERVES ENDING BALANCE</b>		<b>\$ 469,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 469,000.00</b>
<b>TOTAL BUDGETARY EXPENDITURES and BALANCES</b>		<b>\$ 7,270,407.52</b>	<b>\$ 268,842.69</b>	<b>\$ 1,229,531.99</b>	<b>\$ 6,040,875.53</b>
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ (83,353.89)</b>	<b>\$ 3,316,981.17</b>	<b>\$ (3,316,981.17)</b>

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

Director Signature \_\_\_\_\_ Date \_\_\_\_\_



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

**MOSQUITO CONTROL MONTHLY REPORT - STATE FUNDS**

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

NICOLE "NIKKI" FRIED  
COMMISSIONER

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

COUNTY/DISTRICT Indian River Mosquito Control D

FISCAL YEAR: 2021-2022

MONTH: January

**STATE FUNDS RECEIPTS AND BALANCES**

ACCT NO	DESCRIPTION	Budgeted Receipts	Monthly Receipts	Receipts Year to Date	Balance to Be Collected
311	Ad Valorem (Current/Delinquent)	\$ -	\$ -	\$ -	\$ -
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ -	\$ -	\$ -	\$ -
361	Interest Earnings	\$ 5.00	\$ 0.58	\$ 2.23	\$ 2.77
364	Equipment and/or Other Sales	\$ 1,000.00	\$ 495.00	\$ 726.34	\$ 273.66
369	Misc./Refunds (prior yr expenditures)	\$ -	\$ -	\$ -	\$ -
380	Other Sources	\$ -	\$ -	\$ -	\$ -
389	Loans	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		\$ 1,005.00	\$ 495.58	\$ 728.57	\$ 276.43
<b>BEGINNING FUND BALANCE</b>		\$ 6,456.00	\$ -	\$ -	\$ 6,456.00
<b>Total Receipts &amp; Balance</b>		\$ 7,461.00	\$ 495.58	\$ 728.57	\$ 6,732.43

**STATE FUNDS EXPENDITURES AND BALANCES**

ACCT NO	Uniform Accounting System Code	Transaction	Budgeted Expenditures	Monthly Expenditures	Expenditures Year to Date	Balance to Be Expended
10	Personal Services		\$ -	\$ -	\$ -	\$ -
20	Personal Services Benefits		\$ -	\$ -	\$ -	\$ -
30	Operating Expense		\$ -	\$ -	\$ -	\$ -
40	Travel & Per Diem		\$ -	\$ -	\$ -	\$ -
41	Communication Services		\$ -	\$ -	\$ -	\$ -
42	Freight Services		\$ -	\$ -	\$ -	\$ -
43	Utility Service		\$ -	\$ -	\$ -	\$ -
44	Rentals & Leases		\$ -	\$ -	\$ -	\$ -
45	Insurance		\$ -	\$ -	\$ -	\$ -
46	Repairs & Maintenance		\$ -	\$ -	\$ -	\$ -
47	Printing and Binding		\$ -	\$ -	\$ -	\$ -
48	Promotional Activities		\$ -	\$ -	\$ -	\$ -
49	Other Charges		\$ -	\$ -	\$ -	\$ -
51	Office Supplies		\$ -	\$ -	\$ -	\$ -
52.1	Gasoline/Oil/Lube		\$ -	\$ -	\$ -	\$ -
52.2	Chemicals		\$ 7,461.00	\$ -	\$ -	\$ 7,461.00
52.3	Protective Clothing		\$ -	\$ -	\$ -	\$ -
52.4	Misc. Supplies		\$ -	\$ -	\$ -	\$ -
52.5	Tools & Implements		\$ -	\$ -	\$ -	\$ -
54	Publications & Dues		\$ -	\$ -	\$ -	\$ -
55	Training		\$ -	\$ -	\$ -	\$ -
60	Capital Outlay		\$ -	\$ -	\$ -	\$ -
71	Principal		\$ -	\$ -	\$ -	\$ -
72	Interest		\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies		\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids		\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)		\$ -	\$ -	\$ -	\$ -
99	Payment of Prior Year Accounts		\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGET AND CHARGES</b>			\$ 7,461.00	\$ -	\$ -	\$ 7,461.00
0.001	Reserves - Future Capital Outlay		\$ -	\$ -	\$ -	\$ -
0.002	Reserves - Self-Insurance		\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward		\$ -	\$ -	\$ -	\$ -
0.004	Reserves - Sick and Annual Leave		\$ -	\$ -	\$ -	\$ -
<b>TOTAL RESERVES ENDING BALANCE</b>			\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGETARY EXPENDITURES and BALANCES</b>			\$ 7,461.00	\$ -	\$ -	\$ 7,461.00
<b>ENDING FUND BALANCE</b>			\$ -	\$ 495.58	\$ 728.57	\$ (728.57)

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

*S. Burroughs* Director Signature *1/28/22* Date



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



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## MEMORANDUM

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**Date:** March, 8, 2022

**To:** Board of Commissioners

**From:** Sherry Burroughs & Lisa Ridley

**Subject:** Access Control System

You have been provided with a quote comparison document that lists (3) vendors contacted for proposals to complete access control system installation.

Staff is recommending the quotation received from Security 101. Staff's recommendation is based on quality of proposal, on-site visit from sales representative, and references provided. Staff was able to reach South Florida Water Management for reference. The quality of work, timeframe for project completion, and contract pricing were all ranked as favorable by the representative from South Florida Water Management.

If this project is awarded as recommended \$67,325.24 will be the remaining balance of project funding.

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DATE: March 8, 2022

## Quotation Comparison

<b>Vendor Name</b>	Security 101	General Security	Absolute Protection Team
<b>Address</b>	1450 Centrepark Boulevard, Suite 210, West Palm Beach, FL 33401	5650 Sheridan Street, Hollywood, FL 33021	4320 US Highway One, Vero Beach, FL 32967
<b>Phone Number</b>	(888) 909-4101	(305) 406-1143	(772) 770-0111
<b>Delivery Fee</b>	N/A	N/A	N/A
<b>Quoted by</b>	Andre Bachmann	Angel Ricardo	Roger Marcil

ITEM	Access Control System	Access Control System	Access Control System
<b>QUANTITY</b>	1 Job	1 Job	1 Job
<b>DELIVERABLE/SCOPE OF WORK</b>	Access Control (4) Doors Administrative Building, (1) Door Shop (Ready Room), (2) Gates.  Preferences: ID Badging Printer, Intercom Station  Vendor Proposal Attached, all preferences quoted.  *Vendor has provided a listing of references*	Access Control (4) Doors Administrative Building, (1) Door Shop (Ready Room), (2) Gates.  Preferences: ID Badging Printer, Intercom Station  Vendor Proposal Attached, Id badging printer unavailable	Access Control (4) Doors Administrative Building, (1) Door Shop (Ready Room), (2) Gates.  Preferences: ID Badging Printer, Intercom Station  Vendor Proposal Attached, Intercom Station unavailable, Second entrance gate not quoted.  *Monthly Service \$337.00*
<b>TOTAL</b>	\$42,488.76	\$24,684.83	\$32,200.00
<b>LOWEST QUOTE</b>		<b>\$24,684.83</b>	

QUOTE TYPE               VERBAL               X               WRITTEN

Notes: Security 101 Payment terms, 50% upon mobilization, 40% upon equipment received, 10% at job completion; Absolute Protection Team payment terms 50% advance balance due upon completion.

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# Indian River Mosquito Control District

Project Location  
**Indian River Mosquito Control District**  
5655 42st Street  
Vero Beach, FL 32967

## New Access Control System

Proposal No.: 170102.0  
Tuesday, February 15, 2022

Prepared For  
**Lisa Ridley**  
Finance Director



dba Security 101  
1450 Centrepark Blvd, Suite 210  
West Palm Beach, FL 33401  
FL — Low Voltage: EG13000307

The data contained in all pages of this proposal has been submitted in confidence and contains trade secrets and/or privileged or confidential commercial or financial information. Such data shall be used or disclosed only for evaluation purposes, provided that if a contract is awarded to this proposer as a result of or in connection with the submission of this proposal, the Customer shall have the right to use or disclose the data herein to the extent provided in the contract. This restriction does not limit the customer's right to use or disclose data obtained without restriction from any source, including the proposer.





AVI Integrators, Inc. (WPB)  
dba Security 101  
1450 Centrepark Blvd, Suite 210  
Phone: 888-909-4101  
Fax: 954-984-4284  
Website: [www.Security101.com](http://www.Security101.com)

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Tuesday, February 15, 2022

Lisa Ridley  
Indian River Mosquito Control District  
5655 42st Street  
Vero Beach, FL 32967

Re: New Access Control System

Dear Lisa Ridley:

Thank you for allowing Security 101 the opportunity to present this proposal for your consideration. This proposal is based on our discussions, meetings, site surveys, and bid documents created by your organization.

Our company is uniquely qualified to provide the installation and service required for the above referenced security system. Security 101 has an established track record of installing and maintaining similar systems as well as meeting strict time schedules and budget requirements.

Our engineering and project management staff have worked together with me to create this proposal. This team will be prepared to deliver your installation in an organized and professional manner. Our installation crews and service technicians will be uniformed, trained, and in company stocked vehicles.

In addition, upon completion of the installation, our service department staff will be ready to provide you with same day service utilizing our unique computerized dispatch system.

Finally, although most of the work to be done will be executed by other team members, I will be committed to monitoring the process and making sure that your system meets or exceeds your expectations.

Andre Bachmann

[abachmann@security101.com](mailto:abachmann@security101.com)  
Cell Phone: 954-234-8119

Security 101 to furnish and install a new Honeywell Pro-Watch Access Control and Aiphone Intercom/Video systems at the Indian River Mosquito Control District facility located at 5655 41st Street, Vero Beach, FL.

The Pro-Watch system will consist of the following,

## Access Control System

- Head End/IT Room
  - Seneca Optiplex 3080 SFF server (Dell OEM), UPS, 19" monitor, and Pro-Watch 5.5 LE software
  - Trove 2 enclosure w/ board & lock power supplies, intelligent controller, (3) dual reader boards, PoE network switch, plywood backboard, batteries, surge protectors & power supply for the exterior gate readers.
  - 4-Color badging printer with ink for 250 badges and cleaning kit to be connected to the server.
  - 100-HID iCLASS SEOS 16k programmable printable credentials.
  - 50-AWID long-range windshield tags.
  
- CR-1 Main Entry-HID Signo mullion mounted card reader, "request-to-exit" motion sensor, door contact, deadlatch lock, push paddle, electric strike, faceplate, extension lip, composite cabling, stub-up.
  
- CR-2 Lab - HID Signo card reader, "request-to-exit" motion sensor, door contact, electric strike, storeroom function lever, latch guard, Corbin cylinder, composite cabling, stub-up.
  
- CR-3 South Side Entry - HID Signo card reader, "request-to-exit" motion sensor, door contact, electric strike, storeroom function lever, latch guard, Corbin cylinder, composite cabling, stub-up.
  
- CR-4 Ready Room - HID Signo card reader, "request-to-exit" motion sensor, door contact, electric strike, latch guard, composite cabling, stub-up.
  
- LCR-5 Shop Gate - AWID long-range reader, mounting bracket, surge protector, and direct burial cabling.
  
- CR-6 Main Gate - HID Signo card reader, 42" pedestal, anchor bolt kit, 14x10 housing, buffer plate, surge protector, and direct burial cabling.
  
- CR-7 Meeting Room HID Signo card reader, "request-to-exit" motion sensor, door contact, electric strike, storeroom function lever, latch guard, Corbin cylinder, composite cabling, stub-up.
  
- Door Release CR-1 Main Entry/Reception Desk - Button and cabling.

- Gate Release CR-5 Yard - Button and cabling.
- 

- Gate Release CR-6 Yard - Button provided on the intercom.

#### Intercom/Video System

- Head End/IT Room - Aiphone PoE-powered input/output board.
- Master Station Reception Desk - Aiphone PoE-powered handset intercom/video desk station and Cat-6 cabling.
- Gate Station Main Gate - Aiphone PoE-powered intercom/video door station, microSD card (for video & audio storage) Cat-6 cabling, and remote gate release cabling.

## Access Control

### Computer Stations

#### IT Room

Computer #1	1	ACCESS CONTROL CLIENT WORKSTATION (Seneca Data)
Access Control Software	1	KIT,LICENSE,PRO-WATCH 5.5 LE SFTWR,1 SER (HIS (Honeywell Integrated Security))
UPS	1	350VA UPS 4 OUTLET NON WALLMOUNTABLE (TRIPP LITE)
Monitor #1	1	19" LED MONITOR W/ VGA HDMI (W BOX TECH)

### Badging Stations

#### IT Room

Printer Supplies	1	Rio Pro, MC200 Cleaning Kit 10 Cards 1 Pen (HIS (Honeywell Integrated Security))
Printer Supplies	1	250 shot color film, blk on reverse (US) (MAGICARD)
Badging Printer	1	Magocard600 badge printer 1-side (US) (MAGICARD)
Badging Computer	1	Existing or Customer Supplied

### Credentials

#### Cards & Car Tags

Access Card	100	COMPOSITE ICLASS SEOS 16K, PROG SEOS, F - GLOSS, B - GLOSS, LASER MATCHING SEOS #, NO SLOT (HID CORP)
Tags	50	Windshield Tag, Adhesive Mount, for LR-2000, Minimum of 50 (AWID)

### Panel Locations

#### IT Room

Backboard	1	BACKBOARD 4'HX4'WX3/4"D WHT WOOD A/C GRADE FIRE RETARDANT (CSC)
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Control Panel	1	PW7000 INTELLIGENT CONTROLLER (HIS (Honeywell Integrated Security))
Cabinet / Enclosure	1	Trove2HW2 - eFlow104NB (10A@24VDC) power supply, ACM8 - 8 Fused Output Access Power Controller Module, VR6 - Voltage Regulator and PDS8. Labeled with Security101 and Powered by Altronix. (ALTRONIX CORP.)
Reader Board Type #1	3	PW7000 DUAL READER BOARD (HIS (Honeywell Integrated Security))
Batteries	2	12V 7AMP BATTERY (ULTRATECH)
Surge Suppression 1	1	SURGE PROTECTOR MODULALR POWER OVER ETHERNET (DITEK)
Surge Suppression 1	2	READER SURGE PROTECTION (DITEK)
Power Supply Module 1	1	POWER SUPPLY (6-24V 4.0A) (ALTRONIX CORP.)
Network Switch	1	8PT GE POE SMART MANAGED PLUS SWCH (NETGEAR)

## Access Controlled Doors

### CR-1 Main Entry

Card Reader In	1	SIGNO 20,BLK/SLVR,PIG,CRD PFL STD,MA RDY,FMT: ASP 10022,WIEG,32-B MSB,EM:32-B,LED:RED,FLSH:GRN,BZR,SRF:ON,IPM:OFF,VEL:OFF,TAP (HID CORP)
Door Contact	1	SET 3/4STLDR W/TRMS WDGP W (GRI (GEORGE RISK))
Exit Device - PIR	1	IS310 White Request to Exit Sensors (HIS (Honeywell Integrated Security))
Other	1	Sub-Contractor Charges: Adams Rite deadlatch lock •Adams Rite push paddle •HES 5000 strike •HES 502 faceplate •HES extended lip provided by Locksmith

### CR-2 Lab

Card Reader In	1	HID Signo Single Gang with HID Standard Profile - Supports Seos, iCLASS SE, iCLASS SR, iCLASS, HID Prox, Indala Prox, EM4102 Prox (HID CORP)
Door Contact	1	SET 3/4STLDR W/TRMS WDGP W (GRI (GEORGE RISK))
Exit Device - PIR	1	IS310 White Request to Exit Sensors (HIS (Honeywell Integrated Security))
Other	1	Sub-Contractor Charges: HES 5000C strike •storeroom lever •latch guard •Corbin cylinder provided by Locksmith

**CR-3 South Side Entry**

Card Reader In	1	HID Signo Single Gang with HID Standard Profile - Supports Seos, iCLASS SE, iCLASS SR, iCLASS, HID Prox, Indala Prox, EM4102 Prox (HID CORP)
Door Contact	1	SET 3/4STLDR W/TRMS WDGP W (GRI (GEORGE RISK))
Exit Device - PIR	1	IS310 White Request to Exit Sensors (HIS (Honeywell Integrated Security))
Other	1	Sub-Contractor Charges: HES 5000C strike •storeroom lever •latch guard •Corbin cylinder provided by Locksmith

**CR-4 Ready Room**

Card Reader In	1	HID Signo Single Gang with HID Standard Profile - Supports Seos, iCLASS SE, iCLASS SR, iCLASS, HID Prox, Indala Prox, EM4102 Prox (HID CORP)
Door Contact	1	SET 3/4STLDR W/TRMS WDGP W (GRI (GEORGE RISK))
Exit Device - PIR	1	IS310 White Request to Exit Sensors (HIS (Honeywell Integrated Security))
Other	1	Sub-Contractor Charges: •HES 5000C strike •latch guard provided by Locksmith

**CR-7 Meeting Room**

Card Reader In	1	HID Signo Single Gang with HID Standard Profile - Supports Seos, iCLASS SE, iCLASS SR, iCLASS, HID Prox, Indala Prox, EM4102 Prox (HID CORP)
Door Contact	1	SET 3/4STLDR W/TRMS WDGP W (GRI (GEORGE RISK))
Exit Device - PIR	1	IS310 White Request to Exit Sensors (HIS (Honeywell Integrated Security))
Other	1	Sub-Contractor Charges: •HES 5000C strike •storeroom lever •latch guard •Corbin cylinder provided by Locksmith

**Vehicle Entrances**
**LCR-5 Shop Gate**

Vehicle Long Range Reader IN	1	Mounting Bracket for Long-Range Readers, Adjustable Head (two required for Hi-Lo) (AWID)
Vehicle Long Range Reader IN	1	Long-Range RFID Access Control Reader, Indoor/Outdoor compatible (must include back box housing and mounting bracket as accessories). (AWID)

Surge Suppression	1	POWER DTA LED SG 12/24VDC (DITEK)
Vehicle Gate	1	Existing or Customer Supplied

**CR-6 Main Gate**

Card Reader IN	1	HID Signo Single Gang with HID Standard Profile - Supports Seos, iCLASS SE, iCLASS SR, iCLASS, HID Prox, Indala Prox, EM4102 Prox (HID CORP)
Reader Pedestals	1	42" PEDESTAL, PAD MOUNT, STEEL, BLACK (PEDESTAL PRO, LLC)
Reader Pedestals	1	BUFFER PLATE FOR CARD READERS EXTENDS THE READ RA (PEDESTAL PRO, LLC)
Reader Pedestals	1	L-BOLT MOUNTING KIT (PEDESTAL PRO, LLC)
Reader Pedestals	1	HOUSING BLACK STEEL (PEDESTAL PRO, LLC)
Surge Suppression	1	POWER DTA LED SG 12/24VDC (DITEK)
Vehicle Gate	1	Existing or Customer Supplied

**Aux Monitor Points**
**CR-1 Main Entry Door Release Reception Desk**

Door Release	1	SPDT SURFACE MOUNT BUTTON (ALARM CONTROLS CORPORATION)
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**CR-5 Yard Gate Release Reception Desk**

Door Release	1	SPDT SURFACE MOUNT BUTTON (ALARM CONTROLS CORPORATION)
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**Additional Itemss**
**Intercom**
**Head Ends**
**IT Room**

Output Accessory	1	MULTI-PURPOSE ADAPTOR (AIPHONE)
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**Master Station**

**Master Stations****Reception Desk**

Master Intercom	1	IX MASTER 7" HS BLK (AIPHONE)
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**Gate Stations****Main Gate**

Intercom Station	1	IP VIDEO DOOR STN,SURF (AIPHONE)
Surge Suppressor	1	SURGE PROTECTOR MODULALR POWER OVER ETHERNET (DITEK)
Accessory 1	1	HIGH ENDURANCE MICROSDXCTM SURVEILLANCE CARD 128GB (AXIS COMMUNICATIONS INC)



Qty.	Part Description (Manufacturer)	Unit Price	Extended Price
1	IP VIDEO DOOR STN,SURF (AIPHONE)	\$1,015.76	\$1,015.76
1	IX MASTER 7" HS BLK (AIPHONE)	\$1,255.95	\$1,255.95
1	MULTI-PURPOSE ADAPTOR (AIPHONE)	\$575.64	\$575.64
2	SPDT SURFACE MOUNT BUTTON (ALARM CONTROLS CORPORATION)	\$29.50	\$59.00
1	POWER SUPPLY (6-24V 4.0A) (ALTRONIX CORP.)	\$49.84	\$49.84
1	Trove2HW2 - eFlow104NB (10A@24VDC) power supply, ACM8 - 8 Fused Output Access Power Controller Module, VR6 - Voltage Regulator and PDS8. Labeled with Security101 and Powered by Altronix. (ALTRONIX CORP.)	\$900.68	\$900.68
1	Long-Range RFID Access Control Reader, Indoor/Outdoor compatible (must include back box housing and mounting bracket as accessories). (AWID)	\$1,922.87	\$1,922.87
1	Mounting Bracket for Long-Range Readers, Adjustable Head (two required for Hi-Lo) (AWID)	\$56.58	\$56.58
50	Windshield Tag, Adhesive Mount, for LR-2000, Minimum of 50 (AWID)	\$9.69	\$484.50
1	HIGH ENDURANCE MICROSDXCTM SURVEILLANCE CARD 128GB (AXIS COMMUNICATIONS INC)	\$76.79	\$76.79
1	BACKBOARD 4"HX4"WX3/4"D WHT WOOD A/C GRADE FIRE RETARDANT (CSC)	\$198.76	\$198.76
2	POWER DTA LED SG 12/24VDC (DITEK)	\$63.15	\$126.30
2	READER SURGE PROTECTION (DITEK)	\$59.27	\$118.54
2	SURGE PROTECTOR MODULALR POWER OVER ETHERNET (DITEK)	\$61.57	\$123.14
5	SET 3/4STLDR W/TRMS WDGP W (GRI (GEORGE RISK))	\$10.09	\$50.45
1	SIGNO 20,BLK/SLVR,PIG,CRD PFL STD,MA RDY,FMT: ASP 10022,WIEG,32-B MSB,EM:32-B,LED:RED,FLSH:GRN,BZR,SRF:ON,IPM:OFF,VEL:OFF,TAP (HID CORP)	\$189.57	\$189.57
5	HID Signo Single Gang with HID Standard Profile - Supports Seos, iCLASS SE, iCLASS SR, iCLASS, HID Prox, Indala Prox, EM4102 Prox (HID CORP)	\$195.31	\$976.55
100	COMPOSITE ICLASS SEOS 16K, PROG SEOS, F - GLOSS, B - GLOSS, LASER MATCHING SEOS #, NO SLOT (HID CORP)	\$6.07	\$607.00

Qty.	Part Description (Manufacturer)	Unit Price	Extended Price
5	IS310 White Request to Exit Sensors (HIS (Honeywell Integrated Security))	\$79.30	\$396.50
1	Rio Pro, MC200 Cleaning Kit 10 Cards 1 Pen (HIS (Honeywell Integrated Security))	\$114.54	\$114.54
1	KIT,LICENSE,PRO-WATCH 5.5 LE SFTWR,1 SER (HIS (Honeywell Integrated Security))	\$821.31	\$821.31
1	PW7000 INTELLIGENT CONTROLLER (HIS (Honeywell Integrated Security))	\$1,714.02	\$1,714.02
3	PW7000 DUAL READER BOARD (HIS (Honeywell Integrated Security))	\$756.31	\$2,268.93
1	250 shot color film, blk on reverse (US) (MAGICARD)	\$122.84	\$122.84
1	Magicard600 badge printer 1-side (US) (MAGICARD)	\$3,195.93	\$3,195.93
1	8PT GE POE SMART MANAGED PLUS SWCH (NETGEAR)	\$165.73	\$165.73
1	42" PEDESTAL, PAD MOUNT, STEEL, BLACK (PEDESTAL PRO, LLC)	\$128.00	\$128.00
1	BUFFER PLATE FOR CARD READERS EXTENDS THE READ RA (PEDESTAL PRO, LLC)	\$60.62	\$60.62
1	HOUSING BLACK STEEL (PEDESTAL PRO, LLC)	\$334.16	\$334.16
1	L-BOLT MOUNTING KIT (PEDESTAL PRO, LLC)	\$91.61	\$91.61
1	ACCESS CONTROL CLIENT WORKSTATION (Seneca Data)	\$1,928.27	\$1,928.27
1	350VA UPS 4 OUTLET NON WALLMOUNTABLE (TRIPP LITE)	\$94.31	\$94.31
2	12V 7AMP BATTERY (ULTRATECH)	\$17.50	\$35.00
1	19" LED MONITOR W/ VGA HDMI (W BOX TECH)	\$175.16	\$175.16

- Gate by others
- All low-voltage conduits to Main Gate, Yard Gate, and ready room from the administration building by others.
- Concrete island for the Main Gate pedestal is not included.
- Mounting pole for the long-range Yard Gate reader by others.
- Desk space required for the server, monitor, and printer is not included.
- 120V AC outlet for the access control system is by others.
- The permit fee is not included (if required) and will be invoiced at face value as a pass-thru change order.
- All required low-voltage cable is included.
- All electrified locking hardware as detailed in the scope of work is included.
- All existing door hardware is assumed to be in good working order.
- 1-Year parts and labor warranty is included.
- IP camera for creating printed credentials is not included.
- All required programming and training are included.
- Database entry or import into the access control system is not included however training is included.

**Bill to:** Indian River Mosquito Control District  
 5655 42st Street  
 Vero Beach, FL 32967

**Ship to:** Attn: Lisa Ridley  
 Indian River Mosquito Control District  
 5655 42st Street  
 Vero Beach, FL 32967

### Access Control TOTALS

INSTALLATION	\$11,330.09
EQUIPMENT	\$17,449.14
MATERIALS	\$5,017.53
SUBCONTRACTORS	\$3,593.75
TOTAL INVESTMENT	\$37,390.51

### Intercom TOTALS

INSTALLATION	\$1,450.03
EQUIPMENT	\$2,985.71
MATERIALS	\$662.51
SUBCONTRACTORS	\$0.00
TOTAL INVESTMENT	\$5,098.25

### GRAND TOTALS

INSTALLATION	\$12,780.12
EQUIPMENT	\$20,434.85
MATERIALS	\$5,680.04
SUBCONTRACTORS	\$3,593.75
TOTAL INVESTMENT	\$42,488.76

**1. Limited Warranty: Exclusions and Disclaimers**

A. To the extent not otherwise warranted pursuant to an applicable manufacturer's warranty, Security 101 warrants all equipment and installation labor rendered as part of the Work against defects in materials and labor, not inherent in the quality required or permitted by the Agreement, for a period of twelve (12) months (the "Warranty Period") from the date of substantial completion of the installation of the Work. Security 101's warranty specifically excludes remedy for damage or defect to expendable supplies, equipment or parts or any portions of the Work caused by misuse, abuse, modifications not executed by Security 101, improper or insufficient maintenance, improper operation, Acts of God, alteration, modification, manipulation, tampering or vandalism by any other party, or normal wear and tear and normal usage. Any and all warranty claims must be made by written notice to Security 101 within the Warranty Period and any defect claimed will be repaired or replaced at the sole option of Security 101. Any shipping charges in connection with a repair or replacement shall be the responsibility of Customer. Notwithstanding anything contained herein to the contrary, Security 101's sole liability for any warranty claims hereunder shall be limited to the repair or replacement of the Work or any portion thereof.

B. THE WARRANTY DESCRIBED IN SUBSECTION 1A ABOVE IS THE ONLY WARRANTY COVERING THE INSTALLATION LABOR, MATERIALS AND EQUIPMENT OR ANY OTHER PORTION OF THE WORK AND IS GIVEN IN LIEU OF ANY AND ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, STATUTORY OR COMMON LAW, AND ALL SUCH WARRANTIES, INCLUDING, BUT NOT LIMITED TO WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND HABITABILITY ARE HEREBY EXCLUDED AND SPECIFICALLY DISCLAIMED.

C. Except to the extent otherwise provided in Subsection 2A below, in no event shall Security 101 be liable to Customer or any third party for special, incidental, consequential, exemplary, punitive damages or for lost profits, or lost sales as a result of defect in the installation labor, equipment, materials or other supplies with respect to any item furnished under the Agreement, the malfunction or non-function of any system, wrongful performance of or failure to perform any acts included in the Work, transportation delays, breach of warranty or any criminal or other activities by third parties resulting there from.

D. Customer acknowledges that no warranty, representation, or statement by any representative of Security 101 not expressly stated herein shall be binding. The Agreement and the document or documents attached hereto or to which this writing is a part, shall constitute the final expression of the parties' agreement and is a complete and exclusive statement of the terms of the Agreement.

**2. Limitation of Liability**

A. To the extent of Security 101's insurance coverage and subject to the limitations contained in Subsections 2B and 2C below, Security 101 agrees to indemnify, defend and hold harmless Customer for, from and against all claims, damages, losses, costs or injury to persons or property occurring during the installation of the Work under the Agreement, except to the extent caused by the negligence or willful misconduct of Customer. Customer and Security 101 agree that the indemnification given herein shall be limited to the amount specified in Subsection 2C, which amount is stipulated by the parties to bear a reasonable commercial relationship to this Agreement and is hereby incorporated into the specifications for the Work.

B. The parties acknowledge and agree that: (a) the Work is intended to constitute or be a part of a security system designed to reduce risk of loss for the Customer; (b) Customer has selected, accepted and approved the Scope of the Work after considering and balancing the levels of protection afforded by various types of systems and services available to it and the related costs of them; (c) neither Security 101 nor any person engaged by Security 101 to perform any portion of the Work shall be construed to be an insurer of the person or property of Customer, its employees, agents, contractors, assigns, customers, invitees or any other person at the location(s) where the Work is performed (the "Locations"); (d) the Price and Payment Terms are based solely on the cost and value of Security 101 providing the Work and are unrelated to the value of property of Customer or others located at the Locations; (e) the Price and Payment Terms do not contemplate any payment being made or consideration being given to Security 101 for any guarantee, warranty or insuring agreement by any one or more of them to Customer with respect to the person or property of anyone; and (f) Security 101 MAKES NO GUARANTEE OR WARRANTY OF ANY KIND THAT THE WORK (INCLUDING ANY MATERIALS AND EQUIPMENT SUPPLIED AS PART OF THE WORK) WILL AVERT OR PREVENT OCCURRENCES, CRIMINAL EVENTS, VANDALISM OR CONSEQUENCES THEREFROM WHICH THE WORK IS DESIGNED TO DETECT OR AVERT. CONSEQUENTLY, THE PARTIES ACKNOWLEDGE AND AGREE THAT SECURITY 101 IS NOT AN INSURER AND CUSTOMER WILL OBTAIN FROM ITS OWN INSURER ANY INSURANCE THAT IT DESIRES TO PROTECT ITS PROPERTY OR PERSONS FROM ANY SUCH EVENTS OR OCCURRENCES. CUSTOMER HEREBY WAIVES ALL SUBROGATION AND OTHER RIGHTS OR RECOVERY AGAINST SECURITY 101 THAT ANY INSURER OR OTHER PERSON MAY HAVE AS A RESULT OF PAYING ANY CLAIM OR LOSS OR INJURY TO ANY OTHER PERSON.

C. Notwithstanding the limited warranty and the limitation on liability provisions contained herein, in the event Security 101 is found liable for personal injury or property loss or damage caused by a failure to perform by Security 101 or the failure of any materials or equipment in any respect whatsoever or a court of competent jurisdiction determines the limitations on warranty or liability are inapplicable, then Customer agrees that the aggregate maximum liability of Security 101 under or with respect to the Agreement, the Work performed hereunder and any warranty provided for herein, shall be limited to a sum equal to the greater of (i) Security 101's insurance coverage, and (ii) the total Price paid by Customer under the Agreement, and this liability shall be exclusive, and, with the exception of liability arising from Security 101's gross negligence or willful misconduct, the provisions of this Subsection shall apply if loss or damage, irrespective of cause or origin, results directly

or indirectly to persons or property, from performance or nonperformance of the Work, from breach of warranty, active or otherwise of Security 101.

### 3. Indemnification

A. Customer acknowledges and agrees that Security 101 does not insure against loss, but rather Security 101 provides security products and services. Accordingly, Customer agrees to indemnify Security 101 and hold Security 101 harmless from any and all claims by third parties related to the above services and/or products, other than claims arising from the negligence or willful, intentional misconduct of Security 101. In agreeing to indemnify Security 101, Customer agrees to indemnify Security 101 against all claims from third parties related to the above services and/or products including but not limited to subrogation claims, damages claims, and reasonable attorney's fees and costs claims.

### 4. Design Development, Programming, Drawings, Ownership, and Software License(s)

A. Design Development. Customer and Security 101 have together developed or will develop the design and specifications for the Work. When Customer has accepted or approved the design and specifications, the sole and final responsibility for the design and specifications shall be Customer's. Security 101 shall have no liability to Customer for any loss or damage claimed against or incurred by Customer or any employee, agent, licensee or invitee of Customer because of any defect or alleged defect in the design or specifications or the failure of the equipment or the Work to perform as desired or anticipated by Customer.

B. Programming. Security system programming is an essential element of the systems operation and performance. Customer acknowledges and agrees that security system programming is an ever-changing process, and in significant part subject to Customer's day-to-day and other business operations and parameters and the changes or modifications to them. To the extent required by the design and specifications of the Work, Security 101 shall:

(i) Load a configuration program that will allow Customer's security system to perform basic access control operation, door timers, lock timers, and basic alarm functions; and

(ii) Provide a total number of hours of personnel training regarding Customer's security system as specified in the Agreement; if a number of hours is not specified, the total number of hours of training shall not exceed twelve (12). Personnel training may include training of operators, administrators, or other personnel designated by Customer. Training subjects shall be dictated by Work specifications but may include password configuration, door identification, timers, alarms and reports. Additional training, programming or related consulting services provided by Security 101 at Customer's request shall be provided at an above contract cost.

#### C. Drawings.

(i) To the extent required by the design and specifications of the Work, Security 101 shall provide reasonable descriptions of the functional operation of the system(s) being provided by the Work.

(ii) Unless otherwise stated in schedule of work, Security 101 may provide, at Customer's request and at an above contract cost, detail drawings utilizing industry standard electronic floor plans.

D. Ownership. Prior to completion of the Work, any drawings, specifications and equipment lists developed in connection with the design for the Work shall remain the property of Security 101 whether the Work for which they were made is executed or not. Drawings, specifications and equipment lists shall be returned to Security 101 on demand at any time prior to substantial completion of the Work. Prior to substantial completion of the Work, any drawings, specifications and equipment lists: (a) shall be considered confidential information and trade secrets of Security 101 unless they constitute information which is exempted or excluded by law from confidential and trade secret status; (b) shall not be used by Customer on other projects or extensions of a project included within the Work, or to obtain other bids, except by agreement in writing and with appropriate compensation to Security 101; and (c) are not to be reproduced in whole or in part without prior written consent of Security 101. Upon substantial completion of the Work and final payment in full by Customer, ownership of drawings, specifications and equipment lists shall become Customer's property.

E. Software License(s). Software required to operate systems are governed by the License Agreement provided by the system manufacturer(s).

### **Access Control Terms & Conditions**

A. All Door(s) and associated door hardware are not included, unless specifically identified in the scope of work and/or equipment list.

B. Coring of new or existing doors required for electrified locking hardware is not included, unless specifically identified in the scope of work.

C. Modification of any new or existing fire doors is not included. Additional charges may apply if SECURITY 101 is requested to perform such work.

D. Proper door alignment and mechanical operation is the responsibility of others.

E. Programming and configuration of your microprocessor and/or CPU is included, excluding loading the database. It shall be the responsibility of the Customer to load the data base which involves defining access levels, time zones, personnel data, programming maps, defining alarm messages and instructions, along with the input of any user defined data. Individual cardholder input and definition is also excluded.

F. Access control cards are not included, unless specifically identified in the scope of work and/or equipment list.

G. Access control system computer UPS is not included unless specifically identified in the scope of work and/or equipment list.

H. FIRE ALARM RELEASE – It is the responsibility of the customer and the fire alarm service provider for this site. Any permits required in accordance with the fire alarm system or release shall be obtained by the fire alarm service provider.

I. Conduit, Stub-up and Sleeves are not included, unless specifically identified in the scope of work and/or equipment list.

J. Permit, City, Application, Expediting and Inspection fees are not included, unless specifically identified in the scope of work.

### **Intercom Terms & Conditions**

A. A dedicated circuit is recommended for the Video/ICM system and not included.

B. Current and future lighting requirements are the responsibility of others.

C. Appropriate furniture, rack or shelving for Video recording equipment is not included, unless specifically identified in the scope of work and/or the equipment list.

D. Current and future foliage and/or landscaping maintenance to accommodate Video/ICM system are the responsibilities of others.

E. Conduit, Stub-up and Sleeves are not included, unless specifically identified in the scope of work and/or equipment list.

F. Permit, City, Application, Expediting and Inspection fees are not included, unless specifically identified in the scope of work.

### **Additional Terms & Conditions**

#### 1. General

A. Customer to make available adequate mounting space for all head end devices. Mounting space requirements will be provided to Client upon award.

B. Any High voltage (greater than 48 VAC) requirements are not quoted, unless specifically identified in the scope of work and/or the equipment list.

C. This installation will be done with plenum-rated wire where required for low voltage work installed in free air, above ceilings and in partition walls. This installation does not include costs for asbestos abatement related work.

D.) Conduit is not included, unless specifically identified in the scope of work and/or the equipment list.

#### 2. Installation

A. All required installation documents are included.

B. Installation of all required equipment and materials with on-site supervision of project is included.

C. Labor quoted assumes normal eight (8) hour working days, excluding weekends, holidays and overtime.

D. Idle time incurred by Security 101 employees and their subcontractors due to escorts, clearances, inability to enter workspace, and other

factors beyond our control or caused by Customer or Customer's designee's will be invoiced at our current labor rates.

E. This proposal includes travel to and from the site to perform our stated scope of work. Additional or duplicate site visits required due to factors beyond our control, will be invoiced at our current labor rates.

F. Client to coordinate with local Security 101 staff to provide safe and timely right-of-passage in the work area during cable run and system installation.

G. Client to provide and coordinate 110 VAC electrical service where needed.

H. All LAN/WAN connections, addressing and network functionality are the responsibility of the Client.

I. Any telephone lines or LAN/WAN connections must be installed and operational prior to Security 101 commencing work. The local Security 101 representative will verify the availability and functionality of all connections prior to starting work.

### 3. Changes in Scope of Work

A. Any changes in the understood scope of work will be communicated and approved in writing (by an authorized Client representative), prior to commencing work.

### 4. Permits/Bonding

A. Unless otherwise stated in the schedule of work herein, all costs for or associated with Permits, Bonds, and other requirements by any government agency are the responsibility of the customer. Customer shall immediately reimburse and/or pay said costs upon written request or invoice from Security 101.

### 5. Sealed Engineered Drawings

A. Sealed Engineered Drawings are not included, unless specifically identified in the scope of work, clarifications and/or equipment list.  
B. Customer is responsible to provide the unbound .DWG (AutoCAD) electronic files as required.

### 6. Miscellaneous

A. The bold headings and numbered paragraphs are for convenience only, have no legal significance, and shall not be deemed to alter or effect any provision of this Agreement.

B. Neither party shall be liable in damages or have the right to terminate this Agreement for any delay or default in performing hereunder if such delay or default is caused by conditions beyond its control including, but not limited to Acts of God, Government restrictions (including the denial or cancellation of any export or other necessary license), wars, insurrections and/or any other cause beyond the reasonable control of the party whose performance is affected.

C. Neither party shall be liable for any failure or delay in performance under this Agreement (other than for delay in the payment of money due and payable hereunder) to the extent said failures or delays are proximately caused by causes beyond that party's reasonable control and occurring without its fault or negligence, including, without limitation, failure of suppliers, subcontractors, and carriers, or party to substantially meet its performance obligations under this Agreement, provided that, as a condition to the claim of non-liability, the party experiencing the difficulty shall give the other prompt written notice, with full details following the occurrence of the cause relied upon. Dates by which performance obligations are scheduled to be met will be extended for a period of time equal to the time lost due to any delay so caused.

D. In the event that any one or more of the provisions contained herein shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions of this agreement, but this agreement shall be construed as if such invalid, illegal or unenforceable provisions had never been contained herein, unless the deletion of such provision or provisions would result in such a material change so as to cause completion of the transactions contemplated herein to be unreasonable.

E. In the event of a dispute arising under this Agreement, the parties expressly agree that this Agreement shall be deemed to have been made and shall be construed and enforced in accordance with the laws of the State of Florida, and hereby submit to the exclusive jurisdiction of the state or federal courts sitting in Broward County, Florida.



For the amount of **\$42,488.76** (tax not included)  
This proposal dated Tuesday, February 15, 2022 is valid until Saturday, April 16, 2022

The person or persons below represent that they are authorized to sign and execute this binding agreement. This acceptance indicates understanding of the complete proposal, including clarifications, design, programming, drawings, ownership and software licenses and the Warranty Service Plan, if included as a part of this proposal. This system proposal is intended to provide the customer partial protection of the designated premises. Its design should be understood to represent a compromise between the costs, understood scope of work and customer feedback. Accordingly, such a system may not provide ample protection from all possible threats, and Security 101 shall not be responsible in such an event.

**Payment Terms**

50% upon Mobilization  
40% upon Equipment Received  
10% upon Job Complete

Under no circumstances may the customer make payments directly to any subcontractor, material supplier, laborer or any other person performing work or furnishing material under the Agreement without the prior written consent of Security 101.

Security 101 may assign this Agreement to any other person, firm or corporation without notice to or approval by the customer and may subcontract any activities which may be performed under this Agreement, either voluntarily or by operation of law, without the consent of the customer.

**Licenses**

FL — Low Voltage: EG13000307

Indian River Mosquito Control District

AVI Integrators, Inc. (WPB)

\_\_\_\_\_  
Authorized Customer Signature (date)

\_\_\_\_\_  
Authorized Security 101 Signature (date)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Purchase Order Number

List all contracts completed by your organization in the previous 3 fiscal years (more than 10, list 10 most recently completed)

Project Name	Name of GC	GC's Contact Name and Phone	Original Contract Price	Final Contract Price	Was a Bond provided?	% Complete	Date Completed
South Florida Water Management	Direct	Petra Cardanes - 561-682-6449	\$354,964	\$1,182,857	N	100	2021
St Lucie County - Treasure Coast Airport	Direct	Kevin Lindgren - 772-462-2550	\$479,986	\$481,417	Y	100%	9/21
Palm Tran South Expansion	Morganti (Striker Elect)	Jon Lowke - 561-689-0200	\$544,109	\$580,082	N	100%	7/21
JFK North Medical Center - Emergency & Behavioral Expansion	DPR Construction	Kevin Dean - 954-991-6200	\$239,225	\$239,225	N	100%	4/21
Palm Beach County - ESS Various Projects	Blanket Contract	Gilbert Morales - 561-233-0717	\$1,000,000	\$1,000,000	Y	On Going	On Going
Warren Henry Auto Group	Direct	George Pacinelli - 954-224-3552	\$796,000	\$796,000	N	100%	4/20
Jackson Health Systems Rehab	Direct	Philip Albert - 305-585-8476	\$487,000	\$487,000	N	100%	5/20
Jackson West	Direct	Philip Albert - 305-585-8476	\$925,000	\$925,000	N	90%	In Process
Miami Dade Mental Health	Blue Wave	Kevin Miller - 954-436-8886	\$1,300,000	\$1,300,000	N	10%	In Process
AdventHealth - Tampa	JCI	Frank Abdel - 813-521-1521	\$556,000	\$556,000	Y	90%	In Process





## **Indian River Mosquito Control District**

[5655 41st Street, Vero Beach, FL 32967](#)

### **Access Control System**

- Gate Video Intercom Access Control
- Property's Vehicles Restricted Area Access Control
- 5 Man Doors Access Control



Angel Ricardo **SECURITY**

Account Executive

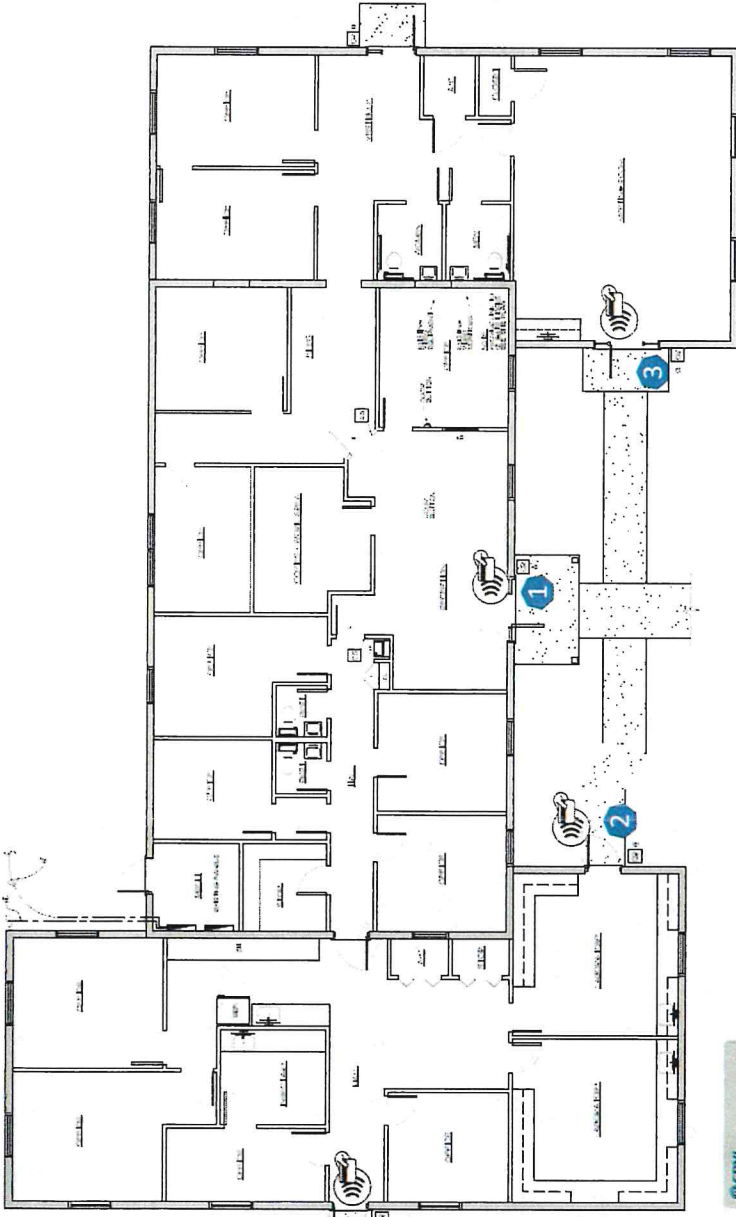
Phone: [305-406-1143](tel:305-406-1143)

Cell: [786-350-9063](tel:786-350-9063)

Email: [Angel.Ricardo@gensecurity.com](mailto:Angel.Ricardo@gensecurity.com)

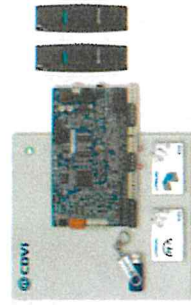
5650 Sheridan St., Hollywood, FL 33021

**02/23/2022**

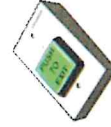


- 1
- 2
- 3
- 4
- 5

- Reception Door
- Lab Door
- Meeting Room Door
- Hall Door
- Shop Door (close-by building)



3 x 2-Doors MIFARE Controllers

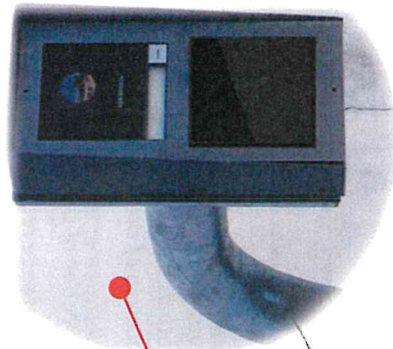


Wireless desk top transmitter



5 x Door Magnet Lock Access Control

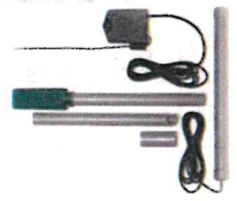
Vehicle detection  
automatic gate exit  
magnetic wand



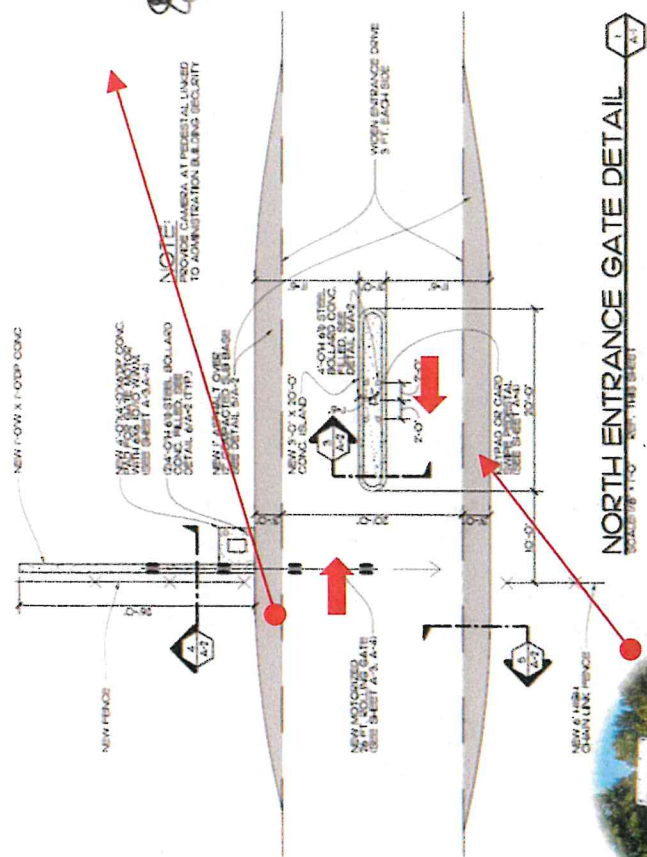
Video two-way audio intercom  
w/ card reader



Video two-way audio intercom  
Indoor desk station



Long range vehicle  
tag reader



NORTH ENTRANCE GATE DETAIL  
SCALE: 1/8" = 1'-0" REF: THIS SHEET



NOTES:  
PROVIDE CAMERA AT PRESTAL LINKED  
TO ADMINISTRATION BUILDING SECURITY

SOUTH GATE DETAIL  
SCALE: 1/8" = 1'-0" REF: THIS SHEET

### **Access Control System Summary**

#### **- Gate Video Intercom Access Control (North Gate)**

The system will be provided with a video two-way audio intercom with a call button and a MIFARE card reader. Employees will be able to gain access to the location after scanning a card issued for them. Visitors will push the call button and the desk person grants them access from the desk station after they identify themselves. Users will be able to leave the property with a vehicle detection magnetic wand.

#### **- Property's Vehicles Restricted Area Access Control (South Gate)**

Only authorized vehicles would be allowed to this area. A long-range vehicle tag reader will grant access to the area once the vehicle tag has been scanned. Users will be able to leave the area with a vehicle detection magnetic wand.

#### **- 5 Man Doors Access Control**

The five-man doors of interest will be provided with magnetic locks. The access will be controlled through MIFARE card readers (same cards as for the main gate). From the indoor the doors will open after the exit is requested or granted from the desk.

**TOTAL PRICE \$ 24,684.83 + taxes (includes parts and labor)**  
Access control at platforms is free.

#### **By others:**

- dig a 1ftD trench from the location of the reader post to the south gate operator.
- dig a 1ftD trench from the location of the reader post to the south gate operator.
- dig a 1ftD trench from the location of the buried wand to the location of the transmitter on both gates.
- dig a 1ftD trench and running 110VAC from the building to the location of the outdoor PoE injector.
- install 4' tall AG 3" round steel post on the north gate for the long-range reader.
- run 110 VAC to the connection point of the internal circulation access.



A Bates Security Company

**Proposal #: 29657-1-0**  
March 01, 2022



Security



Video



Access



Fire

## Indian River Mosquito Control District

### Access Control

***Prepared For:***

Lisa Ridley

Indian River Mosquito Control District

(772) 562-2393

[l.ridley@irmosquito2.org](mailto:l.ridley@irmosquito2.org)

***Prepared By:***

Roger Marcil

Security Consultant

**Absolute Protection Team**

1.772.473.9261

[rmarcil@batessecurity.com](mailto:rmarcil@batessecurity.com)





A Bates Security Company

**Proposal #: 29657-1-0**  
March 01, 2022



## Scope Of Work

Unless otherwise noted, this proposal does not include lift rental, conduit, trench with conduit and or earth work, "prevailing wages", union wages, plenum cabling, permit and or submittal fees. Installation work will be performed during normal business hours, Monday through Friday. Client will provide dealer with the necessary electrical power (120VAC) and communications path for system communication as well as any dedicated phone lines or static IP addresses and or Internet connectivity as applicable at each head end and remote panel location.. Network connection with necessary IP information to be provided by client. Fire systems by code will require two telephone lines or an approved cellular or IP communications path. Client is responsible for the proper operation of all door hardware. Surge protection is not provided unless otherwise noted. Any surge protection provided is meant only to reduce risk of damage due to surge, but cannot and is not guaranteed to stop damage from surge that overwhelms or bypasses provided surge protection.

All monthly service investments exclude physically damaged equipment, network issues / troubleshooting, and scissor / boom lift charges if required for service.

Existing equipment, cabling, and infrastructure installed by others is assumed to be in good working order. Any additional labor and or materials spent due to servicing, repairing or replacing existing equipment, cabling, and infrastructure will be billed on a time and materials basis.

-----  
Install a five door access control system. With four doors in the main building and one door 15'-20' away in the shop area. Each door has an exterior reader, 1200LB mag lock, exit motion and emergency exit button. One combo reader keypad for the gate entry mounted on a steel pedestal with a 10" x 10" housing. One nema enclosure out at the gate for our power supply and door controller. A card printer kit is included for printing cards dual sided. Fifty printable cards are included.

Not Included: Internet service for remote programming of the access control system. 110V power to our NEMA enclosure at the gate and 110V outlets for the door control power supplies.

Monthly investment includes full service on the system. See the attached separate sheet for details on the services included.



A Bates Security Company

**Proposal #: 29657-1-0**  
March 01, 2022



## Full Service Benefits

- LOCAL service is available 24 hours a day 365 days a year.
- Service calls generated as a result of component failure will be repaired and component replaced without charge.
- Service calls generated as a result of installation procedures or workmanship will be repaired without charge for the lifetime of the agreement.
- Service calls generated as a result of wiring failure where wiring has not been cut or otherwise damaged or disturbed will be repaired or replaced without charge.
- Allows for fixed budget amount for maintenance of equipment.
- Replacement equipment will be the latest version of equipment.
- Yearly preventative maintenance visit at Customer's request.
- Remote programming. (where applicable)
- No extra paperwork to be generated or completed under covered service calls.
- 24 hours typical response to service calls.



A Bates Security Company

Proposal #: 29657-1-0  
March 01, 2022



## Investment Summary Access Control

### Customer Details:

Site: 5655 41st Street Vero Beach, FL 32967  
Billing: 5655 41st Street Vero Beach, FL 32967  
Contact: Lisa Ridley (772) 562-2393 l.ridley@irmosquito2.org

### Security Consultant:

Name: Roger Marcil  
Cell #: 1.772.473.9261  
Email: rmarcil@batessecurity.com

### Access Control

#### QTY Description

- 1 3MillID Single GangKeypad OSDP Multi tech reader
- 1 PoE Network Door Controller
- 1 Single Access Door Power Supply w/ Fire Release
- 1 Power Supply/Charger 12/24 V, 1.75A, Fire Release
- 1 14x12x6 Nema Enclosure with Latching Door
- 1 DTC4250E FD BUNDLE W/ASSURE ID
- 1 Pedestal Pro (48-9C) Mountng Kit
- 1 Pedestal Pro Square 10x10 Steel Housing
- 2 ISO 26 BIT 125KHZ NO Slot 25PK
- 5 PoE Network Door Controller
- 5 Surface Mounting Box
- 5 Single Access Door Power Supply w/ Fire Release
- 5 2 Conductor Line Cord
- 5 12 VDC 7AH SLA Battery
- 5 Magnetic Lock, 1200 lb (1000+ holding force recommended for exterior doors)
- 5 Spacer Bracket for 1200lb. Mag Lock
- 5 Egress Request-To-Exit Motion
- 5 Egress Button - PNEUMATIC -code required
- 5 Proximity Reader Mullion Mount
- 6 8 Port PoE Network Switch

### Professional Services : Monthly

#### Description

Bates Security Access Control Service  
Full Service- Video, Access, Non Monitored

### Financial Summary

<b>Total System Investment:</b>	<b>\$32,200.00</b>
<b>Monthly Service Investment:</b>	<b>\$337.00</b>
<b>Deposit Due in Advance:</b>	<b>\$16,100.00</b>
<b>Balance Due Upon Completion:</b>	<b>\$16,100.00</b>



A Bates Security Company

**Proposal #: 29657-1-0**  
March 01, 2022



Security



Video



Access



Fire

**Client Name: Indian River Mosquito Control District**

**Client Approval:** \_\_\_\_\_

**Date:** \_\_\_\_\_

*This proposal is valid for 90 days.*





**Indian River  
Mosquito Control District**  
**FINANCIAL STATEMENTS**  
Year Ended September 30, 2021



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

[CRlcpa.com](http://CRlcpa.com)

**Indian River Mosquito Control District**  
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**As of September 30, 2021**

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**Indian River Mosquito Control District  
District Commissioners  
As of September 30, 2021**

**District Commissioners**

Janice Broda Chair

Matt Erpenbeck Vice Chair

Thomas S. Lowther Secretary/Treasurer





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## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and major fund of the Indian River Mosquito Control District, (the "District") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Indian River Mosquito Control District as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the required budgetary comparison information and the postemployment benefits and net pension liability supplementary information on pages 7-12 and pages 47-55, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Melbourne, Florida  
February 28, 2022

## Indian River Mosquito Control District Management's Discussion and Analysis

Our discussion and analysis of the Indian River Mosquito Control District, Vero Beach, Florida ("District") provides an overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

As management of the District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended September 30, 2021. This overview and analysis is required by generally accepted accounting principles (GAAP) in the United States of America in Governmental Accounting Standards Board Statement No. 34 **Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments** (GASB 34).

### DISTRICT HIGHLIGHTS

- The District is an independent special taxing district, which operates under Chapter 388, Florida Statutes.
- The District is governed by a three-member Board of Commissioners. Each commissioner is elected for a four-year term.
- The District employs 28 full-time employees. The District owns over 30 vehicles along with several boats and pieces of heavy machinery.
- The District's offices are located at 5655 41 St. Street, Vero Beach, Florida 32967.
- Ground and aerial mosquito control services are provided within the District's 352 square miles. The District includes 66% of the land mass of Indian River County.
- During fiscal year ended September 30, 2021, the District aerially treated (=larvicided) 22,193 acres, which is approximately 1.2X the 37-year historical average. However, this amount is approximately 1.3X of our last 5-year average of 28,935 acres.
- During fiscal year ended September 30, 2021, the District ground sprayed (=adulticided) 9,149 miles, which is approximately 1.01% more than the 37-year historical average. That mileage exceeds the most recent 5-year average of 5,663 miles by 62%.
- During fiscal year ended September 30, 2021, the District received 811 service requests from the public which is approximately 3% of the 30-year total. That number is close to the past 5-year average of 759 requests.

# Indian River Mosquito Control District Management's Discussion and Analysis

## FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities plus deferred inflows of resources at the close of the most recent fiscal year resulting in a net position balance of \$3,951,968.
- The change in the District's total net position in comparison with the prior fiscal year was \$411,802. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental fund reported ending fund balances of \$2,580,822, an increase of \$317,445 in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for prepaid items and inventory, assigned for future capital outlay and subsequent years' expenditures, and the remainder is unassigned which is available for spending at the District's discretion.

## OVERVIEW OF FINANCIAL STATEMENTS

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

### Government-Wide Financial Statements

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

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

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

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

# Indian River Mosquito Control District Management's Discussion and Analysis

## Fund Financial Statements

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

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

### Governmental Funds

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

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

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

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

### Fiduciary Funds

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

## Notes to the Financial Statements

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

## Indian River Mosquito Control District Management's Discussion and Analysis

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

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

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

NET POSITION		
SEPTEMBER 30,		
	2021	2020
	<u>2021</u>	<u>2020</u>
Current and other assets	\$ 2,682,945	\$ 2,388,214
Capital assets, net of depreciation	3,440,513	3,492,111
Total assets	6,123,458	5,880,325
Deferred outflows of resources	667,322	1,016,259
Total assets and deferred outflows	<u>6,790,780</u>	<u>6,896,584</u>
Current liabilities	102,123	124,837
Long-term liabilities	1,357,138	3,109,814
Total liabilities	1,459,261	3,234,651
Deferred inflows of resources	1,379,551	121,767
Total liabilities and deferred inflows	<u>2,838,812</u>	<u>3,356,418</u>
Net position		
Investment in capital assets	3,440,513	3,492,111
Unrestricted	511,455	48,055
Total net position	<u>\$ 3,951,968</u>	<u>\$ 3,540,166</u>

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

## Indian River Mosquito Control District Management's Discussion and Analysis

### GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

Revenues:		
Program revenues:	2021	2020
Operating grants and contributions	\$ 51,634	\$ 198,352
General revenues:		
Property taxes	4,700,890	4,467,920
Investment earnings	3,870	13,327
Miscellaneous income	7,009	716
Gain on disposal of capital assets	25,069	8,839
Total revenues	4,788,472	4,689,154
Expenses:		
Physical environment	4,376,670	5,256,344
Total expenses	4,376,670	5,256,344
Change in net position	411,802	(567,190)
Net position - beginning	3,540,166	4,107,356
Net position - ending	\$ 3,951,968	\$ 3,540,166

Operating grants and contributions decreased due to not receiving a grant from FEMA again in 2021 for approximately \$200,000 offset by donations of inventory of approximately \$50,000. Property taxes increased due to higher property values for approximately \$150,000. Expenses declined due to having fewer employees during 2021 for approximately \$300,000 and less chemicals were utilized for approximately \$100,000, as there were no hurricanes in 2021. As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$4,376,670. The costs of the District's activities were primarily funded by property taxes. Program revenues are comprised primarily of grants and contributions.

### GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Commissioners. The general fund budget for the fiscal year ended September 30, 2021 was amended to decrease revenues by \$58,592 and increase appropriations by \$271,731. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.



## **Indian River Mosquito Control District Management's Discussion and Analysis**

### CAPITAL ASSETS

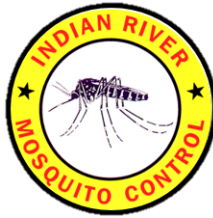
At September 30, 2021, the District had \$7,914,859 invested in capital assets. In the government-wide statements, depreciation of \$4,474,346 has been taken, which resulted in a net book value of \$3,440,513. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND OTHER EVENTS

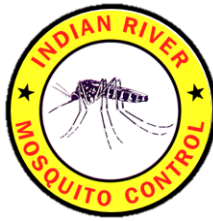
The District is planning two capital improvement projects: improvements to the security systems, and generator installation at the District's facilities. In addition, it is anticipated that the general operations of the District will remain fairly constant. Current trends in the local real estate values have seen a moderate increase in values which is expected to continue in the near future. The District's budget for the 2021-2022 fiscal year is at a millage rate of 0.2515.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Indian River Mosquito Control District at 5655 41st Street, Vero Beach, Florida, 32967.



**BASIC FINANCIAL STATEMENTS**



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**Indian River Mosquito Control District  
Statement of Net Position**

<i>September 30, 2021</i>	Primary Government
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,336,581
Receivables	3,198
Investments	30,557
Inventories	311,186
Prepaid items	1,423
Capital assets:	
Nondepreciable	785,936
Depreciable, net	2,654,577
<b>Total assets</b>	<b>6,123,458</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
FRS pension	656,324
OPEB trust	10,998
<b>Total deferred outflows of resources</b>	<b>667,322</b>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	72,311
Accrued wages	29,812
Noncurrent liabilities:	
Compensated absences	74,033
Net pension liability	1,025,089
Net OPEB liability	258,016
<b>Total liabilities</b>	<b>1,459,261</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
FRS pension	1,379,551
<b>Total deferred inflows of resources</b>	<b>1,379,551</b>
<b>NET POSITION</b>	
Net investment in capital assets	3,440,513
Unrestricted	511,455
<b>Total net position</b>	<b>\$ 3,951,968</b>

## Indian River Mosquito Control District Statement of Activities

<i>Year ended September 30, 2021</i>						Primary Government
Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Physical environment	\$ 4,376,670	\$ -	\$ 51,634	\$ -	\$ (4,325,036)	
Total governmental activities	\$ 4,376,670	\$ -	\$ 51,634	\$ -	\$ (4,325,036)	
General revenues						
Property taxes					4,700,890	
Investment earnings					3,870	
Miscellaneous income					7,009	
Gain on disposal of capital assets					25,069	
Total general revenues					4,736,838	
Change in net position					411,802	
Net position, beginning of year					3,540,166	
Net position, end of year					\$ 3,951,968	

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

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

<i>September 30, 2021</i>	General	Total Governmental Fund
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,336,581	\$ 2,336,581
Receivables	3,198	3,198
Investments	30,557	30,557
Inventories	311,186	311,186
Prepaid items	1,423	1,423
<b>Total assets</b>	<b>\$ 2,682,945</b>	<b>\$ 2,682,945</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities		
Accounts payable and accrued expenses	\$ 72,311	\$ 72,311
Accrued wages	29,812	29,812
<b>Total liabilities</b>	<b>102,123</b>	<b>102,123</b>
Fund balances:		
Nonspendable for:		
Prepays and inventory	312,609	312,609
Assigned:		
Subsequent year's expenditures	1,641,250	1,641,250
Capital outlay	269,000	269,000
Unassigned	357,963	357,963
<b>Total fund balances</b>	<b>2,580,822</b>	<b>2,580,822</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,682,945</b>	<b>\$ 2,682,945</b>

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

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

*September 30, 2021*

Total fund balances - governmental funds	\$ 2,580,822
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	3,440,513
Deferred outflow of resources related to pension earnings and OPEB are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	667,322
Deferred inflow of resources related to pension earnings are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	(1,379,551)
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds	
Compensated absences	(74,033)
Net pension liability	(1,025,089)
Net OPEB liability	(258,016) (1,357,138)
Net position of governmental activities	\$ 3,951,968

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

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

<i>Year ended September 30, 2021</i>	General	Total Governmental Fund
<b>Revenues</b>		
Property taxes	\$ 4,700,890	\$ 4,700,890
Interest income	3,870	3,870
Grants and donations	51,634	51,634
Miscellaneous revenue	7,009	7,009
<b>Total revenues</b>	<b>4,763,403</b>	<b>4,763,403</b>
<b>Expenditures</b>		
Current:		
Physical environment	4,068,674	4,068,674
Capital outlay	404,183	404,183
<b>Total expenditures</b>	<b>4,472,857</b>	<b>4,472,857</b>
Excess of revenues over expenditures	290,546	290,546
<b>Other financing sources</b>		
Proceeds from sale of capital assets	26,899	26,899
<b>Net other financing sources</b>	<b>26,899</b>	<b>26,899</b>
Net changes in fund balance	317,445	317,445
Fund balance, beginning of year	2,263,377	2,263,377
<b>Fund balance, end of year</b>	<b>\$ 2,580,822</b>	<b>\$ 2,580,822</b>

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



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

*Year ended September 30, 2021*

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Net change in fund balances - total governmental funds \$ 317,445

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

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

Expenditures for capital assets	\$ 386,376	
Less: current year depreciation	<u>(436,144)</u>	(49,768)

Governmental funds only report the disposal of capital assets to the extent  
proceeds are received from the sale (\$26,899). In the statement of  
activities, a gain or (loss) is recorded for the disposals of \$25,069. (1,830)

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

Compensated absences	\$ 103,496	
Other postemployment benefits liability	(92,329)	
Net pension liability	<u>134,788</u>	145,955

---

Change in net position of governmental activities \$ 411,802

---

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

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

<i>September 30, 2021</i>	OPEB Trust Fund
<hr/>	
<b>ASSETS</b>	
Cash and cash equivalents	\$ 38,869
Investments	212,786
<hr/>	
Total assets	251,655
<hr/>	
<b>LIABILITIES</b>	
	-
<hr/>	
<b>NET POSITION</b>	
Net position restricted for other post employment benefits	\$ 251,655
<hr/> <hr/>	

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

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

<i>Year Ended September 30, 2021</i>	OPEB Trust Fund
<b>ADDITIONS:</b>	
Contributions:	
Employer	\$ 2,857
Investment income	1,275
Total additions	4,132
<b>DEDUCTIONS:</b>	
Benefit payments	14,490
Administrative expenses	1,553
Total deductions	16,043
Change in net position	(11,911)
Net position restricted for other post employment benefits, beginning of year	263,566
Net position restricted for other post employment benefits, end of year	\$ 251,655

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

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

The Board has the responsibility for:

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

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

#### B. Government-Wide and Fund Financial Statements

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

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The District reports the following major governmental fund:

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

The District reports the following fiduciary fund:

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

#### D. Assets, Liabilities, and Net Position or Equity

##### 1. Cash and Cash Equivalents

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

##### 2. Investments

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

##### 3. Receivables and Allowance for Doubtful Accounts

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

##### 4. Inventories

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

##### 5. Prepaid Items

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

##### 6. Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, culverts, impoundments, and similar items), and intangible assets are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value.

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

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

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

##### 7. Deferred Outflows / Inflows of Resources

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

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

##### 8. Compensated Absences

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

##### **9. Long-term Obligations**

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

##### **10. Fund Equity**

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

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

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

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

##### **11. Use of Estimates**

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

##### **12. Defined Benefit Pension Plans**

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



## Indian River Mosquito Control District Notes to Financial Statements

### Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

##### **12. Defined Benefit Pension Plans (Continued)**

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

##### **13. Other Post Employment Benefits**

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

##### **14. Subsequent Events**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, February 28, 2022, and determined there were no events that occurred that required disclosure.

### Note 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. Budgetary Information

As permitted by GASBC 2400, *Budgetary Reporting*, the District has elected to disclose all budgetary information in the notes to the required supplementary information on page 47.

### Note 3: DETAILED NOTES ON ALL FUNDS

#### A. Deposits

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

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

#### B. Investments

As of September 30, 2021, no separate written investment policy had been adopted, and therefore, the District is restricted to investments as authorized under Section 218.415(17), Florida Statutes. Investments authorized under this provision of the state statutes are limited to: the Florida Local Government Surplus Funds Trust Fund (SBA), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest bearing time deposits or savings accounts in state-certified qualified public depositories; and direct obligations of the U.S. Treasury. In addition, Florida Chapter 73-497(11) which was subsequently amended allowed for the investment in life insurance.

##### **1. Interest Rate Risk**

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

##### **2. Credit Risk**

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

##### **3. Custodial Credit Risk**

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2021, the District's investment in Certificates of Deposit are not subject to custodial credit risk. The District's investments are held by the District and not commingled with assets of other entities.

##### **4. Fair Value**

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

#### B. Investments (Continued)

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

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

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

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

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

There have been no changes in the methodologies used at September 30, 2021.

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

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

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

**Note 3: DETAILED NOTES ON ALL FUNDS (Continued)**

**B. Investments (Continued)**

As of September 30, 2021, the District had the following investments and effective duration presented in terms of years:

Governmental Funds		Weighted Average Maturity (Years)					
Investment Type	Fair Value	Less than 1	1-5	Over 6	Rating	Agency	Level
Life insurance contract	30,557	\$ 30,557	\$ -	\$ -	Unrated	-	L3
Total governmental funds	30,557	30,557	-	-			
<hr/>							
OPEB Trust fund							
Certificates of Deposit	212,786	212,786	-	-			
Total OPEB trust fund	212,786	212,786	-	-			
Total investments	\$ 243,343	\$ 243,343	\$ -	\$ -			

**C. Property Taxes**

The millage rate levied by the District for the fiscal year ended September 30, 2021, was 0.2515 mills. Tax collections for the District were approximately 97% of the total tax levy.

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

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

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

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

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

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

**Note 3: DETAILED NOTES ON ALL FUNDS (Continued)**

**D. Capital Assets**

Capital asset activity for the year ended September 30, 2021, was as follows:

<b>Governmental activities:</b>	Beginning Balance	Increases	Decreases	Ending Balance
<b>Capital assets not being depreciated:</b>				
Land	\$ 549,359	\$ -	\$ -	\$ 549,359
Construction in process	151,479	85,098	-	236,577
<b>Total capital assets not being depreciated</b>	<b>700,838</b>	<b>85,098</b>	<b>-</b>	<b>785,936</b>
<b>Capital assets, being depreciated/amortized:</b>				
Buildings and improvements	1,688,377	-	-	1,688,377
Equipment	1,927,986	289,270	(93,171)	2,124,085
Infrastructure	3,304,453	12,008	-	3,316,461
<b>Total capital assets being depreciated</b>	<b>6,920,816</b>	<b>301,278</b>	<b>(93,171)</b>	<b>7,128,923</b>
<b>Less accumulated depreciation for:</b>				
Buildings and improvements	602,457	47,553	-	650,010
Equipment	1,523,495	167,589	(91,341)	1,599,743
Infrastructure	2,003,591	221,002	-	2,224,593
<b>Total accumulated depreciation</b>	<b>4,129,543</b>	<b>436,144</b>	<b>(91,341)</b>	<b>4,474,346</b>
<b>Total capital assets, being depreciated, net</b>	<b>2,791,273</b>	<b>(134,866)</b>	<b>(1,830)</b>	<b>2,654,577</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 3,492,111</b>	<b>\$ (49,768)</b>	<b>\$ (1,830)</b>	<b>\$ 3,440,513</b>

Depreciation expense of \$436,144 was charged to the physical environment function.

**E. Changes in Long-Term Liabilities**

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Compensated absences payable	\$ 177,529	\$ 74,112	\$ (177,608)	\$ 74,033	\$ -
Net pension liability	2,767,631	-	(1,742,542)	1,025,089	-
Net OPEB obligation	164,654	93,362	-	258,016	-
<b>Total long-term liabilities</b>	<b>\$ 3,109,814</b>	<b>\$ 167,474</b>	<b>\$ (1,920,150)</b>	<b>\$ 1,357,138</b>	<b>\$ -</b>

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

#### F. Future Accounting Pronouncements

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

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about the governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

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

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

#### G. Asset Retirement Obligations

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

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

### Note 4: DEFINED BENEFIT PENSION PLANS

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

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

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 4: DEFINED BENEFIT PENSION PLANS (Continued)

#### A. Benefits Provided

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

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

#### B. Contributions

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

The employer's contribution rates as of September 30, 2021, were as follows:

	FRS	HIS
Regular class	9.16%	1.66%
Special risk class	24.23%	1.66%
Senior management service class	27.35%	1.66%
Elected officials	49.76%	1.66%
DROP from FRS	16.68%	1.66%

The employer's contributions for the year ended September 30, 2021, were \$191,000 to the FRS Pension Plan and \$30,965 to the HIS Program.

#### C. Pension Liabilities and Pension Expense

In its financial statements for the year ended September 30, 2021, the District reported a liability for its proportionate share of the net pension liability of the FRS Pension Plan and its proportionate share of the net pension liability of the HIS Program. The net pension liabilities were measured as of June 30, 2021. The District's proportions of the net pension liabilities were based on its share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.



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

**Note 4: DEFINED BENEFIT PENSION PLANS (Continued)**

	FRS	HIS
Net Pension Liability	\$ 360,313	\$ 664,776
Proportion at:		
Current measurement date	0.0048%	0.0054%
Prior measurement date	0.0047%	0.0058%
Pension expense	\$ 458,889	\$ 74,133

**D. Deferred Outflows/Inflows of Resources Related to Pensions**

At September 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflow of Resources	Deferred Inflow of Resources	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,758	\$ -	\$ 22,245	\$ (278)
Change of assumptions	246,544	-	52,337	(27,390)
Net difference between projected and actual earnings on pension plan investment	-	(1,257,042)	693	-
Changes in proportion and differences between District pension plan contributions and proportionate share of contributions	122,563	(31,813)	91,858	(63,028)
District pension plan contribution subsequent to the measurement date	50,272	-	8,054	-
<b>Total</b>	<b>\$ 481,137</b>	<b>\$ (1,288,855)</b>	<b>\$ 175,187</b>	<b>\$ (90,696)</b>

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending September 30, 2022.

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

**Note 4: DEFINED BENEFIT PENSION PLANS (Continued)**

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

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

Year Ending September 30:	FRS	HIS
2022	\$ (151,114)	\$ 26,863
2023	(176,212)	8,558
2024	(233,414)	17,657
2025	(299,103)	2,344
2026	1,853	17,529
Thereafter	-	3,486
<b>Total</b>	<b>\$ (857,990)</b>	<b>\$ 76,437</b>

**E. Actuarial Assumptions**

The total pension liability for each of the defined benefit plans was measured as of June 30, 2021. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation dated July 1, 2021. For the HIS Program, the total pension liability was determined by an actuarial valuation dated July 1, 2020.

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

	FRS	HIS
Inflation	2.40%	2.40%
Salary increases, including inflation	3.25%	3.25%
Investment rate of return	6.80%	N/A
Discount rate	6.80%	2.16%

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

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

The following changes in key actuarial assumptions occurred in 2021:

FRS: The maximum amortization period was decreased to a maximum of 20 years for all current and future amortization bases.

HIS: The municipal bond index rate and the discount rate used to determine the total pension liability decreased from 2.21% to 2.16%.

## Indian River Mosquito Control District Notes to Financial Statements

### Note 4: DEFINED BENEFIT PENSION PLANS (Continued)

#### E. Actuarial Assumptions (continued)

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

Asset Class	Target Allocation (1)	Compound	
		Annual Arithmetic Return	Annual (Geometric) Return
Cash	1.0%	2.1%	2.1%
Fixed income	20.0%	3.8%	3.7%
Global equity	54.2%	8.2%	6.7%
Real estate	10.3%	7.1%	6.2%
Private equity	10.8%	11.7%	8.5%
Strategic investments	3.7%	5.7%	5.4%
Total	<u>100%</u>		

#### F. Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.80%. FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program is essentially funded on a pay-as-you-go basis, a municipal bond rate of 2.16% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

#### G. Sensitivity Analysis

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

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

**Note 4: DEFINED BENEFIT PENSION PLANS (Continued)**

**E. Actuarial Assumptions (continued)**

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease	Rate	1% Increase	1% Decrease	Rate	1% Increase
September 30, 2021	5.80%	6.80%	7.80%	1.16%	2.16%	3.16%
District's proportionate share of the net pension liability (asset)	\$ 1,611,345	\$ 360,313	\$ (685,409)	\$ 768,545	\$ 664,776	\$ 579,760

**H. Pension Plans' Fiduciary Net Position**

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

**Note 5: OTHER POSTEMPLOYMENT BENEFITS**

**A. Plan Description**

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

**B. Benefits Provided**

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

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

## Indian River Mosquito Control District Notes to Financial Statements

### Note 5: OTHER POSTEMPLOYMENT BENEFITS (Continued)

#### B. Benefits Provided (continued)

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

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

The service based subsidy requires a minimum of 20 years of service at retirement as an employee or 16 years as a commissioner. The Retiree has an option to select a more comprehensive health care plan, but must pay the premium difference. As of September 30, 2021, the District provides benefits for 1 eligible Retiree.

#### C. Funding Policy

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

For the year ended September 30, 2021, the District remitted \$2,857 to the OPEB trust fund. The District does not currently calculate an actuarially determined contribution.

#### D. Annual OPEB Cost and Net OPEB Liability

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

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

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

**Note 5: OTHER POSTEMPLOYMENT BENEFITS (Continued)**

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

The components of the net OPEB liability (asset) at September 30, 2021 were as follows:

Total OPEB liability	Fiduciary net position	Net OPEB liability (asset)	Funded percentage
\$ 509,671	\$ 251,655	\$ 258,016	49%

The change in the net OPEB liability (asset) for the year ended September 30, 2021 were as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability (Asset)
Balance as of September 30, 2020	\$ 428,382	\$ 263,728	\$ 164,654
Service Cost	29,883	-	29,883
Interest	11,235	-	11,235
Difference between expected and actual experience	(46,573)	-	(46,573)
Changes of assumptions	100,854	-	100,854
Employer contributions	-	2,477	(2,477)
Net investment income	-	1,275	(1,275)
Other deductions	-	(162)	162
Benefit payments	(14,110)	(14,110)	-
Administrative expenses	-	(1,553)	1,553
<b>Balance as of September 30, 2021</b>	<b>\$ 509,671</b>	<b>\$ 251,655</b>	<b>\$ 258,016</b>

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

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

Actuarial Assumptions:

Discount rate:	2.18%
Inflation rate:	2.25%
Expected return on plan assets:	2.00%
Payroll growth rate:	3.25%

## Indian River Mosquito Control District Notes to Financial Statements

### Note 5: OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

Healthcare cost trend rate: 6.40% for FY2020, gradually decreasing over several decades to an ultimate rate of 3.8% in FY2075 and later years.

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

Mortality basis: Rates are from the Pub-2010 headcount weighted mortality tables for General projected generational using scale MP-2018.

Disabled: None.

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

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

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

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

Assumption changes since the last valuation are as follows:

The discount rate was changed from 2.49% to 2.18% based on updated expectations of long-term returns on trust assets and 20-year municipal bond rates. The long-term expected rate of return on OPEB plan investments was changed from 3.25% to 2.00% based on updated capital market assumptions. The inflation assumption was changed from 2.50% to 2.25% based on an updated historical analysis of inflation rates and forward-looking market expectations. Healthcare trend rates were reset to reflect updated cost increase expectations. Withdrawal, mortality and salary increase rates were updated from the rates from the July 1, 2018 Florida Retirement System Pension Plan valuation to those from the July 1, 2020 Florida Retirement System Pension Plan valuation. Medical per capita claims costs were updated to reflect recent experience and new plan offerings, including an adjustment to reflect age/gender based risk scores published by the Society of Actuaries. The inflation assumption was changed from 2.50% to 2.25% based on an updated historical analysis of inflation rates and forward-looking market expectations.

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

**Note 5: OTHER POSTEMPLOYMENT BENEFITS (Continued)**

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

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

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

**F. Sensitivity of Net OPEB Liability Using Alternative Rates**

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

	1% decrease 1.18%	Discount rate 2.18%	1% increase 3.18%
Net OPEB asset	\$ 300,431	\$ 258,016	\$ 218,800

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

	1% decrease in trend rate	Current trend rate	1% increase in trend rate
Net OPEB asset	\$ 198,945	\$ 258,016	\$ 331,157



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

**Note 5: OTHER POSTEMPLOYMENT BENEFITS (Continued)**

**G. Deferred Outflow and Inflow of Resources**

On September 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Summary of deferred outflows/inflows	Outflows		Inflows	
Net difference between expected and actual investment earnings	\$	10,988	\$	-
<b>Total</b>	<b>\$</b>	<b>10,988</b>	<b>\$</b>	<b>-</b>

During the year ended September 30, 2021 \$6,034 of deferred outflows were amortized and recognized in the total OPEB expense.

**G. Deferred Outflow and Inflow of Resources (continued)**

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

Year ended	Future Recognition	
2022	\$	4,263
2023		2,930
2024		2,382
2025		1,413
<b>Total</b>	<b>\$</b>	<b>10,988</b>

**Note 6: DEFINED CONTRIBUTION PLAN**

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

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



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

Year ended September 30, 2021	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 4,670,296	\$ 4,673,183	\$ 4,700,890	\$ 27,707
Grants and donations	76,585	15,106	51,634	36,528
Interest income	28,655	28,655	3,870	(24,785)
Miscellaneous	5,035	5,035	7,009	1,974
<b>Total revenues</b>	<b>4,780,571</b>	<b>4,721,979</b>	<b>4,763,403</b>	<b>41,424</b>
<b>Expenditures</b>				
Current:				
Physical environment	6,236,940	6,508,671	4,068,674	2,439,997
Capital outlay	651,925	651,925	404,183	247,742
<b>Total expenditures</b>	<b>6,888,865</b>	<b>7,160,596</b>	<b>4,472,857</b>	<b>2,687,739</b>
<b>Other financing sources</b>				
Proceeds from sale of capital assets	20,000	5,952	26,899	20,947
Net other financing sources	20,000	5,952	26,899	20,947
Excess (deficiency) of revenues over (under) expenditures	(2,088,294)	(2,432,665)	317,445	2,750,110
Fund balances, beginning of year	2,263,377	2,263,377	2,263,377	-
<b>Fund balances, end of year</b>	<b>\$ 175,083</b>	<b>\$ (169,288)</b>	<b>\$ 2,580,822</b>	<b>\$ 2,750,110</b>

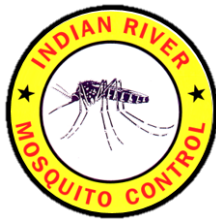
## **Indian River Mosquito Control District Notes to Required Supplementary Information**

### **A. Budgetary Information**

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

Budgetary control is legally maintained at aggregate expenditure level. Budget transfers are provided to the District Administrator as long as

the total budget of the expenditures is not increased. Actions which increase the total aggregate expenses must be authorized by the District Commissioners.



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

Florida Retirement System (FRS)	2021	2020	2019	2018
District's proportion of the net pension liability	0.0048%	0.0047%	0.0043%	0.0043%
District's proportionate share of the net pension liability	\$ 360,313	\$ 2,053,565	\$ 1,470,813	\$ 1,190,074
District's covered payroll	1,994,307	2,090,303	1,759,499	1,526,430
District's proportionate share of the pension liability as a percentage of its net covered payroll	18.07%	98.24%	83.59%	77.96%
Plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%
<b>Health Insurance Subsidy (HIS)</b>				
	2021	2021	2021	2018
District's proportion of the net pension liability	0.0054%	0.0058%	0.0051%	0.0047%
District's proportionate share of the net pension liability	\$ 664,776	\$ 714,066	\$ 573,083	\$ 493,797
District's covered payroll	1,994,307	2,090,303	1,759,499	1,526,430
District's proportionate share of the net pension liability as a percentage of its covered payroll	33.33%	34.16%	32.57%	32.35%
Plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	2.63%	2.15%

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

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

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

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

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



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

Florida Retirement System (FRS)

	2021	2020	2019	2018
Contractually required contribution	\$ 191,000	\$ 186,330	\$ 144,149	\$ 114,231
Contributions in relation to the contractually required contribution	(191,000)	(186,330)	(144,149)	(114,231)
<b>Contribution deficiency (excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
District's covered payroll	\$1,943,481	\$2,192,942	\$1,838,003	\$1,523,819
Contributions as a percentage of covered payroll	9.83%	8.50%	7.84%	7.50%

Health Insurance Subsidy (HIS)

	2021	2020	2019	2018
Contractually required contribution	\$ 30,965	\$ 35,326	\$ 29,824	\$ 25,338
Contributions in relation to the contractually required contribution	\$ (30,965)	\$ (35,326)	\$ (29,824)	\$ (25,338)
<b>Contribution deficiency (excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
District's covered payroll	\$1,943,481	\$2,192,942	\$1,838,003	\$1,523,819
Contributions as a percentage of covered payroll	1.59%	1.61%	1.62%	1.66%

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

2017	2016	2015	2014
<u>\$ 108,540</u>	<u>\$ 103,826</u>	<u>\$ 102,474</u>	<u>\$ 91,043</u>
(108,540)	(103,826)	(102,474)	(91,043)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$1,424,670	\$1,387,461	\$ 1,252,567	\$ 1,152,630
7.62%	7.48%	8.18%	7.90%

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

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

Fiscal year ending September 30,	2021	2020	2019
<b>Total OPEB liability</b>			
Service cost	\$ 29,883	\$ 26,569	\$ 18,896
Interest	11,235	12,964	11,102
Differences between expected and actual experience	(46,573)	-	26,654
Changes of assumptions	100,854	8,128	119,256
Other additions	-	217	-
Benefit payments	(14,110)	(8,536)	(7,509)
<b>Net changes in total OPEB liability</b>	<b>81,289</b>	<b>39,342</b>	<b>168,399</b>
<b>Total OPEB liability - beginning</b>	<b>428,382</b>	<b>389,040</b>	<b>220,641</b>
<b>Total OPEB liability - ending</b>	<b>\$ 509,671</b>	<b>\$ 428,382</b>	<b>\$ 389,040</b>
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 2,477	\$ 1,175	\$ 1,585
Net investment income	1,275	3,749	5,316
Other additions (deduction)	(162)	161	-
Benefit payments	(14,110)	(8,536)	(7,509)
Administrative expense	(1,553)	(2,570)	(1,442)
<b>Net changes in plan fiduciary net position</b>	<b>(12,073)</b>	<b>(6,021)</b>	<b>(2,050)</b>
<b>Plan fiduciary net position - beginning</b>	<b>263,728</b>	<b>269,749</b>	<b>271,799</b>
<b>Plan fiduciary net position - ending</b>	<b>\$ 251,655</b>	<b>\$ 263,728</b>	<b>\$ 269,749</b>
<b>Net OPEB liability (asset) - ending</b>	<b>\$ 258,016</b>	<b>\$ 164,654</b>	<b>\$ 119,291</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>49.4%</b>	<b>61.6%</b>	<b>69.3%</b>
<b>Covered payroll for the measurement period</b>	<b>\$ 1,943,481</b>	<b>\$ 2,192,942</b>	<b>\$ 1,902,391</b>
<b>Net OPEB liability as a percentage of covered payroll (asset)</b>	<b>13.28%</b>	<b>7.51%</b>	<b>6.27%</b>

**Notes to the schedule:**

The District implemented GASB 75 for the fiscal year ended September 30, 2017. As a result, this information is only available for the past 5 years.

	2018		2017
	\$ 30,054		\$ 29,471
	16,121		14,036
	-		-
	(249,832)		(8,274)
	-		-
	644		(7,160)
	(203,013)		28,073
	424,942		396,869
	<u>\$ 220,641</u>		<u>\$ 424,942</u>

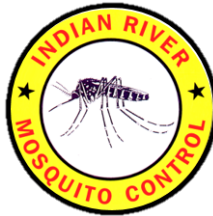
	\$ 11,400		\$ 7,160
	2,682		255
	-		-
	(644)		-
	(2,064)		(7,160)
	11,374		255
	260,425		260,170
	<u>\$ 271,799</u>		<u>\$ 260,425</u>

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

123.2% 61.3%

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

-3.21% 10.00%



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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of the Indian River Mosquito Control District, Florida, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 28, 2022.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiencies in internal control described below as SD 2021-001 and SD 2021-002 to be significant deficiencies.



## **SD 2021-001 INVENTORY**

**Condition:** The Districts price per unit for purchased and donated inventory did not agree to supporting documentation.

**Cause of condition:** The District used forecasted estimated future inventory pricing from the budgeting process for adjusting inventory balances at year-end. These estimated values were higher than the historical cost. In addition, donated inventory was valued at \$0 instead of the acquisition cost.

**Potential effect of condition:** The inventory asset balance was understated by \$8,730.

**Recommendation:** The District should determine its inventory balance using the lower of cost or market, and donated assets should be valued at acquisition value.

**Management's Response:** Administrative guidelines have been created to prevent reoccurrence, and donated assets will be identified and valued at acquisition value.

## **SD 2021-002 CAPITAL ASSETS**

**Condition:** The Districts schedule of capital asset additions and deletions/disposals did not agree to historical cost and accumulated depreciation for the current period, nor capital outlay expenses at the fund level.

**Cause of condition:** The capital asset schedules were not reconciled to prior year or to capital outlay expense.

**Potential effect of condition:** Capital asset, depreciation expense, and accumulated depreciation may not agree to actual.

**Recommendation:** The District should reconcile capital assets to the prior year balance, current year changes, the capital outlay expense balance and perform a consideration of the reasonableness of depreciation expense.

**Management's Response:** A transition plan outlining the process to follow for reconciliation of the capital asset schedule was not provided from the incumbent to the successor. The reconciliation process has been studied and analyzed by the successor to prevent reoccurrence.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Indian River Mosquito Control District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements.

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of

noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **Indian River Mosquito Control District's Response to Findings**

The District's response to the findings identified in our audit were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

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

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

Melbourne, Florida  
February 28, 2022



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**INDEPENDENT AUDITORS’ MANAGEMENT LETTER**

To the District Commissioners  
 Indian River Mosquito Control District

**Report on the Financial Statements**

We have audited the financial statements of the Indian River Mosquito Control District, Florida, as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated February 28, 2022.

**Auditors’ Responsibility**

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

**Other Reporting Requirements**

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

**Prior Audit Findings**

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

Prior Year Management Letter Comments:	Status
SD 2020-001 Compensated Absences	Corrected
D 2020-002 Healthcare Expenses	Corrected

### Official Title and Legal Authority

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

### Financial Condition and Management

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

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

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

### Specific Information (Unaudited)

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

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

- |   |                     |
|---|---------------------|
| a. The total number of District employees compensated in the last pay period of the District's fiscal year as                               | <b>28</b>           |
| b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as | <b>None</b>         |
| c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.                                  | <b>\$ 1,927,299</b> |

- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency. **None**
- e. Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin after October 1 of the fiscal year being reported, together with the total expenditures for such projects. **1 project,  
\$27,896**
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes.: **See Page 47**

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

- a. The millage rate or rates imposed by the District. **0.2515**
- b. The total amount of ad valorem taxes collected by or on behalf of the district. **\$ 4,700,890**
- c. The total amount of outstanding bonds issued by the District and the terms of such bonds as. **None**

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

**Additional Matters**

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

**Purpose of this Letter**

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

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

Melbourne, Florida  
February 28, 2022



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## **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH LOCAL GOVERNMENT INVESTMENT POLICIES**

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

We have examined the Indian River Mosquito Control District's (the "District") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2021. Management of the District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2021.

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

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

Melbourne, Florida  
February 28, 2022





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

#### Requirements

- Employees must be employed full time by IRMCD for at least 2 years.
- Applications must be submitted in writing, provide an full explanation of the request, include an itemization of the requested funds, and a description of the expected benefits that the employee and District will gain from the opportunity.
- A request for compensation from this fund may include, but is not limited to, payment for course tuition and associated fees (e.g., books, lab fees).
- Funds will be disbursed on a first come first serve basis.
- Each approved educational fund applicant is eligible for up to \$1,000 of assistance per fiscal year.
- Courses are not to be taken during employee's scheduled work hours.
- If the application is approved by the Executive Director, then it will be submitted for Board approval at a regularly scheduled monthly meeting.
- Once a course is completed, the employee may be asked to make a presentation at a regularly scheduled Board meeting.
- The final grade must be passing (2.0 or higher, a "pass," or a certificate). A copy of the transcript or another document clearly stating the final grade, or a completed certification must be submitted.
- As per the agreement, if the course is not certified, the employee would be required to reimburse the District through deduction from their paycheck for the continuing education funding approved.
- If the employee has utilized the educational fund, they are expected to retain their employment with IRMCD for 6 months following completion of course. The date of completing the course will be considered as the start date for the 6-month retention period.
- If the employee breaks the policy by leaving before the 6-month retention period ends, they will be required to reimburse the District at 50% of IRMCD's total cost through deduction from their paycheck as per agreement.